

Charity number: 1167751

Gloucester Pillaiyar (Hindu) Temple

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30/09/2022

Prepared By:
AA-Accounting and Business Solutions Associates
267
Haydens Road
Wimbledon
London
SW19 8TY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/09/2022**

TRUSTEES

Ganesan Sivanesan
Arulampalam Ketharalingam
Kandasamy Srirasan
Mahalingam Raventherakumar

REGISTERED OFFICE

1 Ricardo Road
Stroud
GL6 9BY

CHARITY NUMBER

1167751

ACCOUNTANTS

AA-Accounting and Business Solutions Associates
267
Haydons Road
Wimbledon
London
SW19 8TY

Gloucester Pillaiyar (Hindu) Temple

ACCOUNTS
FOR THE YEAR ENDED 30/09/2022

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	4
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 11
Detailed Statement of Financial Activities	10

FOR THE YEAR ENDED 30/09/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 30/09/2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was religious activities .

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity's objectives are set out in the trust deed and include mainly of to provide a place of worship and to raise funds and invite contributions from persons by way of subscriptions

The charity is governed by its Trust Deed. Trustees are legally responsible for the overall management, including finalising the accounts and annual report.

Implementing the policies and the day to day running of the trust is carried out by the trustees.

The trustees are responsible for the management of the risks faced by the trust. A formal review of the charity's risk management processes are undertaken on an annual basis

This report was approved by the Board of Trustees on 29/07/2023



Ganesan Sivanesan
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 30/09/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOUCESTER PILLAIYAR (HINDU) TEMPLE

I report on the accounts of the company for the year ended 30/09/2022 .

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants .

Having satisfied myself that the charity is not subject to an 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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with 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 EXAMINERS STATEMENT

In connection with my examination, no matter has 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, comply with the accounting requirements of Charities Act 2011 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

Date: 29/7/2023

AA-Accounting and Business Solutions Associates
267
Haydens Road
Wimbledon

Gloucester Pillaiyar (Hindu) Temple

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 30/09/2022**

London
SW19 8TY
020 8545 0205

Gloucester Pillaiyar (Hindu) Temple

Statement of Financial Activities
for the year ended 30/09/2022

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds	7,176	-	7,176	19,893
Donations and legacies	22,328	-	22,328	10,742
Income from charitable activities	<u>29,504</u>	<u>-</u>	<u>29,504</u>	<u>30,635</u>
Total Income and endowments				
Expenses				
Costs of generating funds	48,163	-	48,163	11,494
Expenditure on Charitable activities	<u>48,163</u>	<u>-</u>	<u>48,163</u>	<u>11,494</u>
Total Expenses				
Net gains on investments	(18,659)	-	(18,659)	19,141
Net Income				
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:	<u>(18,659)</u>	<u>-</u>	<u>(18,659)</u>	<u>19,141</u>
Net income for the year	27,409	-	27,409	8,268
Total funds brought forward	<u>8,750</u>	<u>-</u>	<u>8,750</u>	<u>27,409</u>
Net funds carried forward				

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

Gloucester Pillaiyar (Hindu) Temple

BALANCE SHEET AT 30/09/2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		<u>8,750</u>	<u>28,827</u>
		8,750	28,827
CREDITORS: Amounts falling due within one year	2	<u>-</u>	<u>1,418</u>
		8,750	27,409
NET CURRENT ASSETS		<u>8,750</u>	<u>27,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CAPITAL AND RESERVES			
Unrestricted funds	3		
General fund		8,750	18,589
Designated funds		<u>-</u>	<u>8,820</u>
		<u>8,750</u>	<u>27,409</u>

For the year ending 30/09/2022 the company was entitled to exemption under section 477 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 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.

Approved by the board of trustees on 29/07/2023 and signed on their behalf by


Ganesan Sivanesan
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30/09/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

Gloucester Pillaiyar (Hindu) Temple

2. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	-	1,418
	<u>-</u>	<u>1,418</u>

3. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	27,409	29,503	(48,162)	-	8,750
	<u>27,409</u>	<u>29,503</u>	<u>(48,162)</u>	<u>-</u>	<u>8,750</u>

4. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

Gloucester Pillaiyar (Hindu) Temple

Incoming Resources for the year ended 30/09/2022

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Donations	5,062	-
Donations	5,062	-
	<u>7,176</u>	<u>19,893</u>
Charitable Activity	22,328	-
Temple activities	22,328	-
	<u>22,328</u>	<u>10,742</u>
	<u>29,504</u>	<u>30,635</u>