

Charity number: 1167751

Gloucester Pillaiyar (Hindu) Temple

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30/09/2023

Prepared By:
AA Accounting and Business Solutions Associates
267
Haydons Road
London
SW19 8TY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30/09/2023**

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
London
SW19 8TY

Gloucester Pillaiyar (Hindu) Temple

ACCOUNTS
FOR THE YEAR ENDED 30/09/2023

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	-
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 9
Detailed Statement of Financial Activities	8

FOR THE YEAR ENDED 30/09/2023

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 30/09/2023

PRINCIPAL ACTIVITIES

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

STRUCTURE GOVERNANCE AND MANAGEMENT

The charitys objectives are set out in the trust deed and include mainly of to provide a palce 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 ot 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 30/07/2024



Ganesan Sivanesan
Trustee

Gloucester Pillaiyar (Hindu) Temple

Statement of Financial Activities
for the year ended 30/09/2023

			2023	2022
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	7,387	-	7,387	7,175
Other trading activities	1,186	-	1,186	-
Income from charitable activities	13,130	-	13,130	22,329
Total Income and endowments	21,703	-	21,703	29,504
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	15,765	-	15,765	48,163
Total Expenses	15,765	-	15,765	48,163
Net gains on investments				
Net Income	5,938	-	5,938	(18,659)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	5,938	-	5,938	(18,659)
Total funds brought forward	8,750	-	8,750	27,409
Net funds carried forward	14,688	-	14,688	8,750

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 30/09/2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		<u>14,687</u>	<u>8,750</u>
		<u>14,687</u>	<u>8,750</u>
NET CURRENT ASSETS		<u>14,687</u>	<u>8,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,687</u>	<u>8,750</u>
CAPITAL AND RESERVES			
Unrestricted funds	3		
General fund		<u>14,687</u>	<u>8,750</u>
		<u>14,687</u>	<u>8,750</u>

For the year ending 30/09/2023 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 30/07/2024 and signed on their behalf by

.....
Ganesan Sivanesan
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30/09/2023**

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.

2. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023	2022
£	£
<hr/>	<hr/>

Gloucester Pillaiyar (Hindu) Temple

3. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	8,750	21,703	(15,766)	-	14,687
	<u>8,750</u>	<u>21,703</u>	<u>(15,766)</u>	<u>-</u>	<u>14,687</u>

4. RESTRICTED FUNDS

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

Gloucester Pillaiyar (Hindu) Temple

Incoming Resources for the year ended 30/09/2023

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Donations		
Donations	<u>7,387</u>	<u>5,062</u>
	7,387	5,062
	<u>7,387</u>	<u>7,175</u>
Other		
Room hire	<u>1,186</u>	<u>-</u>
	1,186	-
	<u>1,186</u>	<u>-</u>
Charitable Activity		
Temple activities	<u>13,130</u>	<u>22,329</u>
	13,130	22,329
	<u>13,130</u>	<u>22,329</u>
	<u>21,703</u>	<u>29,504</u>

Gloucester Pillaiyar (Hindu) Temple

Expenses
for the year ended 30/09/2023

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Council tax	1,408	1,338
Water rates	434	571
Telephone	141	144
Light and heat	1,905	1,283
Temple expenses	900	2,562
Deities	1,000	1,250
Repairs and maintenance	102	33,468
Priest payment	9,875	7,547
	<u>15,765</u>	<u>48,163</u>
	<u>15,765</u>	<u>48,163</u>