

SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

Charity No: 1171912

SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

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SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity'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 published on 16 July 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable incorporated organisation registered as a charity with the Charity Commission on 06 March 2017 (charity no. 1171912). The charity is established under a written constitution that established the objects and powers of the charity and is also governed under this constitution.

Recruitment and appointment of Trustees

The Board of Trustees has the power to appoint additional Trustees as it considers fit to do so. The Trustees in the office in the year are set out on page 4.

They have no beneficial interest in the organisation other than as members and have absolute discretion with regards to investment decisions. No Trustee received remuneration during the year for services to the charity.

Organisation

The Board meets monthly to review the affairs of the charity. They use electronic methods when necessary in order to ensure matters are not delayed.

Related parties

We are a member of 'The Federation of Saiva (Hindu) Temples' which is a body that assists the member Temples in establishing dates for special days which are sometimes not exact, and also publishes calendars and magazines once a year. We pay a membership fee.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Public Benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Our volunteers

The volunteers have been the lifeline of the Temple since inception in 2004 but more so during this renovation project. We have many volunteers, of all ages, who give up their time to serve the community for which we will always be grateful. Even following the completion of the renovation project, the volunteers continue to assist the Temple.

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TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To advance the Hindu religion for the benefit of the public in Redbridge and the surrounding area through maintaining a Saiva Hindu Temple where rituals are conducted with special emphasis on Saivism according to the tradition of Tamilnadu and Sri Lanka
- To encourage the organisation of educational and cultural events based both at the temple and in the area of benefit and through organising other related activities as the trustees shall determine.

The previous unincorporated organisation had purchased the God Idols and the beautiful There at great expense prior to the inception of this Temple in 2004. These items have been transferred to the Charity as a donation at a prudent value for accounts purposes. However, their value to this Temple and the devotees is too great a measure to put in words or numbers. They were designed and conceptualized by our founder, the late Mr Selvarajah, and are a work of his love to this Temple.

ACHIEVEMENTS AND PERFORMANCE

This year saw the Temple achieve the very thing thousands of devotees had been awaiting. The long awaited renovation project, started by our late founder, Mr Selvarajah, was completed, thanks to all the donors who contributed towards this. Even with the Covid restrictions in place, we obtained permission and celebrated the completion with the second Kumbabishegam for this Temple in June 2021. The Kumbabishegam was celebrated according to all required Hindu Rituals with dozens of Priests chanting beautiful prayers during the ceremony. The ceremony was telecasted live online. All devotees now enjoy praying in the newly renovated Sri Selva Vinayagar Temple. We have also completed a newly renovated Temple hall upstairs for the use of Devotees for functions and classes. The kitchen area was renovated together with a new roofed area for devotees to sit, relax and have their prashadhams.

Another major achievement this year was the running of the first Chariot festival for the Temple after a long break during the renovation project. We were the first Temple in the area to be granted permission, after the Covid restrictions were lifted, to have a grand Chariot festival. This was attended by thousands of devotees who had not been able to attend any Chariot festivals for a year due to the Covid lock down. The Chariot processed through our usual route via Ley Street and returned to the Temple, with the help of volunteers, Redbridge Council, and the Police Force. The Chariot festival was preceded by 25 days of festivities for Lord Ganesh, and 25 cultural programmes provided by the community.

FUTURE PLANS

With the completion of the renovation project/second Kumbabishegam, the Temple now hosts dance classes, violin classes, classical music classes, and abacus classes through private tutors. We are looking to introduce further community projects.

FINANCIAL REVIEW

The financial results for the year are set out in the Statements of Financial Activities on page 6. The charity recorded an overall surplus of £63,431 (2021 surplus- £69,036). The financial position at the year revealed by the Balance Sheet on page 7 shows net current assets or working capital of £43,035 (2021 - £33,885).

Principal funding sources

The charity's principal source of funding is donations from devotees. The majority of the expenditure goes towards the ongoing maintenance of the building and the salaries of the priests, together with the ongoing renovation work.

SRI SELVA VINAYAGAR TEMPLE
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TRUSTEES' REPORT (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2022

Reserves policy

The Trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and to accumulate funds towards the costs of achieving future objectives of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Mrs Sharmila Muralitharan – Chair Mrs Srimila Srihari Mr Senathirajah Sharvaswaran
Charity Number:	1171912
Principal Address:	299-303 Ley Street, Ilford, Essex IG1 4BN
Independent Examiner:	David Terry, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA
Bankers:	NatWest Plc. 50 Ilford Hill, Ilford, Essex IG1 2AT

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements 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, including the income and expenditure for that year. In preparing these financial statements, the Trustees are required to:

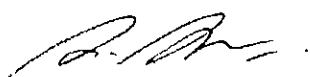
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable incorporated organisation will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

APPROVAL

This report was approved by the Trustees on 31st January 2023 and signed on its behalf.



SHARMILA MURALITHARAN (CHAIR)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

SRI SELVA VINAYAGAR TEMPLE (A Charitable Incorporated Organisation)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 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").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

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.



David Terry– Chartered Accountant
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA

31th JANUARY 2023

SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Grants and donations	2	294,322	64,116	358,439	245,205
Other income	3	51	-	51	-
Total income		294,373	64,116	358,490	245,205
Expenditure					
Charitable activities	4	193,507	101,552	295,059	176,168
Total expenditure		193,507	101,552	295,059	176,168
Net movement in funds for the year		100,866	(37,436)	63,431	69,036
<i>Reconciliation of funds</i>					
Total funds, brought forward	10	387,140	37,436	424,575	355,539
Total funds, carried forward		488,007	-	488,007	424,575

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The Charity has no recognised gains or losses other than the above movements in funds during the above financial years.

The notes on page 8 to 15 form part of these accounts.

SRI SELVA VINAYAGAR TEMPLE
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BALANCE SHEET

AS AT 31ST MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	634,972	440,690
Current assets			
Cash at bank and in hand		<u>127,559</u>	<u>82,234</u>
		127,559	82,234
Liabilities			
Creditors falling due within one year	9	<u>(84,524)</u>	<u>(48,349)</u>
Net current assets /(Liabilities)		43,035	33,885
Creditors falling due more than one year	10	(190,000)	(50,000)
Net assets		<u><u>488,007</u></u>	<u><u>424,575</u></u>
The funds of the charity:			
Unrestricted funds	11	488,007	387,140
Restricted funds	11	-	37,436
Total charity funds		<u><u>488,007</u></u>	<u><u>424,575</u></u>

These accounts were approved by the Board of Trustees on 31st January 2023 and were signed on its behalf by:

..........**Mrs Sharmila Muralitharan (CHAIR)**

The notes on pages 8 to 15 form part of these accounts.

SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) – (Charity SORP (FRS 102) Revised), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Sri Selva Vinayagar Temple meets the definition of a public benefit entity under FRS 102.

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net surplus of £63,431 (2021 surplus - £69,036) for the year and free reserves of £48,034 (2021-£33,885). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income

Voluntary income including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Bank interest is included on a receipt's basis.

1.4 Donated goods

Goods donated for on-going use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA. The donated goods are measured at fair value. The goods which were donated to the charity includes idol ornaments and jewellery are £nil in current year £nil (2021 - £nil) and a van with £nil value in current year £nil (2021 - £nil).

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Expenditure on charitable activities includes the costs directly associated in running a Hindu Temple and other community programmes, to further the purposes of the Charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

SRI SELVA VINAYAGAR TEMPLE
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 4.

1.7 Funds

Unrestricted funds are available for use at the discretion of the Trustees and in furtherance of the general objectives of the charity.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	- Over 14 years
Idol ornaments	- Not depreciated
Motor Vehicle	- 25% net book value

Idol ornaments have not been depreciated as the assets are considered to have a very long useful life.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.13 Judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SRI SELVA VINAYAGAR TEMPLE
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donation and Grant/Gift Aid	294,322	64,116	358,439	245,205
	<u>294,322</u>	<u>64,116</u>	<u>358,439</u>	<u>245,205</u>

The donations income in 2021 £195,712 was attributed to unrestricted funds and £49,493 was attributed to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Gain on disposal of Motor Vehicle	51	-	51	-
	<u>51</u>	<u>-</u>	<u>51</u>	<u>-</u>

4. ANALYSIS OF EXPENDITURE

	Hindu Temple	2022 £	2021 £
<i>Costs directly allocated to activities</i>			
Priest wages and salary	64,182	64,182	39,240
Premises cost	126,624	126,624	62,499
Food and consumables	5,718	5,718	6,867
Flowers	6,868	6,868	9,283
Other direct expenses	-	-	586
Support costs (note 4)	89,167	89,167	55,294
Governance costs (note 4)	2,500	2,500	2,400
	<u>295,059</u>	<u>295,059</u>	<u>176,168</u>

Of the £295,059 expenditure in 2022 (2021 - £176,168), £193,507 (2021 - £161,111) was charged to unrestricted funds and £101,552 (2021 - £12,057) to restricted funds.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 3) in the year. All the general support and governance costs are allocated to activities at different percentages, based on staff time and the number of service delivery hours attributable to each activity.

	General support £	Governance function £	Total 2022 £	Total 2021 £
General Office Expenses	12,419	-	12,419	7,671
Insurance	2,314	-	2,314	4,746
Travel and motor expenses	-	-	-	442
Communication (Phone + Stationary)	816	-	816	639
Legal and professional	3,301	-	3,301	2,240
Sundry expenses	57	-	57	-
Depreciation	65,952	-	65,952	37,703
Equipment purchase	-	-	-	759
Interest on bounce back loan	4,308	-	4,308	1,094
Independent examination	-	2,500	2,500	2,400
	<u>89,167</u>	<u>2,500</u>	<u>91,667</u>	<u>57,694</u>

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

Net income resources is shown after charging:	2022 £	2021 £
Operating leases rent	60,000	30,000
Depreciation of tangible fixed assets	65,952	37,703
Independent examination fee	<u>2,500</u>	<u>2,400</u>

7. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

STAFF COSTS	2022 £	2021 £
Salaries	<u>64,182</u>	<u>39,240</u>

No employee earned more £60,000 including benefits.

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NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST MARCH 2022

The average monthly number of staff employed by the charity during the year was as follows:

	2022	2021
Priests	4	4
Renovation staff	5	5
Admin staff	2	2

8. TANGIBLE FIXED ASSETS

	2022	2021
NET BOOK VALUES	£	£
Leasehold Improvements	523,356	341,044
Idol Ornaments	111,616	98,696
Motor Vehicle	-	950
	<u>634,972</u>	<u>440,690</u>

MOVEMENTS IN YEAR

<u>Cost or valuation</u>	Opening Balances £	Additions £	Disposals £	Closing Balances £
Leasehold Improvements	411,254	248,264	-	659,518
Idol Ornaments	98,696	12,920	-	111,616
Motor Vehicle	3,000	-	(3,000)	-
	<u>512,949</u>	<u>261,184</u>	<u>- 3,000</u>	<u>771,133</u>

<u>Depreciation</u>	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Leasehold Improvements	70,210	65,952	-	136,161
Idol Ornaments	-	-	-	-
Motor Vehicle	2,051	-	(2,051)	-
	<u>72,260</u>	<u>65,952</u>	<u>- 2,051</u>	<u>136,161</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

9. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Accruals and other creditors	<u>84,524</u>	<u>48,349</u>

10. CREDITORS: Amount falling due more than one year

	2022 £	2021 £
Bounce back loan	<u>190,000</u>	<u>50,000</u>

11. MOVEMENT IN FUNDS

	Balance as <u>01.04.2021</u> £	Income £	Expenditure £	Balance as <u>at 31.03.2022</u> £
Unrestricted funds:				
General funds	387,140	294,373	193,507	488,007
	<u>387,140</u>	<u>294,373</u>	<u>193,507</u>	<u>488,007</u>
Restricted funds:				
Renovation Project	37,436	64,116	101,552	-
	<u>37,436</u>	<u>64,116</u>	<u>101,552</u>	<u>-</u>
Total funds	<u>424,575</u>	<u>358,489</u>	<u>295,059</u>	<u>488,007</u>

SRI SELVA VINAYAGAR TEMPLE
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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

MOVEMENTS IN FUNDS – PREVIOUS YEAR

	Balance as 01.04.2020 £	Income £	Expenditure £	Balance as at 31.03.2021 £
Unrestricted funds:				
General funds	355,539	195,712	164,111	387,140
	<u>355,539</u>	<u>195,712</u>	<u>164,111</u>	<u>387,140</u>
Restricted funds:				
Renovation Project	-	49,493	12,057	37,436
	<u>-</u>	<u>49,493</u>	<u>12,057</u>	<u>37,436</u>
Total funds	<u>355,539</u>	<u>245,205</u>	<u>176,168</u>	<u>424,575</u>

12. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	634,972	-	634,972	440,690
Net current assets	43,035	-	43,035	33,885
Long term loan	(190,000)	-	(190,000)	(50,000)
	<u>488,007</u>	<u>-</u>	<u>488,007</u>	<u>424,575</u>

ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS – PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	395,696	44,994	440,690	319,273
Net current assets	33,885	-	33,885	36,266
Long term loan	(50,000)	-	(50,000)	-
	<u>379,581</u>	<u>44,994</u>	<u>424,575</u>	<u>355,539</u>

SRI SELVA VINAYAGAR TEMPLE
(A Charitable Incorporated Organisation)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2022

13. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31st March 2022.