

LIVERPOOL MURUGAN TEMPLE

Charity No. 1179879

Company No.

Trustee's Report and Unaudited Accounts

30 June 2025

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The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1179879

Registered Office

21  
Park Street  
Birkenhead  
Merseyside  
CH41 3LY

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.  
The following Director and Trustee served during the year:

M. Nallusamy

Accountants

Grip Business  
101 Lockhurst Lane  
Coventry  
CV6 5SF

#### OBJECTIVES AND ACTIVITIES

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

#### ACHIEVEMENTS AND PERFORMANCE

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

#### PLANS FOR FUTURE PERIODS

A larger charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A larger charity's report should explain the trustees perspective of the future direction of the charity...

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Nallusamy

Trustee

06 March 2026

LIVERPOOL MURUGAN TEMPLE  
Statement of Financial Activities  
for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	40,910	40,910	24,787
Total		40,910	40,910	24,787
Expenditure on:				
Charitable activities	5	15,715	15,715	-
Other	6	14,298	14,298	24,711
Total		30,013	30,013	24,711
Net gains on investments		-	-	-
Net income		10,897	10,897	76
Transfers between funds		-	-	-
Net income before other gains/(losses)		10,897	10,897	76
Other gains and losses				
Net movement in funds		10,897	10,897	76
Reconciliation of funds:				
Total funds brought forward		447	447	371
Total funds carried forward		11,344	11,344	447

LIVERPOOL MURUGAN TEMPLE  
Summary Income and Expenditure Account  
for the year ended 30 June 2025

	2025 £	2024 £
Income	40,910	24,787
Gross income for the year	<u>40,910</u>	<u>24,787</u>
Expenditure	30,013	24,711
Total expenditure for the year	<u>30,013</u>	<u>24,711</u>
Net income before tax for the year	10,897	76
Net income for the year	<u>10,897</u>	<u>76</u>

# LIVERPOOL MURUGAN TEMPLE

## Balance Sheet

at 30 June 2025

Company No.	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		11,344	447
		<u>11,344</u>	<u>447</u>
Net current assets		11,344	447
Total assets less current liabilities		<u>11,344</u>	<u>447</u>
Net assets excluding pension asset or liability		<u>11,344</u>	<u>447</u>
Total net assets		<u>11,344</u>	<u>447</u>
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		11,344	447
		<u>11,344</u>	<u>447</u>
Reserves	8		
Total funds		<u>11,344</u>	<u>447</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2025 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 March 2026

And signed on its behalf by:

M. Nallusamy  
Trustee  
06 March 2026

LIVERPOOL MURUGAN TEMPLE  
Statement of Cash flows  
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	10,897	76
Net cash provided by operating activities	<u>10,897</u>	<u>76</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	10,897	76
Cash and cash equivalents at the beginning of the year	447	371
Cash and cash equivalents at the end of the year	<u>11,344</u>	<u>447</u>
Components of cash and cash equivalents		
Cash and bank balances	11,344	447
	<u>11,344</u>	<u>447</u>



for the year ended 30 June 2025

## 1 Accounting policies

### Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	24,787	24,787
Total	<u>24,787</u>	<u>24,787</u>
Expenditure on:		
Other	24,711	24,711
Total	<u>24,711</u>	<u>24,711</u>
Net income	<u>76</u>	<u>76</u>
Net income before other gains/(losses)	76	76
Other gains and losses:		
Net movement in funds	<u>76</u>	<u>76</u>
Reconciliation of funds:		
Total funds brought forward	371	371
Total funds carried forward	<u>447</u>	<u>447</u>

## 4 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
40,910	40,910	24,787
<u>40,910</u>	<u>40,910</u>	<u>24,787</u>

## 5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
	15,715	15,715	-
<i>Governance costs</i>			
	<u>15,715</u>	<u>15,715</u>	<u>-</u>

## 6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	5,238	5,238	-
Motor and travel costs	202	202	-
Premises costs	5,016	5,016	23,742
General administrative costs	3,182	3,182	969
Legal and professional costs	660	660	-
	<u>14,298</u>	<u>14,298</u>	<u>24,711</u>

## 7 Staff costs

	2025	2024
Salaries and wages	5,238	-
	<u>5,238</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

## 8 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 June 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	447	40,910	(30,013)	11,344
	<u>447</u>	<u>40,910</u>	<u>(30,013)</u>	<u>11,344</u>

## 9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	11,344	11,344
	<u>11,344</u>	<u>11,344</u>

## 10 Reconciliation of net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash and cash equivalents	447	10,897	11,344
	<u>447</u>	<u>10,897</u>	<u>11,344</u>
Net debt	<u>447</u>	<u>10,897</u>	<u>11,344</u>

11 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

LIVERPOOL MURUGAN TEMPLE  
Detailed Statement of Financial Activities  
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	40,910	40,910	24,787
	<u>40,910</u>	<u>40,910</u>	<u>24,787</u>
Total income and endowments	40,910	40,910	24,787
Expenditure on:			
Charitable activities	15,715	15,715	-
	<u>15,715</u>	<u>15,715</u>	<u>-</u>
Total of expenditure on charitable activities	15,715	15,715	-
Employee costs			
Salaries/wages	5,238	5,238	-
	<u>5,238</u>	<u>5,238</u>	<u>-</u>
Motor and travel costs			
Travel and subsistence	202	202	-
	<u>202</u>	<u>202</u>	<u>-</u>
Premises costs			
Rent	-	-	11,041
Light, heat and power	238	238	7,151
Premises repairs and maintenance	4,778	4,778	5,550
	<u>5,016</u>	<u>5,016</u>	<u>23,742</u>
General administrative costs, including depreciation and amortisation			
Bank charges	2,393	2,393	878
Equipment expensed	350	350	-
Stationery and printing	-	-	5
Telephone, fax and broadband	439	439	86
	<u>3,182</u>	<u>3,182</u>	<u>969</u>
Legal and professional costs			
Accountancy and bookkeeping	660	660	-
	<u>660</u>	<u>660</u>	<u>-</u>
Total of expenditure of other costs	14,298	14,298	24,711
Total expenditure	30,013	30,013	24,711
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	10,897	10,897	76

LIVERPOOL MURUGAN TEMPLE  
Detailed Statement of Financial Activities

Net income before other gains/(losses)	10,897	10,897	76
Other Gains	-	-	-
Net movement in funds	10,897	10,897	76
Reconciliation of funds:			
Total funds brought forward	447	447	371
Total funds carried forward	11,344	11,344	447