

# SRI SIDDHI VINAYAK MANDIR

England & Wales · Charity number 1181371

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-12-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 10 Bronte Avenue  
Kingsmead  
Milton Keynes  
MK4 4LQ

**Phone** 07745970715

**Email** [siddhivinayakmk@gmail.com](mailto:siddhivinayakmk@gmail.com)

**Website** [www.siddhivinayak.org.uk](http://www.siddhivinayak.org.uk)

## Activities

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**Objects:** TO ADVANCE THE HINDU RELIGION IN MILTON KEYNES FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON HINDUISM TO ENLIGHTEN OTHERS ABOUT THE HINDU RELIGION. TO FURTHER OR BENEFIT THE RESIDENTS OF [AREA OF BENEFIT] AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

**Activities:** Sri Siddhi Vinayak Mandir (SSVM) is a non-profitable voluntary charitable incorporated organisation (1181371), serving the local Milton Keynes and nearby communities through weekly programmes of vedic practices and community development. The temple is open regularly on Sunday evenings.

## Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Milton Keynes

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,705	£18,438	-	-
2023-12-31	£18,251	£17,285	-	-
2022-12-31	£18,279	£14,962	-	-
2021-12-31	£12,222	£7,348	-	-
2020-12-27	£18,302	£8,257	-	-

## Trustees

Name	Role	Appointed
GURUSIRONMANI MAHADEVAN		2015-08-01
LAKSHMI VENKATARAMAN PACHALA		2015-08-01
MAHESH SETHURAMAN		2015-08-01
NARESH KUMAR		2015-08-01
Professor SATHEESH KRISHNAMURTHY		2015-08-01
RAGUPATHY RAMASAMY RAJA		2015-08-01
RAJA SREEVATS		2015-08-01
RAMAKRISHNAN VENKATARAMAN		2015-08-01

**SRI SIDDHI VINAYAK MANDIR**

England & Wales - Charity number 1181371

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# Accounts

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**Sri Siddhi Vinayak Mandir  
Charity No. 01181371  
Trustees' Report and Unaudited Accounts  
31 December 2024**

**Accountants  
DNS Accountants  
Chartered Accountants  
382 Kenton Road  
Harrow, Middlesex  
HA3 8DP**

**Sri Siddhi Vinayak Mandir**  
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**Sri Siddhi Vinayak Mandir  
Trustees Annual Report**

Sri Siddhi Vinayak Mandir

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 01181371**

**Registered Office**

10 Bronte Avenue  
Kingsmead  
Milton Keynes  
MK4 4 LQ

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Krishnamurthy  
N.Kumar  
G.Mahadevan  
L.V.Pachala  
R.R.Raja  
M.Sethuraman  
R.Sreevats  
R.Venkataraman

**Accountants**

DNS Accountants  
Chartered Accountants  
382 Kenton Road  
Harrow, Middlesex  
United Kingdom  
HA3 8DP

The Trustees are 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 Trustees are 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

N. Kumar

Sri Siddhi Vinayak Mandir  
Trustees Annual Report  
Trustee  
23 October 2025

Sri Siddhi Vinayak Mandir  
Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments</b>				
from:				
Donations and legacies	4	22,383	22,383	17,007
Charitable activities	5	1,336	1,336	1,244
Other	6	986	986	-
<b>Total</b>		<b>24,705</b>	<b>24,705</b>	<b>18,251</b>
Expenditure on:				
Other	7	18,438	18,438	17,285
<b>Total</b>		<b>18,438</b>	<b>18,438</b>	<b>17,285</b>
Net gains on investments				
<b>Net income</b>		<b>6,267</b>	<b>6,267</b>	<b>966</b>
Transfers between funds				
<b>Net income before other gains/(losses)</b>		<b>6,267</b>	<b>6,267</b>	<b>966</b>
<b>Other gains and losses</b>				
Net movement in funds		6,267	6,267	966
<b>Reconciliation of funds:</b>				
Total funds brought forward		36,600	36,600	30,333
<b>Total funds carried forward</b>		<b>36,600</b>	<b>36,600</b>	<b>30,333</b>

**Sri Siddhi Vinayak Mandir**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	£	£
Income	24,705	18,251
<b>Gross income for the year</b>	<b><u>24,705</u></b>	<b><u>18,251</u></b>
Expenditure	18,438	17,285
<b>Total expenditure for the year</b>	<b><u>18,438</u></b>	<b><u>17,285</u></b>
Net income before tax for the year	6,267	966
<b>Net income for the year</b>	<b><u>6,267</u></b>	<b><u>966</u></b>

**Sri Siddhi Vinayak Mandir**  
**BaanceSheet**  
**at 31 December 2024**  
**Charity No. 01181371**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		£	£
<b>Current assets</b>			
Cash at bank and in hand		59,003	52,234
		<u>59,003</u>	<u>52,234</u>
<b>Creditors: Amount falling due within one year</b>	8	(22403)	(21901)
<b>Net current assets</b>		<u>36,600</u>	<u>30,333</u>
<b>Total assets less current liabilities</b>	3 to 4	<u>36,600</u>	<u>30,333</u>
<b>Net assets excluding pension asset or liability</b>	4 to 4	<u>36,600</u>	<u>30,333</u>
<b>Total net assets</b>		<u><u>36,600</u></u>	<u><u>30,333</u></u>
<b>The funds of the charity</b>			
<b>Unrestricted funds</b>			
General funds	10	36,600	30,333
		<u>36,600</u>	<u>30,333</u>
Reserves	10		
<b>Total funds</b>		<u><u>36,600</u></u>	<u><u>30,333</u></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 31 December 2024 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 23 October 2025

And signed on its behalf by:

N. Kumar Trustee  
23 October 2025

**Sri Siddhi Vinayak Mandir**  
**Statement of Cash flows**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	6,267	966
Net cash provided by operating activities	<u>6,267</u>	<u>966</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	6,267	966
Cash and cash equivalents at the beginning of the year	52,234	51,726
Cash and cash equivalents at the end of the year	<u>58,501</u>	<u>52,692</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	59,003	52,234
	<u>59,003</u>	<u>52,234</u>

**Sri Siddhi Vinayak Mandir**  
**Notes to the Accounts**

**for the year ended 31 December 2024**

**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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SOFA.
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.
Tax reclaims on donations and gifts Donated services and facilities	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help Investment income Gains/(losses) on revaluation of fixed assets Gains/(losses) on investment assets	The value of any vounteer help received is not included in the accounts. This is included in the accounts when receivable. This includes any gain or loss resulting from revaluing investments to market value at the end of the year. This includes any gain or loss on the sale of investments.
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

**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.

**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.

Sri Siddhi Vinayak Mandir  
Notes to the Accounts

**3 Statement of Financial Activities - prior year**

	Unrestricted Fund	2023	Total Fund 2023
	£		£
Income and endowments from:			
Donations and legacies		17,007	17,007
Donations and legacies		1,244	1,244
<b>Total</b>		<u>18,251</u>	<u>18,251</u>
<b>Expenditure on:</b>			
Other		17,285	17,285
<b>Total</b>		<u>17,285</u>	<u>17,285</u>
<b>Net income</b>		966	966
<b>Net income before other gains/(losses)</b>		966	966
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>		<u>966</u>	<u>966</u>
<b>Reconciliation of funds:</b>			
Total funds carried forward		29,367	29,367
<b>Total funds carried forward</b>		<u><b>30,333</b></u>	<u><b>30,333</b></u>

**4 Income from donations and legacies**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	22,383	22,383	17,007
	<u>22,383</u>	<u>22,383</u>	<u>17,007</u>

**5 Income from charitable activities**

	Total 2024	Total 2023
	£	£
Archana tickets	1,336	1,244
	<u><b>1,336</b></u>	<u><b>1,244</b></u>

**Sri Siddhi Vinayak Mandir**  
**Notes to the Accounts**

**6 Other Income**

	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>
Bank Interest	986	-
	<u>986</u>	<u>-</u>

**7 Other expenditure**

	<b>Unrestricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Direct Costs	11,299	11,299	8,705
Premises costs	6,204	6,204	7,202
General administrative costs	433	433	875
Legal and professional costs	502	502	502
	<u>18,438</u>	<u>18,438</u>	<u>17,285</u>

**Staff costs**

No employee received emoluments.

**8 Creditors:**

Amounts falling due within one year	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Loans from trustees	21,400	21,400
Accruals	1,003	501
	<u>22,403</u>	<u>21,901</u>

**9 Movement in funds**

	<b>At 1 January 2024</b>	<b>Incoming resources Incoming resources (Including other gains/losses)</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:				
Unrestricted funds: General funds	30,333	24,705	(18,438)	36,600
<b>Total funds</b>	<u>30,333</u>	<u>24,705</u>	<u>((18,438)</u>	<u>36,600</u>

**Sri Siddhi Vinayak Mandir**  
**Notes to the Accounts**

**10 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Net current assets	36,600	36,600
	<u><b>36,600</b></u>	<u><b>36,600</b></u>

**11 Reconciliation of net debt**

	<b>At 1 January 2024</b>	<b>Cash flows</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	52,234	6,769	59,003
	<u>52,234</u>	<u>6,769</u>	<u>59,003</u>
Net debt	<u>52,234</u>	<u>6,769</u>	<u>59,003</u>

**12 Related party disp**  
**Controlling party**

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

**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activities**

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	22,383	22,383	17,007
	<b>22,383</b>	<b>22,383</b>	<b>17,007</b>
Charitable activities	1,336	1,336	1,244
	<b>1,336</b>	<b>1,336</b>	<b>1,244</b>
Other	986	986	-
	<b>986</b>	<b>986</b>	<b>-</b>
<b>Total income and endowments</b>	<b>24,705</b>	<b>24,705</b>	<b>18,251</b>
<b>Expenditure on:</b>			
Other expenditure	11,299	11,299	8,705
	<b>11,299</b>	<b>11,299</b>	<b>8,705</b>
Premises costs			
Rent	6,204	6,204	7,202
Premises repairs and maintenance	-	-	313
	<b>6,204</b>	<b>6,204</b>	<b>7,515</b>
<b>General administrative costs, including depreciation and amortisation</b>			
Bank charges	60	60	60
Equipment expensed	143	143	336
Insurance	231	231	166
	<b>433</b>	<b>433</b>	<b>562</b>
Legal and professional costs			
Accountancy and bookkeeping	502	502	502
	<b>502</b>	<b>502</b>	<b>502</b>
<b>Total of expenditure of other costs</b>	<b>18,438</b>	<b>18,438</b>	<b>17,285</b>
<b>Total expenditure</b>	18,438	18,438	17,285
Net gains on investments			
Net Income	6,267	6,267	966
<b>Net Income before other gains/(losses)</b>	<b>6,267</b>	<b>6,267</b>	<b>966</b>

**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activites**

Other gains	-	-	-
<b>Net Movement in funds</b>	<u>6,267</u>	<u>6,267</u>	<u>966</u>
<b>Reconciliation of funds:</b>	<u>30,333</u>	<u>30,333</u>	<u>29,367</u>
<b>Total funds carried forward</b>	<u><b>36,600</b></u>	<u><b>36,600</b></u>	<u><b>30,333</b></u>

**SRI SIDDHI VINAYAK MANDIR**

England & Wales - Charity number 1181371

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# Accounts

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**Sri Siddhi Vinayak Mandir**

**Charity No. 01181371**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

## Sri Siddhi Vinayak Mandir

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**Sri Siddhi Vinayak Mandir**  
**Trustees Annual Report**

Sri Siddhi Vinayak Mandir

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 01181371**

**Registered Office**

10 Bronte Avenue  
Kingsmead  
Milton Keynes  
MK4 4LQ

**Directors and Trustees**

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

S. Krishnamurthy  
N. Kumar  
G. Mahadevan  
L.V. Pachala  
R.R. Raja  
M. Sethuraman  
R. Sreevats  
R. Venkataraman

**Accountants**

DNS Associates  
Chartered Management Account  
382 Kenton Road  
Harrow, Middlesex  
HA3 8DP

The Trustees are 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 Trustees are 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

N. Kumar

**Sri Siddhi Vinayak Mandir**  
**Trustees Annual Report**

Trustee

23 August 2024

**Sri Siddhi Vinayak Mandir**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	17,007	17,007	16,637
Charitable activities	5	1,244	1,244	1,586
Other	6	-	-	56
<b>Total</b>		<b>18,251</b>	<b>18,251</b>	<b>18,279</b>
<b>Expenditure on:</b>				
Other	7	17,285	17,285	14,962
<b>Total</b>		<b>17,285</b>	<b>17,285</b>	<b>14,962</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>966</b>	<b>966</b>	<b>3,317</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>966</b>	<b>966</b>	<b>3,317</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>966</b>	<b>966</b>	<b>3,317</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		30,333	30,333	26,050
<b>Total funds carried forward</b>		<b>30,333</b>	<b>30,333</b>	<b>29,367</b>

**Sri Siddhi Vinayak Mandir**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	18,251	18,279
<b>Gross income for the year</b>	<u>18,251</u>	<u>18,279</u>
Expenditure	17,285	14,962
<b>Total expenditure for the year</b>	<u>17,285</u>	<u>14,962</u>
Net income before tax for the year	966	3,317
<b>Net income for the year</b>	<u><u>966</u></u>	<u><u>3,317</u></u>

**Sri Siddhi Vinayak Mandir****Balance Sheet**

at 31 December 2023

<b>Company No.</b>	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		52,234	51,726
		<u>52,234</u>	<u>51,726</u>
<b>Creditors: Amount falling due within one year</b>	9	(21,901)	(22,359)
		<u>30,333</u>	<u>29,367</u>
<b>Net current assets</b>		30,333	29,367
<b>Total assets less current liabilities</b>		<u>30,333</u>	<u>29,367</u>
<b>Net assets excluding pension asset or liability</b>		<u>30,333</u>	<u>29,367</u>
<b>Total net assets</b>		<u><u>30,333</u></u>	<u><u>29,367</u></u>
<b>The funds of the charity</b>			
<b>Unrestricted funds</b>			
General funds	10	30,333	29,367
		<u>30,333</u>	<u>29,367</u>
<b>Reserves</b>	10		
		<u>30,333</u>	<u>29,367</u>
<b>Total funds</b>		<u><u>30,333</u></u>	<u><u>29,367</u></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 31 December 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23 August 2024

And signed on its behalf by:

N. Kumar

Trustee

23 August 2024

**Sri Siddhi Vinayak Mandir****Statement of Cash flows**

for the year ended 31 December 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	966	3,317
<b>Adjustments for:</b>		
Increase in trade and other payables	-	666
<b>Net cash provided by operating activities</b>	<u>966</u>	<u>3,927</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>56</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	966	3,983
<b>Cash and cash equivalents at the beginning of the year</b>	51,726	47,265
<b>Cash and cash equivalents at the end of the year</b>	<u>52,692</u>	<u>51,248</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	52,234	51,726
	<u>52,234</u>	<u>51,726</u>

**for the year ended 31 December 2023**

**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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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.
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.
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.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
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.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**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 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>		
Donations and legacies	16,637	16,637
Charitable activities	1,586	1,586
Other	56	56
<b>Total</b>	<u>18,279</u>	<u>18,279</u>
<b>Expenditure on:</b>		
Other	14,962	14,962
<b>Total</b>	<u>14,962</u>	<u>14,962</u>
<b>Net income</b>	<u>3,317</u>	<u>3,317</u>
<b>Net income before other gains/(losses)</b>	3,317	3,317
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>3,317</u>	<u>3,317</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	26,050	26,050
<b>Total funds carried forward</b>	<u><u>29,367</u></u>	<u><u>29,367</u></u>

## 4 Income from donations and legacies

	Unrestricted	Total	Total
	£	£	£
Donation	17,007	17,007	16,637
	<u>17,007</u>	<u>17,007</u>	<u>16,637</u>

## 5 Income from charitable activities

	Total	Total
	2023	2022
	£	£
Archana tickets	1,244	915
Special events	-	671
	<u>1,244</u>	<u>1,586</u>

## 6 Other income

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Bank Interest	-	56
	<u>-</u>	<u>56</u>

## 7 Other expenditure

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Direct Costs	8,705	8,705	9,604
Premises costs	7,202	7,202	4,569
General administrative costs	875	875	309
Legal and professional costs	502	502	480
	<u>17,285</u>	<u>17,285</u>	<u>14,962</u>

## 8 Staff costs

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

## 9 Creditors:

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loans from trustees	21,400	21,400
Accruals	501	959
	<u>21,901</u>	<u>22,359</u>

## 10 Movement in funds

	<b>At 1 January 2023</b>	<b>Incoming resources (including other gains/losses )</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	29,367	18,251	(17,285)	30,333
	<u>29,367</u>	<u>18,251</u>	<u>(17,285)</u>	<u>30,333</u>

## 11 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Net current assets	30,333	30,333
	<u>30,333</u>	<u>30,333</u>

12 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	51,726	508	52,234
	51,726	508	52,234
Net debt	51,726	508	52,234

13 Related party disclosures  
**Controlling party**

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

**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	17,007	17,007	16,637
	<u>17,007</u>	<u>17,007</u>	<u>16,637</u>
Charitable activities	1,244	1,244	915
	-	-	671
	<u>1,244</u>	<u>1,244</u>	<u>1,586</u>
Other	-	-	56
	-	-	56
	<u>-</u>	<u>-</u>	<u>56</u>
<b>Total income and endowments</b>	<b>20,513</b>	<b>20,513</b>	<b>18,279</b>
<b>Expenditure on:</b>			
Other expenditure	8,705	8,705	9,604
	<u>8,705</u>	<u>8,705</u>	<u>9,604</u>
Premises costs			
Rent	7,202	7,202	4,569
Premises repairs and maintenance	313	313	-
	<u>7,515</u>	<u>7,515</u>	<u>4,569</u>
General administrative costs, including depreciation and amortisation			
Bank charges	60	60	65
Equipment expensed	336	336	-
General insurances	166	166	184
Stationery and printing	-	-	60
	<u>562</u>	<u>562</u>	<u>309</u>
Legal and professional costs			
Accountancy and bookkeeping	502	502	480
	<u>502</u>	<u>502</u>	<u>480</u>
<b>Total of expenditure of other costs</b>	<b>17,285</b>	<b>17,285</b>	<b>14,962</b>
<b>Total expenditure</b>	<b>17,285</b>	<b>17,285</b>	<b>14,962</b>
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income</b>	<b>966</b>	<b>966</b>	<b>3,317</b>
<b>Net income before other gains/(losses)</b>	<b>966</b>	<b>966</b>	<b>3,317</b>

**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activities**

Other Gains	-	-	-
<b>Net movement in funds</b>	<b>966</b>	<b>966</b>	<b>3,317</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	29,367	29,367	26,050
<b>Total funds carried forward</b>	<b>30,333</b>	<b>30,333</b>	<b>29,367</b>

**SRI SIDDHI VINAYAK MANDIR**

England & Wales - Charity number 1181371

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# Accounts

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**Sri Siddhi Vinayak Mandir**

**Charity No. 01181371**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

**Sri Siddhi Vinayak Mandir**  
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**Sri Siddhi Vinayak Mandir**  
**Trustees Annual Report**

Sri Siddhi Vinayak Mandir

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 01181371**

**Registered Office**

10 Bronete Avenue  
Kingsmead  
Milton Keynes  
MK4 4LQ

**Directors and Trustees**

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

S. Krishnamurthy  
N. Kumar  
G. Mahadevan  
L.V. Pachala  
R.R. Raja  
M. Sethuraman  
R. Sreevats  
R. Vankataraman

**Accountants**

DNS Associates  
Chartered Management Account  
382 Kenton Road  
Harrow, Middlesex  
HA3 8DP

The Trustees are 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 Trustees are 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

N. Kumar  
Trustee



**Sri Siddhi Vinayak Mandir**  
**Statement of Financial Activities**  
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments</b>					
<b>from:</b>					
Donations and legacies	4	16,637	-	16,637	11,522
Charitable activities	5	1,586	-	1,586	696
Other	7	56	-	56	4
<b>Total</b>		<b>18,279</b>	<b>-</b>	<b>18,279</b>	<b>12,222</b>
<b>Expenditure on:</b>					
Other	8	14,962	-	14,962	7,348
<b>Total</b>		<b>14,962</b>	<b>-</b>	<b>14,962</b>	<b>7,348</b>
Net gains on investments		-	-	-	-
<b>Net income</b>		<b>3,317</b>	<b>-</b>	<b>3,317</b>	<b>4,874</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>3,317</b>	<b>-</b>	<b>3,317</b>	<b>4,874</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>3,317</b>	<b>-</b>	<b>3,317</b>	<b>4,874</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		26,050	-	26,050	21,176
<b>Total funds carried forward</b>		<b>29,367</b>	<b>-</b>	<b>29,367</b>	<b>26,050</b>

**Sri Siddhi Vinayak Mandir**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	18,279	12,222
<b>Gross income for the year</b>	<u>18,279</u>	<u>12,222</u>
Expenditure	14,962	7,348
<b>Total expenditure for the year</b>	<u>14,962</u>	<u>7,348</u>
Net income before tax for the year	3,317	4,874
<b>Net income for the year</b>	<u><u>3,317</u></u>	<u><u>4,874</u></u>

**Sri Siddhi Vinayak Mandir****Balance Sheet**at **31 December 2022**

<b>Company No.</b>	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		51,726	47,265
		<u>51,726</u>	<u>47,265</u>
<b>Creditors: Amount falling due within one year</b>	10	(22,359)	(21,215)
<b>Net current assets</b>		<u>29,367</u>	<u>26,050</u>
<b>Total assets less current liabilities</b>		<u>29,367</u>	<u>26,050</u>
<b>Net assets excluding pension asset or liability</b>		<u>29,367</u>	<u>26,050</u>
<b>Total net assets</b>		<u>29,367</u>	<u>26,050</u>
<b>Unrestricted funds</b>			
General funds	11	29,367	26,050
		<u>29,367</u>	<u>26,050</u>
<b>Total funds</b>		<u>29,367</u>	<u>26,050</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 31 December 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 05 October 2023

And signed on its behalf by:

N. Kumar

Trustee

05 October 2023

**Sri Siddhi Vinayak Mandir**  
**Statement of Cash flows**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	3,317	4,874
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(56)	(4)
Increase in trade and other payables	666	20,734
<b>Net cash provided by operating activities</b>	<u>3,927</u>	<u>25,604</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	56	4
<b>Net cash from investing activities</b>	<u>56</u>	<u>4</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	3,983	25,608
<b>Cash and cash equivalents at the beginning of the year</b>	47,265	-
<b>Cash and cash equivalents at the end of the year</b>	<u>51,248</u>	<u>25,608</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	51,726	47,265
	<u>51,726</u>	<u>47,265</u>

**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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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.
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.
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.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
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.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Sri Siddhi Vinayak Mandir

### 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.

#### Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

#### 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.

## **Sri Siddhi Vinayak Mandir**

### **Notes to the Accounts**

#### **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.

**Sri Siddhi Vinayak Mandir**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2021 £</b>	<b>2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	11,522	-	11,522
Other	4	-	4
<b>Total</b>	<u>12,222</u>	<u>-</u>	<u>12,222</u>
<b>Expenditure on:</b>			
Other	7,348	-	7,348
<b>Total</b>	<u>7,348</u>	<u>-</u>	<u>7,348</u>
<b>Net income</b>	<u>4,874</u>	<u>-</u>	<u>4,874</u>
<b>Net income before other gains/(losses)</b>	4,874	-	4,874
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>4,874</u>	<u>-</u>	<u>4,874</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	21,176	-	21,176
<b>Total funds carried forward</b>	<u>26,050</u>	<u>-</u>	<u>26,050</u>

**4 Income from donations and legacies**

<b>Unrestricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
16,637	16,637	11,522

**5 Income from charitable activities**

<b>Unrestricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
915	915	696
671	671	-

**6 Income from other trading activities**

<b>Total 2022 £</b>	<b>Total 2021 £</b>
-	-

**7 Other income**

<b>Unrestricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
56	56	4



**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2022**

	<b>Unrestricted funds</b>		<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	16,637	-	16,637	11,522
	<u>16,637</u>	<u>-</u>	<u>16,637</u>	<u>11,522</u>
Charitable activities	915	-	915	696
	671	-	671	-
	<u>1,586</u>	<u>-</u>	<u>1,586</u>	<u>696</u>
Other trading activities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other	56	-	56	4
	<u>56</u>	<u>-</u>	<u>56</u>	<u>4</u>
<b>Total income and endowments</b>	<b>18,279</b>	<b>-</b>	<b>18,279</b>	<b>12,222</b>
<b>Expenditure on:</b>				
Other expenditure	9,604	-	9,604	4,704
	-	-	-	-
	<u>9,604</u>	<u>-</u>	<u>9,604</u>	<u>4,704</u>
Premises costs				
Rent	4,569	-	4,569	1,786
	<u>4,569</u>	<u>-</u>	<u>4,569</u>	<u>1,786</u>
General administrative costs, including depreciation and amortisation				
Bank charges	65	-	65	5
General insurances	184	-	184	183
Stationery and printing	60	-	60	-
	<u>309</u>	<u>-</u>	<u>309</u>	<u>288</u>
Legal and professional costs				
Accountancy and bookkeeping	480	-	480	570
	<u>480</u>	<u>-</u>	<u>480</u>	<u>570</u>
<b>Total of expenditure of other costs</b>	<b>14,962</b>	<b>-</b>	<b>14,962</b>	<b>7,348</b>
<b>Total expenditure</b>	<b>14,962</b>	<b>-</b>	<b>14,962</b>	<b>7,348</b>
Net gains on investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net income</b>	<b>3,317</b>	<b>-</b>	<b>3,317</b>	<b>4,874</b>

**Sri Siddhi Vinayak Mandir**  
**Detailed Statement of Financial Activities**

<b>Net income before other gains/(losses)</b>	3,317	-	3,317	4,874
Other Gains	-	-	-	-
<b>Net movement in funds</b>	3,317	-	3,317	4,874
<b>Reconciliation of funds:</b>				
Total funds brought forward	26,050	-	26,050	21,176
<b>Total funds carried forward</b>	<u>29,367</u>	<u>-</u>	<u>29,367</u>	<u>26,050</u>

**SRI SIDDHI VINAYAK MANDIR**

England & Wales - Charity number 1181371

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# Accounts

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Charity number: 1181371

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**Sri Siddhi Vinayak Mandir**

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**REPORT OF THE CHARITY AND UNAUDITED ACCOUNTS  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

---

**Prepared By:**

DNS Associates  
Chartered Institute Of Management Accountants  
382 Kenton Road  
Harrow, Middlesex  
England  
HA3 8DP

**FINANCIAL STATEMENTS  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

**TRUSTEES**

Naresh Kumar  
Guru Mahadevan  
Lakshmi Pachala  
Mahesh Sethuraman  
Ragupathy R Raja  
Raja Sreevats  
Ramakrishnan Venkataraman  
Satheesh Krishnamurthy

**REGISTERED OFFICE**

10 Bronete Avenue  
Kingsmead  
Milton Keynes  
MK4 4LQ

**CHARITY NUMBER**

1181371

**ACCOUNTANTS**

DNS Associates  
Chartered Institute Of Management Accountants  
382 Kenton Road  
Harrow, Middlesex  
England  
HA3 8DP

**ACCOUNTS  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

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**TRUSTEES' REPORT  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

The trustees present their report and accounts for the 369 day period ended 31/12/2021

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the 369 day period under review was charitable incorporated organisation .

**STRUCTURE GOVERNANCE AND MANAGEMENT**

structure and governance text goes here

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 06/10/2022

Naresh Kumar  
Trustee

**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SRI SIDDHI VINAYAK MANDIR**

I report on the accounts of the company for the 369 day period ended 31/12/2021 .

**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 .

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 EXAMINER'S STATEMENT  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

**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 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

.....  
Date:

DNS Associates  
Chartered Institute Of Management Accountants  
382 Kenton Road  
Harrow, Middlesex  
England  
HA3 8DP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS  
OF SRI SIDDHI VINAYAK MANDIR, FOR THE 369 DAY PERIOD ENDED 31/12/2021**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of Sri Siddhi Vinayak Mandir for the 369 day period ended 31/12/2021 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the , we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of Sri Siddhi Vinayak Mandir, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Sri Siddhi Vinayak Mandir and state those matters that we have agreed to state to the Board of Directors of Sri Siddhi Vinayak Mandir, as a body, in this report, in accordance with the requirements of the as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sri Siddhi Vinayak Mandir and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Sri Siddhi Vinayak Mandir has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of Sri Siddhi Vinayak Mandir. You consider that Sri Siddhi Vinayak Mandir is exempt from the statutory audit requirement for the 369 day period.

We have not been instructed to carry out an audit or a review of the accounts of Sri Siddhi Vinayak Mandir. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

DNS Associates  
Chartered Institute Of Management Accountants  
382 Kenton Road  
Harrow, Middlesex  
England  
HA3 8DP

**Statement of Financial Activities  
for the year ended 31/12/2021**

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
<b>Income</b>				
Income from generated funds				
Income from Investments	4	-	4	29
Income from charitable activities	12,218	-	12,218	18,302
<b>Total Income and endowments</b>	<b>12,222</b>	<b>-</b>	<b>12,222</b>	<b>18,331</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Raised funds	-	-	-	2,770
Expenditure on Charitable activities	7,348	-	7,348	5,487
<b>Total Expenses</b>	<b>7,348</b>	<b>-</b>	<b>7,348</b>	<b>8,257</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>4,874</b>	<b>-</b>	<b>4,874</b>	<b>10,074</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>4,874</b>	<b>-</b>	<b>4,874</b>	<b>10,074</b>
Total funds brought forward	21,176	-	21,176	11,103
<b>Net funds carried forward</b>	<b>26,050</b>	<b>-</b>	<b>26,050</b>	<b>21,177</b>

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

**BALANCE SHEET AT 31/12/2021**

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>47,265</u>	<u>44,157</u>
		47,265	44,157
<b>CREDITORS: Amounts falling due within one year</b>	3	<u>21,215</u>	<u>22,981</u>
<b>NET CURRENT ASSETS</b>		<u>26,050</u>	<u>21,176</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,050</u>	<u>21,176</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	5		
General fund		<u>26,050</u>	<u>21,176</u>
		<u>26,050</u>	<u>21,176</u>

For the year ending 31/12/2021 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 06/10/2022 and signed on their behalf by**

.....  
Naresh Kumar  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE 369 DAY PERIOD ENDED 31/12/2021**

**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.

**1f. Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**1g. Financial Guarantees**

The company has not adopted amendments to FRS 26 in relation to financial guarantee contracts. Where the company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the company considers these to be insurance arrangements, and accounts for them as such. In this respect, the company treats the guarantee contract as a contingent liability until such time as it becomes probable that the company will be required to make a payment under the guarantee.

**2. EMPLOYEES**

	2021 No.	2020 No.
Average number of employees	-	-

**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	21,215	22,981
	<u>21,215</u>	<u>22,981</u>

**4. LIMITED BY GUARANTEE**

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

**5. UNRESTRICTED FUNDS**

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General fund	21,176	12,222	(7,348)	-	26,050
	<u>21,176</u>	<u>12,222</u>	<u>(7,348)</u>	<u>-</u>	<u>26,050</u>

**6. RESTRICTED FUNDS**

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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**Sri Siddhi Vinayak Mandir**

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**Incoming Resources  
for the year ended 31/12/2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Investment income</b>		
Bank interest receivable	<u>4</u>	<u>29</u>
	4	29
	<u>4</u>	<u>29</u>
<b>Charitable Activity</b>		
Donation	<u>11,522</u>	<u>14,904</u>
	11,522	14,904
<b>Charitable Activity 2</b>		
Special events	466	3,054
Archana tickets	<u>230</u>	<u>344</u>
	696	3,398
	<u>12,218</u>	<u>18,302</u>
	<u>12,222</u>	<u>18,331</u>

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**Sri Siddhi Vinayak Mandir**

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**Expenses  
for the year ended 31/12/2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Costs Of Generating Voluntary Income</b>		
Catering cost	-	<u>2,770</u>
	<u>-</u>	<u>2,770</u>
	<u>-</u>	<u>2,770</u>
<b>Charitable Activities</b>		
Hall hire	1,786	1,375
Accountancy fees	570	480
Insurance	183	182
Bank charges	5	-
	<u>2,544</u>	<u>2,037</u>
<b>Governance Costs</b>		
Priest cost	4,704	3,050
Temple consumable	100	400
	<u>4,804</u>	<u>3,450</u>
	<u>7,348</u>	<u>8,257</u>

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**SRI SIDDHI VINAYAK MANDIR**

England & Wales - Charity number 1181371

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# Accounts

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Charity number: 1181371

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**Sri Siddhi Vinayak Mandir**

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**REPORT OF THE TRUSTEE AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 27/12/2020**

---

**Prepared By:**  
DNS Associates  
Chartered Institute of Management Accountants  
DNS House  
382 Kenton Road  
Harrow, Middlesex  
United Kingdom  
HA3 8DP

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 27/12/2020**

**TRUSTEES**

Naresh Kumar  
Guru Mahadevan  
Lakshmi Pachala  
Mahesh Sethuraman  
Ragupathy R Raja  
Raja Sreevats  
Ramakrishnan Venkataraman  
Satheesh Krishnamurthy  
Swarnalakshmi B

**REGISTERED OFFICE**

10 Bronete Avenue  
Kingsmead  
Milton Keynes  
MK4 4LQ

**CHARITY NUMBER**

1181371

**BANKERS**

HSBC

**ACCOUNTANTS**

DNS Associates  
Chartered Institute of Management Accountants  
DNS House  
382 Kenton Road  
Harrow, Middlesex  
United Kingdom  
HA3 8DP

**ACCOUNTS  
FOR THE YEAR ENDED 27/12/2020**

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**FOR THE YEAR ENDED 27/12/2020  
TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 27/12/2020

The Trustees present their report with financial statement of the charity for the year ended 27th December 2020. The Trustees have adopted the provisions of 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 (FRS102) (effective 1st January 2015).

**PRINCIPAL ACTIVITIES**

The principal activity of the charity in the year under review was Charitable incorporated organisation .

**PRINCIPAL RISKS AND UNCERTAINTIES**

The Trustees have responsibility for ensuring that there are effective risk management and systems of internal control in place to manage the Charity's major risks and support the achievement of our strategic objectives.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

Sri Siddhi Vinayak Mandir is an unincorporated organisation and was registered as a charity on 28th December 2018. The Charity is controlled by its governing document, a deed of trust and constitutes an charity.

**OBJECTIVES AND ACTIVITIES**

Sri Siddhi Vinayak Mandir's principal aims and objectives are to promote the advancement of the Hindu religion by the establishment and maintenance of a temple for the purpose of public worship and the celebration of Hindu rites, ceremonies and festivals and also to promote the advancement of education in Hindu religion, traditions, history, literature and music.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 13/08/2021

Naresh Kumar  
Trustee

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 27/12/2020**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SRI SIDDHI VINAYAK MANDIR**

I report on the accounts of the company for the year ended 27/12/2020 .

**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.

**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 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

.....  
Date: 13/08/2021

DNS Associates  
Chartered Institute of Management Accountants  
DNS House  
382 Kenton Road  
Harrow, Middlesex  
United Kingdom  
HA3 8DP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS  
OF SRI SIDDHI VINAYAK MANDIR , FOR THE YEAR ENDED 27/12/2020**

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of Sri Siddhi Vinayak Mandir for the year ended 27/12/2020 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the , we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of Sri Siddhi Vinayak Mandir , as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Sri Siddhi Vinayak Mandir and state those matters that we have agreed to state to the Board of Directors of Sri Siddhi Vinayak Mandir , as a body, in this report, in accordance with the requirements of the as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sri Siddhi Vinayak Mandir and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Sri Siddhi Vinayak Mandir has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of Sri Siddhi Vinayak Mandir . You consider that Sri Siddhi Vinayak Mandir is exempt from the statutory audit requirement for the year .

We have not been instructed to carry out an audit or a review of the accounts of Sri Siddhi Vinayak Mandir . For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

DNS Associates

Chartered Institute of Management Accountants

DNS House

382 Kenton Road

Harrow, Middlesex

United Kingdom

HA3 8DP

13/08/2021

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**Sri Siddhi Vinayak Mandir**

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**Statement of Financial Activities  
for the year ended 27/12/2020**

	<b>Unrestric</b>	<b>Restrict</b>	<b>2020</b>	<b>2019</b>
	<b>ted funds</b>	<b>d funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Income from Investments	29	-	29	39
Income from charitable activities	18,302	-	18,302	26,719
<b>Total Income and endowments</b>	<b>18,331</b>	<b>-</b>	<b>18,331</b>	<b>26,758</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Raised funds	2,770	-	2,770	1,999
Expenditure on Charitable activities	5,487	-	5,487	13,656
<b>Total Expenses</b>	<b>8,257</b>	<b>-</b>	<b>8,257</b>	<b>15,655</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>10,074</b>	<b>-</b>	<b>10,074</b>	11,103
<b>Gains/(losses) on revaluation of fixed assests</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>10,074</b>	<b>-</b>	<b>10,074</b>	11,103
Total funds brought forward	11,103	-	11,103	-
<b>Net funds carried forward</b>	<b>21,177</b>	<b>-</b>	<b>21,177</b>	11,103

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

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**Sri Siddhi Vinayak Mandir**

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**BALANCE SHEET AT 27/12/2020**

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	2	-	200
Cash at bank and in hand		<u>44,157</u>	<u>33,404</u>
		44,157	33,604
<b>CREDITORS: Amounts falling due within one year</b>	3	<u>22,981</u>	<u>22,501</u>
<b>NET CURRENT ASSETS</b>		<u>21,176</u>	<u>11,103</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,176</u>	<u>11,103</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	5		
General fund		<u>21,176</u>	<u>11,103</u>
		<u>21,176</u>	<u>11,103</u>

For the year ending 27/12/2020 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 13/08/2021 and signed on their behalf by**

.....  
Naresh Kumar  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 27/12/2020**

**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.

**1f. Income**

Income represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

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**Sri Siddhi Vinayak Mandir**

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**2. DEBTORS**

	<b>2020</b>	2019
	£	£
Amounts falling due within one year:		
Other debtors	-	200
	<u>-</u>	<u>200</u>

**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	£	£
Other creditors	22,981	22,501
	<u>22,981</u>	<u>22,501</u>

**4. LIMITED BY GUARANTEE**

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

**5. UNRESTRICTED FUNDS**

	<b>Brought forward</b>	<b>Incoming resource s</b>	<b>Outgoing resource s</b>	<b>Transfers</b>	<b>Carried forward</b>
	£	£	£	£	£
General fund	11,103	18,331	(8,258)	-	21,176
	<u>11,103</u>	<u>18,331</u>	<u>(8,258)</u>	<u>-</u>	<u>21,176</u>

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**Sri Siddhi Vinayak Mandir**

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**Incoming Resources**  
**for the year ended 27/12/2020**

	<b>2020</b>	2019
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Investment income</b>		
Bank interest receivable	<u>29</u>	<u>39</u>
	<u>29</u>	<u>39</u>
	<u>29</u>	<u>39</u>
<b>Charitable Activity</b>		
Donation - Unrestricted	<u>14,904</u>	<u>19,891</u>
	14,904	19,891
<b>Other trading activities</b>		
Special events	3,054	5,378
Archana tickets	<u>344</u>	<u>1,450</u>
	<u>3,398</u>	<u>6,828</u>
	<u>18,302</u>	<u>26,719</u>
	<u>18,331</u>	<u>26,758</u>

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**Sri Siddhi Vinayak Mandir**

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**Expenses  
for the year ended 27/12/2020**

	<b>2020</b>	2019
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Costs Of Generating Voluntary Income</b>		
Catering cost	<u>2,770</u>	<u>1,999</u>
	<u>2,770</u>	<u>1,999</u>
	<u>2,770</u>	<u>1,999</u>
<b>Charitable Activities</b>		
Travel cost	-	57
Hall hire	1,375	4,064
Marquee hire	-	755
Repairs and renewals	-	576
Accountancy fees	480	480
Insurance	182	167
Charitable donations	<u>-</u>	<u>748</u>
	<u>2,037</u>	<u>6,847</u>
<b>Governance Costs</b>		
Priests cost	3,050	6,282
Temple consumables	<u>400</u>	<u>527</u>
	<u>3,450</u>	<u>6,809</u>
	<u>8,257</u>	<u>15,655</u>