

Registered Charity Number  
1151808

SRI THURKKAI AMMAN TEMPLE

Report and Accounts

31 March 2018

# **SRI THURKKAI AMMAN TEMPLE**

## **Report and Accounts**

### **Contents**

	<b>Page</b>
Legal and administrative information	3
Trustee's report	4
Statement of trustee's responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 13
Schedules to the statement of financial activities	14

**SRI THURKKAI AMMAN TEMPLE**  
**Legal and Administrative information**

**Chairperson**

Mrs Swarnalatha Janarthanan

**Bankers**

NatWest  
19 High Street  
Beeston  
Nottingham  
NG9 2JX

**Registered office**

10A West Crescent  
Beeston  
Nottingham  
NG9 1QE

**Registered number**

1151808

## **SRI THURKKAI AMMAN TEMPLE**

### **The report of the Trustees**

The trustees' present their report and accounts for the year ended 31<sup>st</sup> March 2018.

### **History, objectives and activities of the Trust**

The full name of the charity is Sri Thurkkai Amman Temple. The temple was formed as an unincorporated charity on 26<sup>th</sup> April 2013.

The Objects of the charity are the advancement of the Hindu religion in particular but not exclusively by the establishment and management of the Sri Thurkkai Amman Temple and the advancement of education in the Tamil language, culture and art.

The principal activities continued to relate to the promotion and progression of Hindu Religion:

- To promote Hindu Faith, It's doctrines, its scriptures and practice Hindu beliefs through assembly, workshop and discourse.
- To establish and maintain the Temple as a holy place of worship and enrich the devotees by conducting regular customary Hindu prayers and devotional activities.
- To advance traditional Hindu cultural activities, Religious studies and performing Arts.
- To provide facilities and actively co-ordinate social care, social interaction, friendship and goodwill among all people in wider community.

### **Management and governance arrangements**

The Trust shall be managed and controlled by a Board of Trustees. There be a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

The trustees annually review the risks that the charity faces. To date these have mainly related to investment management and these have been ameliorated.

### **Achievements and performance of the trust**

Local school pupil visited the temple and understands about Hindu religion for their RE Studies.

From devotees donation we build chariot for the temple.

Bharatanatyam classes done by professional teacher.

Working with local police and councilors.

### **Financial review, investment policy and reserves**

The principal funding source was from donations at the temple by devotees, well -wishers and trustees.

Devotees and trustees also provide donations through standing order by Monthly.

Priest also conduct out door services, meeting the communities needs and community members who receive religious services make donations to the temple as token of rewards.

Tax return form gift aid also has been set up,

### **Future plans**

Create signs for not illegal parking on the road and direction of near parking areas.

Start to create youth activities

Create small shop area to sell unwanted and goods, which donated by devotees.

Working on front temple façade to make the outside looks like hindu temple.

## Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year in preparing those financial statements giving a true and fair view, the Board of trustees should follow best practice and: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The board of trustees approved this report on 22 November 2018.

Signed



.....  
**Swarnalatha Janarathanan**  
Trustee

**22 November 2018**

## **SRI THURKKAI AMMAN TEMPLE**

### **Independent examiners' report to the Trustees of Sri Thurkkai Amman Temple**

We report on the accounts of the charity on Pages 7 to 14 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities issued by the Charity Commissioners for England and Wales, effective October 2000, adapted to meet the needs of unincorporated organisations, under the historical cost convention and the accounting policies set out on page 9 to 13.

#### **Respective responsibilities of trustees and examiner**

As described on page 5, the Charity's trustees are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is our responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England and Wales under section 145(5)(b) of the Act, whether matters have come to our attention.

#### **Basis of independent examiners' report**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England and Wales. An examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the accounts comply with the statement of Recommended Practice issued by the Charity Commissioners for England and Wales (effective October 2000), on a test basis, of evidence relevant to the amounts and disclosures in the accounts.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the accounts.

We planned and preformed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

#### **Independent examiner's statement**

Subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



.....  
22<sup>nd</sup> November 2018

**Logan Accountants Ltd**  
Milton Keynes Business Centre  
120 Foxhunter Drive  
Linford Wood, Milton Keynes  
Buckinghamshire, MK14 6GD

**SRI THURKKAI AMMAN TEMPLE**  
**Statement of Financial Activities for the year ended 31 March 2018**

<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Incoming resources</b>			
Donations	81,509	-	81,509
Activities for generating funds	0	-	0
Investment income	0	-	0
Other incoming funds	2,930	-	2,930
	-----	-----	-----
<b>Total incoming resources</b>	84,439	-	84,439
Costs of raising and generating funds	0	-	0
<b>Net incoming resources available</b>	-----	-----	-----
<b>for charitable applications</b>	84,439	-	84,439
	-----	-----	-----
Costs of activities in furtherance of the charity's objectives	39,466	-	39,466
Support costs of activities	0	-	0
Management and administration of the charity	45,594	-	45,594
	-----	-----	-----
<b>Total resources expended</b>	85,060	-	85,060
	-----	-----	-----
<b>Net incoming/(outgoing) resources before revaluations and</b>	3	(621)	-
	(621)	-	(621)
Land and Buildings revaluation	-	-	-
	-----	-----	-----
<b>Net movement in funds</b>	(621)	-	(621)
	-----	-----	-----
<b>Total funds brought forward</b>	37,992	-	37,992
	-----	-----	-----
<b>Total funds carried forward</b>	37,371	-	37,371
	-----	-----	-----

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting by the Charity Commissioners for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said Statement.

**All activities derive from continuing operations**

The notes and schedule to the Statement of Financial Activities on pages 9 to 12 form an integral part of these accounts

**SRI THURKKAI AMMAN TEMPLE**

**Balance Sheet as at 31 March 2018**

	Notes	2018	
		£	£
<b>Fixed assets</b>			
Tangible assets	7		17,126
<b>Current assets</b>			
Debtors	9		0
Cash at bank and in hand		20,745	
		-----	
		20,745	
<b>Creditors: amounts</b>			
Falling due within one year	10	(500)	
		-----	
<b>Net current assets</b>	8		20,245
			-----
<b>Total assets less current liabilities</b>			37,371
<b>Creditors: amounts</b>			
Falling due beyond one year			0
			-----
<b>Net assets</b>			37,371
			-----
<b>Capital and reserves</b>			
Unrestricted revenue reserves			37,371
Restricted revenue reserves			0
			-----
<b>Accumulated funds</b>			37,371
			-----

The Board of Trustees are satisfied that the organisation is not required to have an audit of the organisation by virtue of its level of turnover and by virtue of any requirement under its' constitution or otherwise.

The Board of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requirements of the Charities act 2011 as more fully set out under 'Trustees' responsibilities' in the report of the Trustees.

.....  
**Swarnalatha Janarthanan**  
Trustee



Approved for signature by the Trustee Board on 18<sup>th</sup> January 2018.

## **SRI THURKKAI AMMAN TEMPLE**

### **Notes to the accounts for the year ended 31 March 2018**

#### **1. Accounting Policies**

##### **Accounts Preparation**

The financial statements have been prepared in accordance with the Charities Act 2011 and with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective October 2000, adapted to meet the needs of unincorporated organisations.

The organisation has taken advantage of the exemption in Financial Reporting standard No 1 from the requirement to produce a cash flow statement.

The charity is entirely dependent on continuing donations & offerings as a consequence of the going concern.

The particular accounting policies adopted are set out below.

##### **Accounting convention**

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

##### **Incoming resources**

Incoming resources are accounted for on a receivable basis deferred where appropriate. Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

##### **Investment income**

Bank interest is included in the income and expenditure account on a receivable basis.

##### **Accounting for branches**

United Kingdom

Ministry of Restoration has branches in Nottingham Brixton and Cardiff; these branches have no separate legal identity. Our branches are immaterially small have been consolidated into the accounts on a cash basis.

##### **Recognition of liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

## **SRI THURKKAI AMMAN TEMPLE**

### **Notes to the accounts for the year ended 31 March 2018**

#### **Charitable expenditure**

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Costs of raising and generating funds

The cost of raising and generating funds comprises of the costs of fundraising activities.

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

#### **Allocation of costs within types of resources expended**

The charity's operating costs are allocated between types of resources expended on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

#### **Fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation, excluding Land and buildings which is stated at its re-valued amount.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Equipment and Plant – 10% Reducing balance

#### **Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

## SRI THURKKAI AMMAN TEMPLE

### Notes to the accounts for the year ended 31 March 2018

#### Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes and it is the policy of the board of trustees to carefully the monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy on the allocation of funds to designated funds.

There is no formal policy of transfer between funds. Any proposed transfer between funds would be considered on the particular circumstances.

#### 2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>3. Net incoming resources before transfers</b>	2018
	£
<b>This is stated after crediting:</b>	
Offerings and donations	84,439
<b>and after charging:</b>	
Depreciation or owned fixed assets	0
Independent examiner's fee	500
	-----
<b>4. Cost of independent examiner and other accounting services</b>	
Independent examiner	500
	-----
<b>5. Changes in resources applied for fixed assets</b>	
Net movement in funds from Statement of Financial Activities	37,371
Resources applied on fixed assets for charitable use	0
	-----
Net movement in funds (needed)/available for future activities	37,371
	-----

## SRI THURKKAI AMMAN TEMPLE

Notes to the accounts for the year ended 31 March 2018

2018  
£

### 6. Tangible functional fixed assets

	Land & Buildings £	Motor Vehicle £	Equipment and Plant £	Total £
<b>Cost or valuation</b>				
At 1 April 2017	-	-	3,600	3,600
Additions	-	-	15,000	15,000
Revaluation	-	-	-	-
At 31 March 2018	-	-	18,600	18,600
<b>Depreciation</b>				
At 1 April 2017	-	-	1,238	1,238
Charge for the Year	-	-	1,736	1,736
At 31 March 2018	-	-	2,974	2,974
<b>Net book value</b>				
At 31 March 2018	-	-	15,626	15,626
At 1 March 2017	-	-	2,362	2,362

All assets are used for direct charitable purposes and there are no inalienable or historic assets.

### 7. Analysis of assets and liabilities representing each of the charity's funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
<b>At 31 March 2018</b>				
Current assets	20,745	-	-	20,745
Current liabilities	(500)	-	-	(500)
	20,245	-	-	20,245
<b>At 1 March 2017</b>				
Current assets	35,630	-	-	35,630
Current liabilities	0	-	-	0
	35,630	-	-	35,630

**SRI THURKKAI AMMAN TEMPLE**

Notes to the Accounts for the year ended 31 March 2018

**8. Creditors: amounts falling due within one year**

	2018 £
Bank loans and overdrafts	0
Trade creditors	500
Accrued expenses	0
	-----
	500
	-----

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Incoming Resources</b>			
<b>Donations</b>			
Non government and non public bodies			
Offerings	352	-	352
Donations	81,157	-	81,157
Legacy	-	-	-
	-----	-----	-----
<b>Total donations received</b>	<b>81,509</b>	<b>-</b>	<b>81,509</b>
	-----	-----	-----
<b>Other incoming resources</b>			
Food	1,140	-	1,140
Other income	1,790	-	1,790
	-----	-----	-----
	2,930	-	2,930
	-----	-----	-----
<b>Total incoming resources</b>	<b>84,439</b>	<b>-</b>	<b>84,439</b>
	-----	-----	-----

**SRI THURKKAI AMMAN TEMPLE****Schedule to the Statement of Financial Activities for the year ended 31 March 2018**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Charitable expenditure</b>			
<b>Costs of aims in furtherance of the charities objectives</b>			
Depreciation of assets used for charitable purposes	0	-	0
Poojah Items	6,475	-	6,475
Salaries to Priests	19,338	-	19,338
Groceries	19,852	-	19,852
Travel expenses	276	-	276
	-----	-----	-----
<b>Total costs on furthering charity aim</b>	<b>45,941</b>	<b>-</b>	<b>45,941</b>
	-----	-----	-----
<b>Premises costs</b>			
Rent payable	21,600	-	21,600
Rates and water	729	-	729
Light and heat	3,985	-	3,985
Insurance	1,288	-	1,288
Building maintenance	10,164	-	10,164
	-----	-----	-----
	<b>37,766</b>	<b>-</b>	<b>37,766</b>
<b>General administrative expenses</b>			
Telephone and fax	479	-	479
Printing, postage and stationery	373	-	373
Office and Equipment expenses	0	-	0
Health and safety costs	0	-	0
Bank and credit card charges	0	-	0
Bank interest	0	-	0
Loan Interest	0	-	0
Sundry expenses	0	-	0
	-----	-----	-----
	<b>852</b>	<b>-</b>	<b>852</b>
<b>Legal and professional costs</b>			
Independent examiner fees	500	-	500
Professional Fees	0	-	0
Solicitor's fees	0	-	0
	-----	-----	-----
	<b>500</b>	<b>-</b>	<b>550</b>
	-----	-----	-----
<b>Total spent on administration</b>	<b>39,118</b>	<b>-</b>	<b>39,118</b>
	-----	-----	-----