Company registration number: CE039373

Charity registration number: 1212482

Bristol Durga Puja

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 11 March 2025 to 31 March 2026

Tapash Mukherjee

Tapdat Accountants Limited T/A AIMS
ICAEW Chartered Accountants
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Bristol Durga Puja

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Bristol Durga Puja

Reference and Administrative Details

Trustees	N D Gupta
	P Poddar
	M K Saha
Charity Registration Number	1212482
Company Registration Number	CE039373
	The charity is incorporated in England and Wales.
Registered Office	17 The Spinney Bradley Stoke Bristol BS32 8ES
Independent Examiner	Tapash Mukherjee
Accountants	Tapdat Accountants Limited T/A AIMS ICAEW Chartered Accountants Pentax House South Hill Avenue South Harrow Middlesex HA2 0DU

Bristol Durga Puja

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 31 March 2026.

Objectives and activities

Objects and aims

We promote Hindu art, culture and heritage through community festivals, cultural events, educational programmes and family activities. We provide inclusive opportunities for learning, recreation and social wellbeing, bringing people of all backgrounds together to celebrate diversity, strengthen community cohesion and enrich life accross Bristol, South Gloucestershire and surrounding areas.

Achievements and performance

During the last financial year, we continued to organise various successful cultural community events and festivals which included Saraswati Puja, Poila Baisakh, High Commision Of India Consular Camp, International Yoga Day and Durga Puja,

Financial review

During the last financial year Donations and Grants received amounted to £36,939. Total expenditure on charitable and community activities amounted to £7,429. Total surplus unrestricted funds thus carried forward for future events amounted to £29,510.

Policy on reserves

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It was established that surplus funds held and not commited or in use by the charity should be between 3 and 6 months of charitable expenditure. The unrestricted funds held as at the period end was £29,510 and the Trustees are confident that at this level they will be able to continue with the current activities of the charity, in the event of a significant drop in donations.

Plans for future periods

Aims and key objectives for future periods

The Trustees aim to continue with all their current successful community festivals for the forseeable future.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	N D Gupta (appointed 11 March 2025)
	P Poddar (appointed 11 March 2025)
	M K Saha (appointed 11 March 2025)

Structure, governance and management

Nature of governing document

The charity is a charitable incorporated organisation and was registered with the charities commission on the 11th of March 2025. Further details of the incorporated charity can be found on the Register of Chariries Commission for England and Wales.

Bristol Durga Puja

Trustees' Report

Recruitment and appointment of trustees

All Trustees of the charity have given their time voluntarily for the charity and received no remuneration or benefits from the charity.

Major risks and management of those risks

Risk Management
The Trustees' review the risks to which the charity is exposed on a regular and ongoing basis. These generally include operational risks to our event volunteers, financial risks to the stability of our income, achievement of our overall aims and objectives and meeting the expectations of our supporters and beneficiaries.
The Trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to mitigate risks identified. Where appropriate risks are covered by insurance.

Statement of trustees' responsibilities
The trustees (who are also the directors of Bristol Durga Puja for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Bristol Durga Puja

Trustees' Report

The annual report was approved by the trustees of the charity on 30 August 2026 and signed on its behalf by:

.....
N D Gupta
Trustee

.....
P Poddar
Trustee

.....
M K Saha
Trustee

Bristol Durga Puja

Independent Examiner's Report to the trustees of Bristol Durga Puja ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Bristol Durga Puja as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Tapash Mukherjee ACA
Institute of Chartered Accountants in England and Wales

30 August 2026

Bristol Durga Puja

Statement of Financial Activities for the Period from 11 March 2025 to 31 March 2026
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies	3	36,939	36,939
Total income		36,939	36,939
Expenditure on:			
Charitable activities	4	(7,429)	(7,429)
Total expenditure		(7,429)	(7,429)
Net income		29,510	29,510
Net movement in funds		29,510	29,510
Reconciliation of funds			
Total funds carried forward	10	29,510	29,510

All of the charity's activities derive from continuing operations during the above period.

Bristol Durga Puja

(Registration number: CE039373)
Balance Sheet as at 31 March 2026

	Note	2026 £
Current assets		
Debtors	8	1,868
Cash at bank and in hand	9	27,642
		29,510
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		29,510
Total funds	10	29,510

For the financial period ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 30 August 2026 and signed on their behalf by:

.....
N D Gupta
Trustee

.....
P Poddar
Trustee

.....
M K Saha
Trustee

Bristol Durga Puja

Notes to the Financial Statements for the Period from 11 March 2025 to 31 March 2026

1 Charity status

The address of its registered office is:
17 The Spinney
Bradley Stoke
Bristol
BS32 8ES

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Bristol Durga Puja meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	27,359	27,359
Gift aid reclaimed	1,868	1,868
Grants, including capital grants;		
Grants from other charities	7,712	7,712
Total for period ended 31 March 2026	36,939	36,939

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	5	7,429	7,429

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £7,429 which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	7,429	7,429
Total for period ended 31 March 2026	7,429	7,429

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2026 £
Other debtors	1,868

9 Cash and cash equivalents

	2026 £
Cash at bank	27,642

10 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds			
General	36,939	(7,429)	29,510

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2026 £
Current assets	29,510	29,510