

Maa Shakti Charitable Trust
Performance Report
31 March 2025

IBBZ Accounting Ltd
Chartered Accountant

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Contents

3	Compilation Report
4	Entity Information
5	Approval of Financial Report
6	Statement of Service Performance
7	Statement of Financial Performance
8	Statement of Financial Position
9	Statement of Cash Flows
10	Statement of Accounting Policies
11	Notes to the Performance Report

Compilation Report

Maa Shakti Charitable Trust For the year ended 31 March 2025

Compilation Report to the Directors of Maa Shakti Charitable Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Maa Shakti Charitable Trust for the year ended 31 March 2025.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Directors are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Maa Shakti Charitable Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



Saurav Wadhwa MBus(Tax) PGCert(Law) CA CPA

Principal Accountant

IBBZ Accounting Ltd

301-P Botany Road, Botany Downs,

Auckland, New Zealand

Dated: 18 July 2025

Entity Information

Maa Shakti Charitable Trust For the year ended 31 March 2025

Legal Name of Entity

Maa Shakti Charitable Trust

Entity Type and Legal Basis

Maa Shakti Charitable Trust is a non-profit organisation established by a trust deed dated 03/11/2010 and subject to the Charities Act 2005.

Registration Number

CC46091

Entity's Purpose or Mission

The purposes and objects of the Trust is to facilitate social, cultural and religious activities that enhance quality of life of the people of New Zealand. Maa Shakti Charitable Trust also helps new migrants from overseas in settling in New Zealand and educate people for a drug free and violence free society.

Main Sources of Entity's Cash and Resources

Donation and grant

Main Methods Used by Entity to Raise Funds

Providing of religious services

Physical Address

4/3 Onslow Ave, Papatoetoe, Manukau City, Auckland, New Zealand, 2104

Postal Address

4/3 Onslow Ave, Papatoetoe, Manukau City, Auckland, New Zealand, 2104

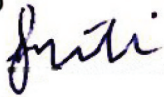
Approval of Financial Report

Maa Shakti Charitable Trust

For the year ended 31 March 2025

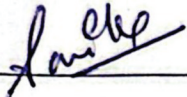
The Directors are pleased to present the approved financial report including the historical financial statements of Maa Shakti Charitable Trust for year ended 31 March 2025.

APPROVED



Sunita Murti

Date: 15/07/2025



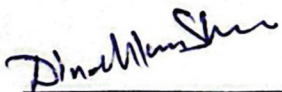
Sarika Gulati

Date: 12-Jul-25



Vijay Gulati

Date: 15/07/2025



Dinesh Kumar Sharma

Date: 12/07/2025

Statement of Service Performance

Maa Shakti Charitable Trust

For the year ended 31 March 2025

Description and Quantification of the Entity's Outputs

The mission of the temple is to promote harmony and social coherence in New Zealand. This temple is one of the first and only temple of Mata Vaishno Devi in New Zealand. Mata Vaishno Devi, also known as Vaishnavi, Trikuta, or Mata Rani, is a manifestation of the Hindu Goddess Mahalakshmi. She is worshipped primarily in the northern part of India, and her shrine is located in the Trikuta Mountains in the Indian union territory of Jammu and Kashmir. The Vaishno Devi Temple is one of the most revered pilgrimage sites in Hinduism, attracting millions of devotees annually.

The temple wants to ensure people of New Zealand live with peace and free from any mental issues. Temple organizes many festivals for the community free of charge. Saturday devotional singing followed by dinner is quite a popular event organized by many on a weekly basis, which is open to everyone.

Statement of Financial Performance

Maa Shakti Charitable Trust For the year ended 31 March 2025

	2025	NOTES	2024
Revenue			
Revenue from providing goods or services	196,014	1	170,699
Interest, dividends and other investment revenue	25	1	101
Total Revenue	196,039		170,800
Expenses			
Volunteer and employee related costs	37,606	2	56,869
Costs related to providing goods or service	161,709	2	126,188
Other expenses	376	2	2,524
Total Expenses	199,691		185,581
Surplus/(Deficit) for the Year	(3,652)		(14,781)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Maa Shakti Charitable Trust

As at 31 March 2025

	31 MAR 2025	NOTES	31 MAR 2024
Assets			
Current Assets			
Bank accounts and cash	2,080	3	2,392
Debtors and prepayments	162	3	3,362
Total Current Assets	2,242		5,753
Non-Current Assets			
Property, Plant and Equipment	38,175	5	38,175
Total Non-Current Assets	38,175		38,175
Total Assets	40,418		43,929
Liabilities			
Current Liabilities			
Creditors and accrued expenses	1,685	4	2,442
Other current liabilities	898	4	-
Total Current Liabilities	2,583		2,442
Total Liabilities	2,583		2,442
Total Assets less Total Liabilities (Net Assets)	37,835		41,487
Accumulated Funds			
Accumulated surpluses or (deficits)	37,835	6	41,487
Total Accumulated Funds	37,835		41,487

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Maa Shakti Charitable Trust For the year ended 31 March 2025

'How the entity has received and used cash'

	2025	2024
Cash Flows from Operating Activities		
Receipts from providing goods or services	113,779	87,204
Interest, dividends and other investment receipts	25	101
Cash receipts from other operating activities	87,090	89,643
GST	15,145	8,975
Payments to suppliers and employees	(216,153)	(205,129)
Cash flows from other operating activities	(339)	-
Total Cash Flows from Operating Activities	(453)	(19,206)
Cash Flows from Investing and Financing Activities		
Cash Flows from Other Investing and Financing Activities	141	(733)
Total Cash Flows from Investing and Financing Activities	141	(733)
Net Increase/ (Decrease) in Cash	(312)	(19,939)
Cash Balances		
Cash and cash equivalents at beginning of period	2,392	22,331
Cash and cash equivalents at end of period	2,080	2,392
Net change in cash for period	(312)	(19,939)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Maa Shakti Charitable Trust

For the year ended 31 March 2025

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Maa Shakti Charitable Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There was no depreciation charged on the Fixed Assets.

Notes to the Performance Report

Maa Shakti Charitable Trust For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Revenue from providing goods or services		
Donation - box	59,464	46,109
Donation- bank	104,179	77,604
Grant	12,174	35,073
Rental income	8,348	8,348
Sponsorship	11,849	3,565
Total Revenue from providing goods or services	196,014	170,699
Interest, dividends and other investment revenue		
Interest income	25	101
Total Interest, dividends and other investment revenue	25	101
	2025	2024
2. Analysis of Expenses		
Volunteer and employee related costs		
Contractor payments	2,213	4,217
National travel and accommodation	3,474	6
Wages and salaries	31,918	52,646
Total Volunteer and employee related costs	37,606	56,869
Costs related to providing goods or services		
ACC levies	117	-
Advertising	1,750	500
Bank charges	227	92
Function Expenses	20,990	26,782
Insurance	492	-
Light and power	5,956	7,118
Office expenses	5,276	8,721
Rental and lease payments	69,239	55,459
Repairs and maintenance	1,606	1,925
Telephone and tolls	1,291	1,095
Temple Purchases- Food etc	50,631	22,081
Vehicle expenses	1,725	879
Waste disposal	2,409	1,535
Total Costs related to providing goods or services	161,709	126,188
Other expenses		
Interest and finance charges	37	2,524
Other non-deductible expenses	339	-
Total Other expenses	376	2,524

	2025	2024
3. Analysis of Assets		
Bank accounts and cash		
Bank account	2,037	259
Oncall account	44	2,133
Total Bank accounts and cash	2,080	2,392
Debtors and prepayments		
Goods and services tax	162	3,362
Total Debtors and prepayments	162	3,362
	2025	2024
4. Analysis of Liabilities		
Creditors and accrued expenses		
PAYE	1,685	2,442
Total Creditors and accrued expenses	1,685	2,442
Other current liabilities		
Trustee advance accounts	898	-
Total Other current liabilities	898	-
	2025	2024
5. Property, Plant and Equipment		
Furniture and Fittings		
Furniture and fittings owned	16,863	16,863
Total Furniture and Fittings	16,863	16,863
Plant and Equipment		
Plant and machinery owned	9,635	9,635
Total Plant and Equipment	9,635	9,635
Building Fit-Out		
Building Fit-Out	11,678	11,678
Total Building Fit-Out	11,678	11,678
Total Property, Plant and Equipment	38,175	38,175
	2025	2024
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	41,487	56,268
Accumulated surpluses or (deficits)	(3,652)	(14,781)
Total Accumulated Funds	37,835	41,487
Total Accumulated Funds	37,835	41,487

	2025	2024
7. Breakdown of Grants		
Akarana	-	5,822
BlueSky Trust	-	-
Foundation North	-	-
Four Winds Foundation	12,174	6,000
Grassroots	-	23,251
Lion Foundation	-	-
Pub Charity	-	-
Trillian	-	-
Total Breakdown of Grants	12,174	35,073
	2025	2024

8. Related Parties

Trustee advance accounts	(898)	-
Total Related Parties	(898)	-

9. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.