

DIVINE ONKAR MISSION

England & Wales · Charity number 1074527

Details

Other names DOM

Status Registered

Legal form Charitable company

Company number [03566158](#)

Registered 1999-03-04

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

Contact

Address Divine Onkar Mission
Drayton Street
Wolverhampton
WV2 4EA

Phone 01902453453

Email info@divineonkar.org

Website www.divineonkarmission.org.uk

Activities

Objects: TO PROVIDE FOR THE RELIEF OF POVERTY, SICKNESS AND DISTRESS AND THE ENHANCEMENT OF THE LIFE OF PEOPLE OF ALL AGES WITHIN THE UNITED KINGDOM AND ELSEWHERE WITH PARTICULAR REFERENCE TO INDIA

Activities: To provide medical, educational and agricultural development/relief as well as water and food for those that are within poverty particularly those resident in India.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- India
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£454,702	£259,643	-	-
2024-05-31	£365,213	£308,359	-	-
2023-05-31	£422,377	£319,694	-	-
2022-05-31	£429,124	£272,687	-	-
2021-05-31	£295,643	£209,192	-	-

Trustees

Name	Role	Appointed
TERSAM LAL	Chair	1992-08-12
CHARANJIT SINGH		1992-08-12
KULWANT SINGH MANAK		
MANOHAR SINGH		1992-08-12
Ramesh Kumar Pallen		2025-06-18

DIVINE ONKAR MISSION

England & Wales - Charity number 1074527

Accounts

Company registration number: 03566158
Charity registration number: 1074527

**DIVINE ONKAR MISSION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Divine Onkar Mission Contents

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Divine Onkar Mission
Company No. 03566158
Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

The objective of the charity is to provide the relief of poverty, sickness, distress and the advancement of education of persons in need thereof by reason of their age, poverty, health or infirmity and in particular, of person's resident in India. To provide community services in the form of free counselling/legal advice. Provision of clothing and bedding to refugees and asylum seekers at very low cost.

We aim to provide the best possible relief within the funds that are raised. We do not have any form of permanent funding from any source, only the hard work undertaken by the volunteers of this organisation. Donations are used to fund the activities of organization with the income from the shop (selling second hand goods) covering the operating costs. We have secured 12 rental properties the income from which helps fund DOM projects, as bank interests are not giving us the same return. We plan to continue to expand on these investments so we can sustain funding for our projects.

As with many organisations, over the last few years, we are suffering from the downturn in the economy caused by the pandemic and economic downturn.

Significant Activities

UK

During the past year, we sadly lost Kumlaish Kumari, who had been a dedicated member of our board since 1998. Kumlaish played a vital role in advancing our mission, offering invaluable guidance and unwavering commitment to our cause. We extend our deepest gratitude for her service and honour her memory by continuing the work to which they were so devoted. Following her passing, the board has undertaken a review of governance arrangements, ensuring continuity and stability in leadership. We will be appointing a suitable replacement in due course.

India

Our projects in India have continued to provide the free food/langar daily. Local businesses and professionals have contributed to sponsoring the daily food. To date we provided continuous daily free food/ langar's since March 2019. Daily waged, plastic pickers, labourers, elderly, disabled, beggars, and destitute women, all access this service. They are treated with dignity and respect; no questions are asked. Periodically, they are given donated second-hand clothing.

Activities in the U.K Community

Collection Boxes

The revenue from this stream is decreasing most likely causes are the reduction of cash payments and the economic downturn.

Counselling Service

Divine Onkar Mission set up a Counselling service in 2007. This service has been co-ordinated by Kumlaish Kumari until and will be continued by Zoe Brothwood (qualified to do). This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service has continued both online and for face-to-face sessions. We work with individuals, couples, and families.

Activities in India

The charity provides free general medical treatment at the Onkar Hospital in Ramgarh, Jharkhand State, India and has provided free treatment to many hundreds of patients throughout the year. We support three residential schools in the states of Jharkhand and Orissa. Over 1200 children are benefiting from the education we provide many of which are orphans, due to reputation and record of success, the numbers of children in our care continues to increase.

We have initiated a new project North India (Punjab) Old age home (DOM Vird Ashram, this is now complete. This project provides care and shelter for the elderly. We have used the shelter started in Jharkhand as a template and adjust as necessary to the local needs. The school in the remote village of Urguttu area near Ramgarh, being run by two former DOM students continues to be a success. The residential old people's home set up in Jharkhand 2018 continues to be a worthwhile cause.

1100+ water wellshave been built since 1999. We provide medical support for Leprosy colonies in Jharkhand. Our ITC training Centre in Orissa, provides trade skills training for older students. We continue with training partners (LNT construction) in Orissa and Jharkhand who have agreed to take on trainees in mechanical, electrical and construction after they complete their 16+ exams. These students get free accommodation and training for a three-month period before they are given full-time paid careers in their chosen field.

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**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Significant Activities - continued

We also have a partner that has taken on students to give them training in the Catering and Management industry with assurance of fulltime paid careers.

We have not been able to send funds to support the Jharkhand projects as their FCRA certificate has expired and is in the process of renewal. Once renewed, we will resume necessary funding.

Progress and projects in India have been monitored by yearly visit from Charanjit Singh (Trustee),

Public Benefit

Public benefit

The section of this report above entitled 'Objectives and activities' sets out the the objects and aims of the charity. The Achievements and performance below discusses on how public benefit was achieved during the period.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Activities in the U.K Community

Collection Boxes

The revenue from this stream is decreasing most likely causes are the reduction of cash payments and the economic downturn.

Counselling Service

Divine Onkar Mission set up a Counselling service in 2007. This service has been co-ordinated by Kumlaish Kumari until and will be continued by Zoe Brothwood (qualified to do do). This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service has continued both online and for face-to-face sessions. We work with individuals, couples, and families

**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Reference and Administrative Details

Trustees

Mr Tersam Lal
Mr Charanjit Singh
Mr Manohar Singh
Mrs Kumlaish Kumari (resigned 27/12/2024)
Mr Kulwant Manak

Charity Number

1074527

Company Number

03566158

Principal Address

Dratyon Street
Wolverhampton
West Midlands
WV2 4EA

Accountants

Mahmood Ahed & Co
Chartered Certified Accountants
784 Alum Rock Road
Ward End
Birmingham
West Midlands
B8 2TE

Divine Onkar Mission charity is registered at the above address with the Charity Commissioners (Reg. No. 1074527) and administered by a management committee comprising: Trustees only

**Divine Onkar Mission
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Divine Onkar Mission 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement 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 the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Manohar Singh

Trustee
23/03/2026

Independent Auditor's Report to the Members of Divine Onkar Mission

Opinion

We have audited the financial statements of Divine Onkar Mission (the "charity") for the year ended 31 May 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report (continued) to the Members of Divine Onkar Mission

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—4, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

"This is the first year in which the charity's accounts have been subject to statutory audit under the Charities Act 2011."

The financial statements of the charity for the year ended 31 May 2024 were not audited and accordingly we do not express an audit opinion on the comparative figures presented in these financial statements.

**Independent Auditor's Report (continued)
to the Members of
Divine Onkar Mission**

Use Of Our Report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mahmood Ahed & Co

23/03/2026

Mahmood Ahed & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Divine Onkar Mission
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	235,059	204,428
Other trading activities	5	70,431	67,391
Investments	6	149,212	93,394
		<u>454,702</u>	<u>365,213</u>
EXPENDITURE ON:			
Raising funds	8	(259,643)	(308,359)
Charitable activities:	8		
		<u>195,059</u>	<u>56,854</u>
NET INCOME			
		<u>195,059</u>	<u>56,854</u>
NET MOVEMENT IN FUNDS			
		195,059	56,854
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>3,108,646</u>	<u>3,051,792</u>
TOTAL FUNDS CARRIED FORWARD	18	<u><u>3,303,705</u></u>	<u><u>3,108,646</u></u>

The notes on pages 11 to 18 form part of these financial statements.

**Divine Onkar Mission
Balance Sheet
As At 31 May 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	13	316,679	321,727
Investments	15	1,791,768	1,791,768
		<u>2,108,447</u>	<u>2,113,495</u>
CURRENT ASSETS			
Debtors	16	2,036	1,818
Cash at bank and in hand		1,206,721	998,394
		<u>1,208,757</u>	<u>1,000,212</u>
Creditors: Amounts Falling Due Within One Year	17	(13,499)	(5,061)
		<u>1,195,258</u>	<u>995,151</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>3,303,705</u>	<u>3,108,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,303,705</u>	<u>3,108,646</u>
NET ASSETS			
		<u>3,303,705</u>	<u>3,108,646</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		3,303,705	3,108,646
TOTAL FUNDS	18	<u>3,303,705</u>	<u>3,108,646</u>

For the year ending 31 May 2025 the charitable company was entitled to exemption from audit under section 479a of the Companies Act 2006 relating to subsidiary companies, although an audit has been carried out under section 144 of the Charities Act 2011.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Manohar Singh

Trustee
23/03/2026

The notes on pages 11 to 18 form part of these financial statements.

Divine Onkar Mission
Statement of Cash Flows
For The Year Ended 31 May 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	59,115	(27,676)
Net cash generated from/(used in) operating activities		59,115	(27,676)
Cash flows from investing activities			
Interest received		42,150	1,461
Rents received from investment properties		107,062	91,933
Net cash generated from investing activities		149,212	93,394
Increase in cash and cash equivalents		208,327	65,718
Cash and cash equivalents at beginning of year	2	998,394	-
Cash and cash equivalents at end of year	2	1,206,721	65,718

Divine Onkar Mission
Notes to the Statement of Cash Flows
For The Year Ended 31 May 2025

1. Reconciliation of income to cash generated from/(used in) operations

	2025	2024
	£	£
Net income	195,059	56,854
<i>Adjustments for:</i>		
Interest income	(42,150)	(1,461)
Income from investments	(107,062)	(91,933)
Depreciation of tangible assets	4,570	5,621
Loss on disposal of tangible assets	478	-
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	525	(1,818)
Increase in trade and other creditors	7,695	5,061
Net cash generated from/(used in) operations	59,115	(27,676)

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	1,206,721	998,394

3. Analysis of changes in net funds

	As at 1 June 2024	Cash flows	As at 31 May 2025
	£	£	£
Cash at bank and in hand	998,394	208,327	1,206,721

Divine Onkar Mission
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. General Information

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

1. Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A. The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

"This is the first year in which the charity's accounts have been subject to statutory audit under the Charities Act 2011."

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the Charity's ability to continue as a going concern.

As explained in the Trustees Report Trustees' are satisfied that the charity will be able to continue its activities as normal for the next twelve months from balance sheet date. Also there should be no impact on charities reserve policy

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

3.3. Incoming Resources

Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

3.4. Resources Expended

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there it is probable that the settlement will be required and the amount of the obligation can be measured reliably

3.5. Tangible Fixed Assets and Depreciation

Depreciation

Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

No depreciation is provided on freehold useful life:

Freehold	1/2% on cost
Plant & Machinery	15% reducing ballance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing ballance

3.6. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

3.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	211,271	167,437
Gift aid	23,788	36,991
	235,059	204,428

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Sale of donated and bought in goods	70,431	67,391
	70,431	67,391

6. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	42,150	1,461
Rents received from investment properties	107,062	91,933
	149,212	93,394

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	4,570	5,621
Gain/Loss on disposal of tangible fixed assets	478	-
	4,570	5,621

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	2025
	£	£	Total £
Raising funds	209,788	49,855	259,643
	£	£	2024
	£	£	Total £
Raising funds	258,044	50,315	308,359

9. Support Costs

	2025
	Raising funds £
Premises expenses	19,743
General administration	25,064
Depreciation	5,048
	49,855
	2024
	Raising funds £
Premises expenses	29,297
General administration	15,397
Depreciation	5,621
	50,315

10. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	5,280	-

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	123,788	99,424

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 12 (2024: 12)

13. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
As at 1 June 2024	339,915	34,011	30,720	404,646
Disposals	-	-	(11,320)	(11,320)
As at 31 May 2025	339,915	34,011	19,400	393,326
Depreciation				
As at 1 June 2024	31,250	31,249	20,420	82,919
Provided during the period	1,700	414	2,456	4,570
Disposals	-	-	(10,842)	(10,842)
As at 31 May 2025	32,950	31,663	12,034	76,647
Net Book Value				
As at 31 May 2025	306,965	2,348	7,366	316,679
As at 1 June 2024	308,665	2,762	10,300	321,727

14. Investment Property

If investment properties had been accounted for under historical cost accounting rules, the amounts would be: 1,791,768

	2025	2024
	£	£
Cost	1,791,768	1,791,768

15. Investments

	Other £
Cost or Valuation	
As at 1 June 2024	1,791,768
As at 31 May 2025	1,791,768
Provision	
As at 1 June 2024	-
As at 31 May 2025	-

...CONTINUED

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

Net Book Value

As at 31 May 2025	1,791,768
As at 1 June 2024	1,791,768

Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

16. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,036	1,818

17. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	13,499	5,061

18. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,108,646	454,702	(259,643)	3,303,705
Total funds	3,108,646	454,702	(259,643)	3,303,705
	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,051,792	365,213	(308,359)	3,108,646
Total funds	3,051,792	365,213	(308,359)	3,108,646

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Divine Onkar Mission
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

22. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

DIVINE ONKAR MISSION

England & Wales - Charity number 1074527

Accounts

DIVINE ONKAR MISSION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024

Charity Commission Reference No: 1074527
Company Registered No: 3566158

DIVINE ONKAR MISSION

**DRAYTON STREET
Wolverhampton WV2 4EA**

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DIVINE ONKAR MISSION

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

REGISTERED OFFICE

Drayton Street
Wolverhampton
WV2 4EA

BANKERS

Barclays Bank Plc
Bank House
1A Chapel Ash
Wolverhampton
WV3 0TL

HSBC Bank Plc
9 Queen Square
Wolverhampton
WV1 1TE

Punjab National Bank
502-504 Dudley Road
Wolverhampton
WV2 3AA

Co-Operative Bank Plc
PO Box 250,
Skelmerdale
WN8 6WT

**Independent Examiner's Report to the Trustees of
Divine Onkar Mission**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2024 which are set out on pages 5 to 12

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

28 October 2024

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024**

Income	2024	2023
Income and endowments from	Unrestricted	Unrestricted
	funds	funds
	£	£
<i>Donations and legacies</i>		
Donations received	167,437	233,443
HMRC Gift Aid receipt	36,991	17,293
<i>Income from charitable activities</i>		
Shop sale	67,391	79,564
<i>Investment income</i>		
Bank deposit Interest receivable	1,461	347
Rent receivable	91,933	91,730
	-----	-----
Total	365,213	422,377
	=====	=====
Expenditure		
<i>Expenditure on charitable activities</i>		
Amount sent to partner organisations in India for operational programmes	145,000	206,000
Other Donations	13,620	5,000
<i>Governance and support cost</i>		
Employees cost	99,424	73,625
Rates and water	5,058	4,609
Insurance	6,572	4,650
Heat and light	4,398	7,215
Telephone	1,246	879
Print, post and stationery	707	94
Computer and website cost	231	43
Repairs and renewals	19,092	4,347
Motor and travelling expenses	5,195	7,653
Fund Raising cost	233	216
Sundry expenses	1,031	740
Bank charges	211	280
Accountancy fees	720	700
Depreciation: motor vehicles	3,434	1,370
Depreciation: fixtures and fittings	487	573
Depreciation: Freehold property	1,700	1,700
	-----	-----
Total	308,359	319,694
	=====	=====

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024 (Continued)**

	2024	2023
Net Incoming Resources for the year	56,854	102,683
	-----	-----
NET MOVEMENT IN FUNDS	56,854	102,683
 RECONCILIATION OF FUNDS		
Funds balance brought forward	3,051,792	2,949,109
	-----	-----
Fund balance carried forward	<u>3,108,646</u>	<u>3,051,792</u>

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	2024 £	2023 £
INCOME			
Donations	2	204,427	250,736
Charitable activities		67,392	79,564
Interest and investment income	3	93,394	92,077
		-----	-----
Gross Income		365,213	422,377
		=====	=====
EXPENDITURE			
Expenditure on charitable activities		158,620	211,000
Governance and support cost		149,739	108,694
		-----	-----
Total expenditure		308,359	319,694
		=====	=====
Net Income for the year		56,854	102,683
Funds balance brought forward		3051,792	2,949,109
		-----	-----
Funds balance carried forward		3,108,646	3,051,792
		=====	=====

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 9 to 12 form an integral part of these accounts.

**BALANCE SHEET
AS AT 31 MAY 2024**

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	5		321,727		327,348
Investments	6		1,791,768		1,791,768
			-----		-----
			2,113,495		2,119,116
CURRENT ASSETS					
Fixed term deposits		280,000		280,000	
Other debtors		1,818		1,293	
Cash at bank and in hand		718,394		657,751	
		-----		-----	
		1,000,202		939,044	
CREDITORS: Amounts falling due within one year	7	5,061		6,368	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			995,151		932,676
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			3,108,646		3,051,792
			=====		=====
FUNDS					
General funds	8		3,108,646		3,051,792
			-----		-----
			3,108,646		3,051,792
			=====		=====

For the year ended 31 May 2024 the company was entitled to exemption from audit 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 for 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 directors on 28 October 2024 and signed on their behalf by:

.....
Charanjit Singh
DIRECTOR/TRUSTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024**

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.6 Depreciation

Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold building	1/2% on cost
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided on freehold land

1.7 Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in ‘net gains / (losses) on investments’ in the SoFA.

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2024	2023
	£	£
2. DONATIONS AND GIFTS		
Donations received	152,356	216,072
Collection boxes receipts	15,080	17,371
HMRC Gift Aid receipt	36,991	17,293
	-----	-----
	<u>204,427</u>	<u>250,736</u>
3 INVESTMENT INCOME		
Interest receivable	1,461	347
Rent receivable	91,933	91,730
	-----	-----
4. MANAGEMENT AND ADMINISTRATION		
Emoluments of employees	37,689	37,271
Accountants remuneration	720	700
	-----	-----

The average monthly number of employees and full time equivalent (FTE) during the year was 3 (2023-3)

The trustees neither received nor waived any emoluments during the year (2023- nil)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024**

5. TANGIBLE FIXED ASSETS

	Freehold property	Motor vehicle	Fixtures & fittings	Total
	£	£	£	£
Cost				
As at 31/5/23	339,915	30,720	34,011	404,646
	-----	-----	-----	-----
As at 31/5/24	339,915	30,720	34,011	404,646
	=====	=====	=====	=====
Depreciation				
As at 31/5/23	29,550	16,986	30,762	77,298
Charge for year	1,700	3,434	487	5,621
	-----	-----	-----	-----
As at 31/5/24	31,250	20,420	31,249	82,919
	=====	=====	=====	=====
Net book value				
At 31/05/24	308,665	10,300	2,762	321,727
	=====	=====	=====	=====
At 31/5/23	310,365	13,734	3,249	327,348
	=====	=====	=====	=====
			2024	2023
			£	£

6. FIXED ASSETS INVESTMENTS (Note 1.7)

Investment properties @01/06/23	1,791,768	1,791,768
	-----	-----
Investment properties @ 31/5/24	1,791,768	1,791,768
	=====	=====

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date. The 2024 valuation was made by the directors/trustees on an fair value basis and it was considered that the difference was not material from historical cost

7. CREDITORS: Amounts falling due within one year

Other creditors	5,061	6,368
	-----	-----
	5,061	6,368
	=====	=====

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2024**

8. FUNDS

	Unrestricted funds	Unrestricted funds
Opening	3,051,792	2,949,109
Incoming resources	365,213	422,377
Outgoing resources	(308,359)	(319,694)
	3,108,646	3,051,792
	3,108,646	3,051,792
Represented by		
Tangible fixed assets	2,113,495	2,119,116
Net current assets	995,151	932,676
	3,108,646	3,051,792
	3,108,646	3,051,792

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

9. PARTNER ORGANISATIONS AND OPERATIONAL PROGRAMMES

The Charity operates several charitable operational programmes through partner organisations in India and the grants were remitted to The Onkar Hospital in Ramgargh, Jharkhand State, the Leprosy project in Delhi and similar project in the State of Orrisa. The charity now also provide financial support for the operational programmes for school and college for the benefit of children in the local community. The Charity also support orphanages and old aged homes in India.

10. GOING CONCERN

As explained in the Trustees Report Trustees' are satisfied that the charity will be able to continue its activities as normal for the next twelve months from balance sheet date. Also there should be no impact on charities reserve policy.

DIVINE ONKAR MISSION

England & Wales - Charity number 1074527

Accounts

DIVINE ONKAR MISSION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

Charity Commission Reference No: 1074527
Company Registered No: 3566158

DIVINE ONKAR MISSION

**DRAYTON STREET
Wolverhampton WV2 4EA**

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DIVINE ONKAR MISSION

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

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Barclays Bank Plc
Bank House
1A Chapel Ash
Wolverhampton
WV3 0TL

HSBC Bank Plc
9 Queen Square
Wolverhampton
WV1 1TE

Punjab National Bank
502-504 Dudley Road
Wolverhampton
WV2 3AA

Annual Report for the year to 31st May 2023

Divine Onkar Mission charity is registered at the above address with the Charity Commissioners (Reg. No. 1074527) and administered by a management committee comprising:

Chair	-	Mr. Tersam Lal
Director/Trustee	-	Mr. Charanjit Singh
Director/Trustee	-	Mrs. Kumlaish Kumari
Director/Trustee	-	Mr. Kulwant Singh Manak
Director/Trustee	-	Mr. Manohar Singh

The objective of the charity is to provide the relief of poverty, sickness, distress, and the advancement of education of persons in need thereof by reason of their age, poverty, health or infirmity and in particular, of person's resident in India. To provide community services in the form of free yoga/meditation classes. Provision of clothing and bedding to refugees and asylum seekers at very low cost.

We aim to provide the best possible relief within the funds that are raised. We do not have any form of permanent funding from any source, only the hard work undertaken by the volunteers of this organisation. Donations are used to fund the activities of organization with the income from the shop (selling second hand goods) covering the operating costs. We have secured 12 rental properties the income from which helps fund DOM projects, as bank interests are not giving us the same return. We plan to continue to expand on these investments so we can sustain funding for our projects.

COVID19 ongoing Impact

UK

As with many organisations, over the last few years, we have been recovering from the downturn in the economy caused by the pandemic. We have yet to achieve the level of revenue increase prior to the Covid pandemic.

India

Our projects in India have continued to provide the free food/langar daily. Local businesses and professionals have contributed to sponsoring the daily food. To date we provided continuous daily free/food langar's since March 2019. Daily waged, plastic pickers, labourers, elderly, disabled, beggars, and destitute women, all access this service. They are treated with dignity and respect; no questions are asked. Periodically, they are given donated second-hand clothing.

Activities in the U.K Community

Collection Boxes

We are steadily rebuilding the revenue from this stream and have achieved pre-pandemic levels.

Counselling Service

Divine Onkar Mission set up a Counselling and Hypnotherapy Service in 2007. This service has been co-ordinated by Kumlaish Kumari. This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service has continued both online and for face-to-face sessions. We work with individuals, couples, and families.

Supporting the Ukraine War crisis

We have made regular donations of essential goods and toiletries to the local Ukraine charity.

Activities in India

The charity provides free general medical treatment at the Onkar Hospital in Ramgarh, Jharkhand State, India and has provided free treatment to many hundreds of patients throughout the year. We support three residential schools in the states of Jharkhand and Orissa. Over 1200 children are benefiting from the education we provide many of which are orphans, due to reputation and record of success, the numbers of children in our care continues to increase.

We have initiated a new project North India (Punjab), which is still under construction. This project will provide care and shelter for the elderly. We will use the shelter started in Jharkhand as a template and adjust as necessary to the local needs.

The school in the remote village of Urguttu area near Ramgarh, which is being run by two former DOM students continues to be a success. The school was impacted by very strong winds and lost its roof. This is now under construction.

The residential old people's home set up in Jharkhand 2018 continues to be a worthwhile cause.

1080 water wells (a further 3 in progress) have been built since 1999. We provide medical support for Leprosy colonies in Jharkhand. Our ITC training Centre in Orissa, provides trade skills training for older students.

We continue with training partners (LNT construction) in Orissa and Jharkhand who have agreed to take on trainees in mechanical, electrical and construction after they complete their 16+ exams. These students get free accommodation and training for a three-month period before they are given full-time paid careers in their chosen field. We also have a partner that has taken on students to give them training in the Catering and Management industry with assurance of full-time paid careers.

Progress and projects in India has been monitored by yearly visits from founder Mr Tersam Lal, Charanjit Singh (Trustee), Kumlaish Kumari (Trustee), Ramesh Kumar, (volunteer) and (volunteer) Guddi Kaur over the last 12 months. We have plans in progress to visit projects by trustees and volunteers later in 2022 early 2023.

Kumlaish Kumari

For and on behalf of the Management Committee

**Independent Examiner's Report to the Trustees of
Divine Onkar Mission**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2023 which are set out on pages 5 to 12

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

24 October 2023

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023**

Income	2023	2022
Income and endowments from	Unrestricted	Unrestricted
	funds	funds
	£	£
<i>Donations and legacies</i>		
Donations received	233,443	229,472
HMRC Gift Aid receipt	17,293	31,656
<i>Income from charitable activities</i>		
Shop sale	79,564	77,733
<i>Investment income</i>		
Bank deposit Interest receivable	347	338
Rent receivable	91,730	89,925
Total	422,377	429,124
Expenditure		
<i>Expenditure on charitable activities</i>		
Amount sent to partner organisations in India for operational programmes	206,000	165,000
Other Donations	5,000	
<i>Governance and support cost</i>		
Employees cost	73,625	78,721
Rates and water	4,609	5,972
Insurance	4,650	4,445
Heat and light	7,215	3,054
Telephone	879	1,282
Print, post and stationery	94	47
Computer and website cost	43	159
Repairs and renewals	4,347	2,053
Motor and travelling expenses	7,653	6,132
Fund Raising cost	216	216
Sundry expenses	740	261
Bank charges	280	-
Legal and professional fee	-	736
Accountancy fees	700	700
Depreciation: motor vehicles	1,370	1,535
Depreciation: fixtures and fittings	573	674
Depreciation: Freehold property	1,700	1,700
Total	319,694	272,687

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022 (Continued)**

	2023	2022
Net Incoming Resources for the year	102,683	156,437
NET MOVEMENT IN FUNDS	<u>102,683</u>	<u>156,437</u>
 RECONCILIATION OF FUNDS		
Funds balance brought forward	2,949,109	2,792,672
Fund balance carried forward	<u><u>3,051,792</u></u>	<u><u>2,949,109</u></u>

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	2023 £	2022 £
INCOME			
Donations	2	250,736	261,128
Charitable activities		79,564	77,733
Interest and investment income	3	92,077	90,263
		-----	-----
Gross Income		422,377	429,124
		=====	=====
EXPENDITURE			
Expenditure on charitable activities		211,000	165,000
Governance and support cost		108,694	107,687
		-----	-----
Total expenditure		319,694	272,687
		=====	=====
Net Income for the year		102,683	156,437
Funds balance brought forward		2,949,109	2,792,672
		-----	-----
Funds balance carried forward		3,051,792	2,949,109
		=====	=====

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 9 to 12 form an integral part of these accounts.

**BALANCE SHEET
AS AT 31 MAY 2023**

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	5		327,348		320,491
Investments	6		1,791,768		1,791,768
			-----		-----
			2,119,116		2,112,259
CURRENT ASSETS					
Fixed term deposits		280,000		200,000	
Prepayments		1,293		-	
Cash at bank and in hand		657,751		642,969	
		-----		-----	
		939,044		842,969	
CREDITORS: Amounts falling due within one year	7	6,368		6,119	
		-----		-----	
TOTAL ASSETS LESS CURRENT LIABILITIES			932,676		836,850
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			3,051,792		2,949,109
			=====		=====
FUNDS					
General funds	8		3,051,792		2,949,109
			-----		-----
			3,051,792		2,949,109
			=====		=====

For the year ended 31 May 2023 the company was entitled to exemption from audit 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 for 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 directors on 24 October 2023 and signed on their behalf by:

.....
Charanjit Singh
DIRECTOR/TRUSTEE

The notes on pages 9 to 12 form an integral part of these accounts.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.6 Depreciation

Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold building	1/2% on cost
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided on freehold land

1.7 Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2023	2022
	£	£
2. DONATIONS AND GIFTS		
Donations received	216,072	211,562
Collection boxes receipts	17,371	17,910
HMRC Gift Aid receipt	17,293	31,656
	<u>250,736</u>	<u>261,128</u>
3 INVESTMENT INCOME		
Interest receivable	347	338
Rent receivable	<u>91,730</u>	<u>89,925</u>
4. MANAGEMENT AND ADMINISTRATION		
Emoluments of employees	37,271	41,981
Accountants remuneration	<u>700</u>	<u>700</u>

The average monthly number of employees and full time equivalent (FTE) during the year was 3 (2022-3)

The trustees neither received nor waived any emoluments during the year (2022- nil)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

5. TANGIBLE FIXED ASSETS

	Freehold property	Motor vehicle	Fixtures & fittings	Total
	£	£	£	£
Cost				
As at 31/5/22	339,915	20,220	34,011	394,146
	-	10,500	-	10,500
	-----	-----	-----	-----
As at 31/5/23	<u>339,915</u>	<u>30,720</u>	<u>34,011</u>	<u>404,646</u>
	-----	-----	-----	-----
Depreciation				
As at 31/5/22	27,850	15,616	30,189	73,655
Charge for year	1,700	1,370	573	3,643
	-----	-----	-----	-----
As at 31/5/23	<u>29,550</u>	<u>16,986</u>	<u>30,762</u>	<u>77,298</u>
	-----	-----	-----	-----
Net book value				
At 31/05/23	<u>310,365</u>	<u>13,734</u>	<u>3,249</u>	<u>327,348</u>
	-----	-----	-----	-----
At 31/5/22	<u>312,065</u>	<u>4,604</u>	<u>3,822</u>	<u>320,491</u>
	-----	-----	-----	-----

	2023 £	2022 £
6. FIXED ASSETS INVESTMENTS (Note 1.7)		
Investment properties @01/06/22	1,791,768	1,791,768
	-----	-----
Investment properties @ 31/5/23	<u>1,791,768</u>	<u>1,791,768</u>
	-----	-----

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date. The 2022 valuation was made by the directors/trustees on an fair value basis and it was considered that the difference was not material from historical cost

7. CREDITORS: Amounts falling due within one year

Other creditors	6,368	6,119
	-----	-----
	<u>6,368</u>	<u>6,119</u>
	-----	-----

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

8. FUNDS

	Unrestricted funds	Unrestricted funds
Opening	2,949,109	2,792,672
Incoming resources	422,377	429,124
Outgoing resources	(319,694)	(272,687)
	-----	-----
	3,051,792	2,949,109
	=====	=====
Represented by		
Tangible fixed assets	2,119,116	2,112,259
Net current assets	932,676	836,850
	-----	-----
	,3051,792	2,949,109
	=====	=====

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

9. PARTNER ORGANISATIONS AND OPERATIONAL PROGRAMMES

The Charity operates several charitable operational programmes through partner organisations in India and the grants were remitted to The Onkar Hospital in Ramgargh, Jharkhand State, the Leprosy project in Delhi and similar project in the State of Orrisa. The charity now also provide financial support for the operational programmes for school and college for the benefit of children in the local community. The Charity also support orphanages and old aged homes in India.

10. GOING CONCERN

As explained in the Trustees Report Trustees' are satisfied that the charity will be able to continue its activities as normal for the next twelve months from balance sheet date. Also there should be no impact on charities reserve policy.

DIVINE ONKAR MISSION

England & Wales - Charity number 1074527

Accounts

DIVINE ONKAR MISSION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

Charity Commission Reference No: 1074527
Company Registered No: 3566158

DIVINE ONKAR MISSION

**DRAYTON STREET
Wolverhampton WV2 4EA**

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DIVINE ONKAR MISSION

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

REGISTERED OFFICE

Drayton Street
Wolverhampton
WV2 4EA

BANKERS

Barclays Bank Plc
Bank House
1A Chapel Ash
Wolverhampton
WV3 0TL

HSBC Bank Plc
9 Queen Square
Wolverhampton
WV1 1TE

Punjab National Bank
502-504 Dudley Road
Wolverhampton
WV2 3AA

Annual Report for the year to 31st May 2022

Divine Onkar Mission charity is registered at the above address with the Charity Commissioners (Reg. No. 1074527) and administered by a management committee comprising:

Chair	-	Mr. Tersam Lal
Director/Trustee	-	Mr. Charanjit Singh
Director/Trustee	-	Mrs. Kumlaish Kumari
Director/Trustee	-	Mr. Kulwant Singh Manak
Director/Trustee	-	Mr. Manohar Singh

The objective of the charity is to provide the relief of poverty, sickness, distress and the advancement of education of persons in need thereof by reason of their age, poverty, health or infirmity and in particular, of person's resident in India. To provide community services in the form of free yoga/meditation classes. Provision of clothing and bedding to refugees and asylum seekers at very low cost.

We aim to provide the best possible relief within the funds that are raised. We do not have any form of permanent funding from any source, only the hard work undertaken by the volunteers of this organisation. Donations are used to fund the activities of organization with the income from the shop (selling second hand goods) covering the operating costs. We have secured 12 rental properties the income from which helps fund DOM projects, as bank interests are not giving us the same return. We plan to continue to expand on these investments so we can sustain funding for our projects.

COVID19 Impact

UK

During the year as we were coming out of pandemic, the Charity managed to raise more donations and managed to continue its activities as near normal .and Trustee's are satisfied that the Charity will continue to provide its activities for more than twelve months after the Balance Sheet date.

India

India appears to have had a quicker recovery from the pandemic however, this has driven us to focus more on free daily langar's (free food) as the cost of living impact on the poor has been significant.

Activities in the U.K Community

Collection Boxes

We are steadily rebuilding the revenue from this stream since lockdown but nowhere near pre-lockdown volumes.

Counselling Service

Divine Onkar Mission set up a Counselling and Hypnotherapy Service in 2007. This service has been co-ordinated by Kumlaish Kumari. This service is a way of addressing the deficit in adequate culturally sensitive talking therapy provision from the statutory services. This service was partially suspended and Kumlaish has been taking as many sessions as possible following lockdown rules from her own home via video calls.

However, since the easing of lockdown rules, we are inundated by demand from members of the public suffering from acute forms of mental health issue such as suicidal ideation, anxiety and depression and social isolation. Resulting from the impact of the pandemic and lockdown.

Supporting the COVID19 relief effort

Wolverhampton City council set up a 24/7 food bank at Aldersley Stadium for those in need. We have participated by donating tinned food, rice and other foods. We have also contributed to the food bank set up by the Elias Mattu Foundation, which supports families on low income.

Activities in India

The charity provides free general medical treatment at the Onkar Hospital in Ramgarh, Jharkhand State, India and has provided free treatment to many hundreds of patients throughout the year. We support three residential schools in the states of Jharkhand and Orissa.

Over 1200 children are benefiting from the education we provide many of which are orphans. During the last 12 months, we have initiated a daily langar (food) service for those in need using the school hall as the location to feed them.

We have initiated a new project North India (Punjab) to provide care and shelter for the elderly. We will use the shelter started in Jharkhand as a template and adjust as necessary to the local needs.

We continue with the schools in Kendujuni, Orissa state as the numbers of children benefiting from the schooling has increased.

The school in the remote village of Urguttu area near Ramgargh, which is being run by two former DOM students continues to be a success.

The residential old people's home set up in Jharkhand 2018 continues to be a worthwhile cause. We are in the process of starting a similar project in Punjab state, the funding for this has been offered by some exis

935 water wells (a further 3 in progress) have been built since 1999. We provide medical support for Leprosy colonies in Jharkhand. Our ITC training Centre in Orissa, provides trade skills training for older students.

We continue with training partners (LNT construction) in Orissa and Jharkhand who have agreed to take on trainees in mechanical, electrical and construction after they complete their 16+ exams. These students get free accommodation and training for a three-month period before they are given full-time paid careers in their chosen field. We also have a partner that has taken on students to give them training in the Catering and Management industry with assurance of full-time paid careers.

Progress in India has been monitored by Charanjit Singh (Trustee) and volunteer Guddi Kaur over the last 12 months. We have plans in progress to visit projects by trustees and volunteers later in 2022 early 2023.

Charanjit Singh

For and on behalf of the Management Committee

Dated 26 October 2022

**Independent Examiner's Report to the Trustees of
Divine Onkar Mission**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2022 which are set out on pages 5 to 12

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

26 October 2022

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

Income	2022	2021
Income and endowments from	Unrestricted	Unrestricted
	funds	funds
	£	£
<i>Donations and legacies</i>		
Donations received	229,472	143,648
HMRC Gift Aid receipt	31,656	18,499
<i>Income from charitable activities</i>		
Shop sale	77,733	30,631
<i>Investment income</i>		
Bank deposit Interest receivable	338	458
Rent receivable	89,925	86,090
Other income	-	16,317
	-----	-----
Total	429,124	295,643
	=====	=====
 Expenditure		
<i>Expenditure on charitable activities</i>		
Amount sent to partner organisations in India for operational programmes	165,000	120,000
Other Donations	-	43
-		
<i>Governance and support cost</i>		
Employees cost	78,721	57,613
Rates and water	5,972	7,257
Insurance	4,445	5,362
Heat and light	3,054	3,273
Telephone	1,282	1,217
Print, post and stationery	47	425
Computer and website cost	159	-
Repairs and renewals	2,053	4,559
Motor and travelling expenses	6,132	3,485
Fund Raising cost	216	-
Sundry expenses	261	534
Bank charges		184
Legal and professional fee	736	-
Accountancy fees	700	700
Loss on disposal of fixed asset		-
Depreciation: motor vehicles	1,535	2,047
Depreciation: fixtures and fittings	674	793
Depreciation: Freehold property	1,700	1,700
	-----	-----
Total	272,687	209,192
	=====	=====

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022 (Continued)**

	2022	2021
Net Incoming Resources for the year	156,437	86,451
	-----	-----
NET MOVEMENT IN FUNDS	156,437	86,451
 RECONCILIATION OF FUNDS		
Funds balance brought forward	2,792,672	2,706,221
	-----	-----
Fund balance carried forward	<u>2,949,109</u>	<u>2,792,672</u>

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2022**

	Notes	2022 £	2021 £
INCOME			
Donations	2	261,128	162,147
Charitable activities		77,733	30,631
Interest and investment income	3	90,263	86,548
Other income		-	16,317
		-----	-----
Gross Income		429,124	295,643
		=====	=====
EXPENDITURE			
Expenditure on charitable activities		165,000	120,043
Governance and support cost		107,687	89,149
		-----	-----
Total expenditure		272,687	209,192
		=====	=====
Net Income for the year		156,437	86,451
Funds balance brought forward		2,792,672	2,706,221
		-----	-----
Funds balance carried forward		2,949,109	2,792,672
		=====	=====

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 9 to 12 form an integral part of these accounts.

**BALANCE SHEET
AS AT 31 MAY 2022**

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	5		320,491		324,400
Investments	6		1,791,768		1,791,768
			2,112,259		2,116,168
CURRENT ASSETS					
Fixed term deposits		200,000		200,000	
Cash at bank and in hand		642,969		483,519	
		842,969		683,519	
CREDITORS: Amounts falling due within one year	7	6,119		7,015	
TOTAL ASSETS LESS CURRENT LIABILITIES			836,850		676,504
TOTAL ASSETS LESS CURRENT LIABILITIES			2,949,109		2,792,672
			2,949,109		2,792,672
FUNDS					
General funds	8		2,949,109		2,792,672
			2,949,109		2,792,672
			2,949,109		2,792,672

For the year ended 31 May 2022 the company was entitled to exemption from audit 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 for 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 directors on 26 October 2022 and signed on their behalf by:

.....
Charanjit Singh
DIRECTOR/TRUSTEE

The notes on pages 9 to 12 form an integral part of these accounts.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

Company Registered No: 3566158

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022**

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.6 Depreciation

Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold building	1/2% on cost
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided on freehold land

1.7 Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2022	2021
	£	£
2. DONATIONS AND GIFTS		
Donations received	211,562	123,203
Collection boxes receipts	17,910	20,445
HMRC Gift Aid receipt	31,656	18,499
	-----	-----
	261,128	162,147
	=====	=====
3 INVESTMENT INCOME		
Interest receivable	338	458
Rent receivable	89,925	86,090
	=====	=====
4. MANAGEMENT AND ADMINISTRATION		
Emoluments of employees	41,981	39,821
Accountants remuneration	700	700
	=====	=====

The average monthly number of employees and full time equivalent (FTE) during the year was 3 (2021-3)

The trustees neither received nor waived any emoluments during the year (2021- nil)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022**

5. TANGIBLE FIXED ASSETS

	Freehold property	Motor vehicle	Fixtures & fittings	Total
	£	£	£	£
Cost				
As at 31/5/21	339,915	20,220	34,011	394,146
As at 31/5/22	339,915	20,220	34,011	394,146
Depreciation				
As at 31/5/20	26,150	14,081	29,515	69,746
Charge for year	1,700	1,535	674	3,909
As at 31/5/22	27,850	15,616	30,189	73,655
Net book value				
At 31/05/22	312,065	4,604	3,822	320,491
At 31/5/21	313,765	6,139	4,496	324,400

	2022 £	2021 £
6. FIXED ASSETS INVESTMENTS (Note 1.7)		
Investment properties @01/06/21	1,791,768	1,791,768
Investment properties @ 31/5/22	1,791,768	1,791,768

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date. The 2022 valuation was made by the directors/trustees on an fair value basis and it was considered that the difference was not material from historical cost

7. CREDITORS: Amounts falling due within one year

Other creditors	6,119	7,015
	6,119	7,015

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022**

8. FUNDS

	Unrestricted funds	Unrestricted funds
Opening	2,792,672	2,706,221
Incoming resources	429,124	295,643
Outgoing resources	(272,687)	(209,192)
	-----	-----
	2,949,109	2,792,672
	=====	=====
Represented by		
Tangible fixed assets	2,112,259	2,116,168
Net current assets	836,850	676,504
	-----	-----
	2,949,109	2,792,672
	=====	=====

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

9. PARTNER ORGANISATIONS AND OPERATIONAL PROGRAMMES

The Charity operates several charitable operational programmes through partner organisations in India and the grants were remitted to The Onkar Hospital in Ramgarh, Jharkhand State, the Leprosy project in Delhi and similar project in the State of Orrisa. The charity now also provide financial support for the operational programmes for school and college for the benefit of children in the local community. The Charity also support orphanages and old aged homes in India.

10. GOING CONCERN

As explained in the Trustees Report Trustees' are satisfied that the charity will be able to continue its activities as normal for the next twelve months from balance sheet date. Also there should be no impact on charities reserve policy.

DIVINE ONKAR MISSION

England & Wales - Charity number 1074527

Accounts

DIVINE ONKAR MISSION
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021

Charity Commission Reference No: 1074527
Company Registered No: 3566158

DIVINE ONKAR MISSION

**DRAYTON STREET
Wolverhampton WV2 4EA**

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DIVINE ONKAR MISSION

SIGNIFICANT INFORMATION

Divine Onkar Mission is established as a company limited by guarantee (Company Registered No: 3566158) and is registered as a charity with the Charity Commission England and Wales (Reg No: 1074527). The affairs of the association are governed by its memorandum and articles of association. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £1.

REGISTERED OFFICE

Drayton Street
Wolverhampton
WV2 4EA

BANKERS

Barclays Bank Plc
Bank House
1A Chapel Ash
Wolverhampton
WV3 0TL

HSBC Bank Plc
9 Queen Square
Wolverhampton
WV1 1TE

Punjab National Bank
502-504 Dudley Road
Wolverhampton
WV2 3AA

**Independent Examiner's Report to the Trustees of
Divine Onkar Mission**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2021 which are set out on pages 5 to 12

Responsibilities and basis of report

As the charity 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 company'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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants

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 that in any material respect:

1. accounting records were not kept in respect of the company 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.

**MAHMOOD AHED
CHARTERED CERTIFIED ACCOUNTANT**

25 November 2021

**784 Alum Rock Road
Ward End
Birmingham B8 2TE**

Company Registered No: 3566158

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021**

Income	2021	2020
Income and endowments from	Unrestricted	Unrestricted
	funds	funds
	£	£
<i>Donations and legacies</i>		
Donations received	143,648	182,208
HMRC Gift Aid receipt	18,499	23,096
<i>Income from charitable activities</i>		
Shop sale	30,631	53,487
<i>Investment income</i>		
Bank deposit Interest receivable	458	708
Rent receivable	86,090	73,698
Other income	16,317	3,838
	-----	-----
Total	295,643	337,035
	=====	=====
 Expenditure		
<i>Expenditure on charitable activities</i>		
Amount sent to partner organisations in India for operational programmes	120,000	157,000
Other Donations	43	3,295
		-
 <i>Governance and support cost</i>		
Employees cost	57,613	69,665
Rates and water	7,257	2,852
Insurance	5,362	5,153
Heat and light	3,273	7,108
Telephone	1,217	1,189
Print, post and stationery	425	680
Computer and website cost	-	541
Repairs and renewals	4,559	1,098
Motor and travelling expenses	3,485	4,282
Promotion and advertising	-	101
Sundry expenses	534	651
Bank charges	184	165
Legal and professional fee	-	230
Accountancy fees	700	700
Loss on disposal of fixed asset	-	725
Depreciation: motor vehicles	2,047	2,729
Depreciation: fixtures and fittings	793	792
Depreciation: Freehold property	1,700	1,700
	-----	-----
Total	209,192	260,656
	=====	=====

Company Registered No: 3566158

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021 (Continued)

	2021	2020
Net Incoming Resources for the year	86,451	76,379
NET MOVEMENT IN FUNDS	----- 86,451	----- 76,379
RECONCILIATION OF FUNDS		
Funds balance brought forward	2,706,221	2,629,842
Fund balance carried forward	----- 2,792,672 =====	----- 2,706,221 =====

The statement of financial activities includes all gains and losses recognized in the year.
All incoming resources and resources expended derive from continuing activities

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2021**

	Notes	2021 £	2020 £
INCOME			
Donations	2	162,147	205,304
Charitable activities		30,631	53,487
Interest and investment income	3	86,548	74,406
Other income		16,317	3,838
		-----	-----
Gross Income		295,643	337,035
		=====	=====
EXPENDITURE			
Expenditure on charitable activities		120,043	160,295
Governance and support cost		89,149	100,361
		-----	-----
Total expenditure		209,192	260,656
		=====	=====
Net Income for the year		86,451	76,379
Funds balance brought forward		2,706,221	2,629,842
		-----	-----
Funds balance carried forward		2,792,672	2,706,221
		=====	=====

The statement of financial activities includes all gains and losses recognized in the year. All incoming resources and resources expended derive from continuing activities, and the reported surplus was found under the historical cost convention.

The notes on page 9 to 12 form an integral part of these accounts.

**BALANCE SHEET
AS AT 31 MAY 2021**

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	5		324,400		328,134
Investments	6		1,791,768		1,791,768
			-----		-----
			2,116,168		2,119,902
CURRENT ASSETS					
Fixed term deposits		200,000		200,000	
Cash at bank and in hand		483,519		390,500	
		-----		-----	
		683,519		590,500	
CREDITORS: Amounts falling due					
within one year	7	7,015		4,181	
		-----		-----	
TOTAL ASSETS LESS					
CURRENT LIABILITIES			676,504		586,319
			-----		-----
TOTAL ASSETS LESS					
CURRENT LIABILITIES			2,792,672		2,706,221
			=====		=====
FUNDS					
General funds	8		2,792,672		2,706,221
			-----		-----
			2,792,672		2,706,221
			=====		=====

For the year ended 31 May 2021 the company was entitled to exemption from audit 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 for 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 directors on 25 November 2021 and signed on their behalf by:

.....Charanjit Singh
DIRECTOR/TRUSTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021**

Summary of significant accounting policies

1. Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accountancy policy notes. Where necessary the headings laid down in the Companies Act have been adapted to meet the special activities of the Association.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Income

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted funds until it is used.

1.3 Gifts in kind

The charity receives the benefit of work carried out by volunteers, and receives the use of facility and equipment without charge. No value is placed on these items, where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

1.4 Tax reclaims on donations and gifts

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021**

1.5 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. As a registered charity, the company benefits from Rates but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

1.6 Depreciation

Depreciation of fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold building	1/2% on cost
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

No depreciation is provided on freehold land

1.7 Investment Properties

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

1.8 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably

	2021	2020
	£	£
2. DONATIONS AND GIFTS		
Donations received	123,203	165,155
Collection boxes receipts	20,445	17,053
HMRC Gift Aid receipt	18,499	23,096
	-----	-----
	162,147	205,304
	=====	=====
3 INVESTMENT INCOME		
Interest receivable	458	708
Rent receivable	86,090	73,698
	=====	=====
4. MANAGEMENT AND ADMINISTRATION		
Emoluments of employees	39,821	36,837
Accountants remuneration	700	700
	=====	=====

The average monthly number of employees and full time equivalent (FTE) during the year was 3 (2020-3)

The trustees neither received nor waived any emoluments during the year (2020- nil)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021**

5. TANGIBLE FIXED ASSETS

	Freehold property	Motor vehicle	Fixtures & fittings	Total
	£	£	£	£
Cost				
As at 31/5/20	339,915	20,220	33,205	393,340
Addition	-		806	806
	-----	-----	-----	-----
As at 31/5/21	339,915	20,220	34,011	394,146
	=====	=====	=====	=====
Depreciation				
As at 31/5/20	24,450	12,034	28,722	65,206
Charge for year	1,700	2,047	793	4,540
On disposal	-		-	
	-----	-----	-----	-----
As at 31/5/21	26,150	14,081	29,515	69,746
	=====	=====	=====	=====
Net book value				
At 31/05/21	313,765	6,139	4,496	324,400
	=====	=====	=====	=====
At 31/5/20	315,465	8,186	4,483	328,134
	=====	=====	=====	=====

	2021	2020
	£	£
6. FIXED ASSETS INVESTMENTS (Note 1.7)		
Investment properties @01/06/20	1,791,768	1,370,028
Addition	-	421,740
	-----	-----
Investment properties @ 31/5/21	1,791,768	1,791,768
	=====	=====

Investment properties for which fair value can be measured reliably are measured at fair value at each reporting date. The 2021 valuation was made by the directors/trustees on an fair value basis and it was considered that the difference was not material from historical cost

7. CREDITORS: Amounts falling due within one year

Other creditors	7,015	4,181
	-----	-----
	7,015	4,181
	=====	=====

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021**

8. FUNDS

	Unrestricted funds	Unrestricted funds
Opening	2,706,221	2,629,842
Incoming resources	295,643	337,035
Outgoing resources	(209,192)	(260,656)
	-----	-----
	2,792,672	2,706,221
	=====	=====
Represented by		
Tangible fixed assets	2,116,168	2,119,902
Net current assets	676,504	586,319
	-----	-----
	2,792,672	2,706,221
	=====	=====

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

9. PARTNER ORGANISATIONS AND OPERATIONAL PROGRAMMES

The Charity operates several charitable operational programmes through partner organisations in India and the grants were remitted to The Onkar Hospital in Ramgargh, Jharkhand State, the Leprosy project in Delhi and similar project in the State of Orrisa. The charity now also provide financial support for the operational programmes for school and college for the benefit of children in the local community. The Charity also support orphanages and old aged homes in India.

10. GOING CONCERN

As explained in the Trustees Report although the disruption caused by Coronavirus and lower expected income, Trustee's are satisfied that the charity will be able to continue its activities possibly at lower scale when it is allowed to reopen.. Also there should be no impact on charities reserve policy.