

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5TH APRIL 2024
FOR
SHREE RAJ SAUBHAG SATSANG MANDAL UK

PSJ Alexander & Co
Chartered Accountants
1 Doughty Street
London
WC1N 2PH

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The trustees present their report with the financial statements of the charity for the year ended 5th April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Trust are broadly defined as:

1. advancement of Jain religion
2. support institutions promoting Jain philosophy by helping build infrastructure
3. relief of poverty, sickness, and distress amongst people in need
4. advancement of education, in particular of children and young people in rural areas
5. relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other form deemed suitable) for persons, bodies organisations, and/or countries affected, including the provision of medical aid
6. to advance the education of the public in the conservation, protection and improvement of the physical and natural environment
7. to promote humane behaviour towards animals which are in need of care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage

OBJECTIVES AND ACTIVITIES

Significant activities

1. Trust Governance

Trustees who are also members of the Executive Committee of the organisation held Trustee meetings along with the Executive Committee meetings. Both the Trust objectives and the financial status of the Trust were discussed during these meetings. Reports were submitted on how the donated funds were being spent.

2. Chairman

Mr J.S. Mehta remained Chairman and Managing Trustee

3. Spiritual Activities in the UK

Regular Spiritual Activities in the UK

1. During the year, regular meetings for spiritual discussions were arranged for better understanding of Jain philosophy and the processes necessary for self-development on the spiritual path. Such meetings are organised weekly on at least four days of the week, with others held fortnightly.
2. Members meet in person at Mahavir Foundation's Kenton Road Jain Temple (Derasar). in person at people's homes or via Zoom on weekday evenings or weekends.
3. Beginners' discussions remain on Zoom. This area needs some attention.
4. Most of the regular large events, marking key dates in our spiritual calendar were held in person again with attendance of 80 or more members.
5. During the regular spiritual meetings, the members were updated with charitable activities supported by the Trust and encouraged to make further donations.
6. The members and the committee and trustees worked together for the visit of the head of the Raj Saubhag Ashram, Nalinbhai Kothari, affectionately known as Param Pujya Bhaishree, in May 2023. A full five-day retreat was held with where over 150 seekers and members were in attendance. Within that, there was a special section dedicated to new seekers, where Minal Shah and Vikram Shah, key spiritual teachers of the Ashram, led discussion mostly in English for about 40 or so people daily. Events were held for children and for parents. A trip to Leicester had over 70 people join.

4. GDPR

- a. GDPR is taken into account when registering people for events and for any donations received.
- b. Another committee meeting to explore the implications of GDPR is planned.

5. Volunteer Engagement

- a. Volunteers were fully engaged in the planning for the visit of Param Pujya Bhaishree. Over 50 volunteers served in different capacities, from being engaged in planning stages to serving on the day.
- b. Volunteers took part in a virtual full marathon and mass half marathon in April and August 2023, respectively, raising over £5,000.
- c. Other volunteers supported these volunteers. Volunteers met with them and supported their training, and on the day, including the Managing Trustee walking alongside in the virtual full marathon for several miles.
- d. Tree planting is still pending.

6. Charitable activities in India

All three Trustees have visited Raj Saubhag Ashram, Sayla in Gujarat, India, which is the main centre of all charitable activities to review the projects supported by the Trust. However, much discussion has been had via digital methods. Amongst the main projects supported are:

a. New Projects

- i. The main temple (Derasar in Raj Saubhag Ashram, Sayla, India has been rebuilt, with a grand launch in 2024.
- ii. A residential block (formerly known as L block) is also being rebuilt, with residential quarters for ascetics, known as an Upashray.
- iii. The new building to house Sayla's living science centre is now running, with students visiting. Sewing classes are also held there, and there are plans to house a new project for pregnant mothers.
- iv. There are plans for a new site for a Masters in Science for LMV College.

b. Existing projects

- i. Ashram funding seems to be on a good footing.
- ii. The Eye Hospital's ambitions to reach a capacity of 1,500 operations a month has come closer to realisation in the last few months.
- iii. The Community Health centre has also received considerable support from the UK Members, including fundraising events. This is an area on which some emphasis should be given in the future.
- iv. The Ashirwad Trust for the Disabled has received considerable support from the UK.
- v. Rural education promotion project 'Prem ni Parab' holds regular workshops for both the teachers and students to stay abreast of the new development in education methods.

OBJECTIVES AND ACTIVITIES

- vi. UK members continue to generously sponsor girls at both the high school and college for further education.
- vii. UK members continue to support monthly grain distribution to the needy and also assisted with funding for cattle fodder.
- Vii UK members continue to support eye camps at the KHS Eye Hospital to sponsor eye surgeries, mostly cataracts.

7. Donations made for disaster relief

- a. A donation was made to Humanity and Inclusion UK to support their work in areas of Pakistan devastated by flooding, and to Mary's Meals for their Malawi Appeal.

8. Donations made to UK Charities

- a. Donations made to UK charities included a regular payment to the Institute of Jainology, and donations to the following organisations: Humanity and Inclusion UK, Mary's Meals, Shishukunj, Shrimad Rajchandra Mission Dharampur UK, Oshwal Association of the UK, Jain Network, Jain Samaj Europe, Mahavir Foundation.

9. Fundraising

- a. Humanitarian Ambassadors: No activities were led by the Ambassadors apart from support for runners in the half and full marathons.
- b. A large event to showcase the Ashram's humanitarian projects was held when Nalinbhai Kothari was present. It was well received.
- b. The Managing Trustee continues to raise substantial funds.

10. UK Community Involvement

- a. Members of Raj Saubhag UK are actively involved in the work of the Institute of Jainology, Mahavir Foundation and Young Jains.
- b. Maitri Moves UK: These activities remain quiet.

11. Financial Risks

- a. The largest risks taken were with hall bookings and substantial deposits were made to make bookings for the visit in May 2024 of Param Pujya Bhaishree as outlined in last year's report. All deposits were returned, and all costs were covered comfortably.
- b. The Trustees agreed that in view of the large donations being received from some of the donors - a KYC file for all donors of £10,000 and above should be maintained to ensure that the Trust does not inadvertently get involved in any money laundering.

12. Vulnerable Beneficiaries, Slavery and Trafficking

- a. The Trust does not generally serve vulnerable individuals on a regular basis, but the Trustees note that there were events which a number of the elderly, young children and a disabled member attended. These individuals were never left alone with a single volunteer and were always in large groups.
- b. We do not believe that members or any part-time staff are potential victims of slavery or trafficking.

13. Technology

- a. The bespoke accounting software package, Charity Receipt, continues to be used which makes use of the existing database to smooth the issue of receipts as well as record keeping.
- b. The website www.rajsaubhag.org has become much more active and informative. Facebook groups and pages are used- Raj Saubhag UK for UK spiritual activities and Raj Saubhag Humanitarian for charitable work, as well as an Instagram page for Raj Saubhag Humanitarian.
- c. The Trust funds the hosting of the website and the subscription to Squarespace. The Trust also funds cloud storage via Dropbox and Smugmug
- d. Zoom has been used for regular discussions and with members contributing towards the costs of subscriptions.
- e. The trust has been using PayPal Giving Foundation, People's Fundraising and Enthuse for any online fundraising. Facebook Donations are still available. The trust also experimented with in person collection with Square. Well-wishers are able to donate by spending on Amazon via a link on the website, as well as the "cash back" site, Give as You Live/ Everyclick. Passive income from members' and well-wishers' spending continues to be received. The search is on for more alternatives to online donation and fundraising.
- f. Several discussions for Youth by the Indian affiliate's spiritual leader, Mr Nalin Kothari, were broadcast live to all UK members, and many swadhyays are now shared weekly via WhatsApp channels. Minal Shah's Ladies swadhyay is shared monthly via Whatsapp also.

Public benefit

Public Benefit Statement:

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commissioner's general guidance on public benefit, 'Charities and Public Benefit'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Trustees are very pleased with the way their contributions have achieved successful results in all sectors of activities where the Trust has been active - particularly in fields of education, healthcare, support for the disabled children's activities, relief of poverty and promotion of Jain philosophy.

FINANCIAL REVIEW

Financial position

During the accounting period under review, the Trust raised a sum of £377,992.75 (2023: £485,528.00) from donations and tax credit including a small amount of interest of £1,513. Bulk of the donations was from the members of the group, with some donations received from other individual well-wishers.

There was a 22.15% reduction in incoming revenue compared to the previous year.

A total of ££408,170.79 (2023: £452,151.69) was expended to finance the spiritual and charitable activities supported by the Trust. Currently the Trust does not have any plans for investments.

Donations by the Trust will be restricted to the amount of donations received by the trust so that deficits cannot arise.

Reserves policy

The trustees conduct an annual review of the level of unrestricted reserves in the general fund by considering risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- to allow time for re-organisation in the event of a downturn in income or asset values;
- to ensure that regular commitments are fully funded, including an estimate for regular large events;
- to protect on-going work programme; and
- to allow the Association to meet its objectives

The level of free reserves as at 5th April 2024 were £41,908.62 (2023: £67,297) which is in line with the Executive Committee expectation.

OTHER INFORMATION

All Trustees' activities are voluntary, and no remuneration is paid to any Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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Governing Document: Trust Deed

Charity is constituted as: A Trust

Trustees Appointment: By selection

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1112669

Principal address

NIRANJAN
10 Walled Garden Court
Hampton Road
Stanmore
HA7 3GE

Trustees

J.S. Mehta
A.A. Shah
H.M. Sanghvi

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Manesh Shah
PSJ Alexander & Co
Chartered Accountants
1 Doughty Street
London
WC1N 2PH

Approved by order of the board of trustees on . 16th December 2024 .. and signed on its behalf by:



.....
J. S. Mehta - Trustee

Independent examiner's report to the trustees of Shree Raj Saubhag Satsang Mandal UK

I report to the charity trustees on my examination of the accounts of Shree Raj Saubhag Satsang Mandal UK (the Trust) for the year ended 5th April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Manesh Shah

PSJ Alexander & Co
Chartered Accountants
1 Doughty Street
London
WC1N 2PH

16 December 2024

Date:

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		215,535	160,944	376,479	484,996
Investment income	2	1,513	-	1,513	535
Total		217,048	160,944	377,992	485,531
EXPENDITURE ON					
Charitable activities	3				
Relief of poverty, sickness and distress and to promote education		-	4,743	4,743	5,551
Helping Jain philosophy by building infrastructure		-	5,544	5,544	56,685
Animal Welfare		-	951	951	4,261
Ashram Maintenance		-	5,878	5,878	3,614
Children Rehabilitation		-	37,428	37,428	10,700
Education		-	69,425	69,425	14,353
General Donation		188,652	-	188,652	325,698
Medical expenses		-	52,327	52,327	24,822
Spiritual Activities		37,945	-	37,945	1,805
Insurance		5,278	-	5,278	4,664
Total		231,875	176,296	408,171	452,153
NET INCOME/(EXPENDITURE)		(14,827)	(15,352)	(30,179)	33,378
RECONCILIATION OF FUNDS					
Total funds brought forward		41,146	30,942	72,088	38,710
TOTAL FUNDS CARRIED FORWARD		26,319	15,590	41,909	72,088

The notes form part of these financial statements

BALANCE SHEET
5TH APRIL 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
CURRENT ASSETS					
Debtors	7	2,424	1,556	3,980	29,545
Cash at bank		23,895	14,034	37,929	47,332
		<u>26,319</u>	<u>15,590</u>	<u>41,909</u>	<u>76,877</u>
CREDITORS					
Amounts falling due within one year	8	-	-	-	(4,789)
NET CURRENT ASSETS		<u>26,319</u>	<u>15,590</u>	<u>41,909</u>	<u>72,088</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,319</u>	<u>15,590</u>	<u>41,909</u>	<u>72,088</u>
NET ASSETS		<u>26,319</u>	<u>15,590</u>	<u>41,909</u>	<u>72,088</u>
FUNDS	9				
Unrestricted funds				26,319	41,146
Restricted funds				15,590	30,942
TOTAL FUNDS				<u>41,909</u>	<u>72,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th December 2024..... and were signed on its behalf by:



.....
J. S. Mehta - Trustee



.....
A.A. Shah - Trustee

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank Interest	1,513	535

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs £	Totals £
Relief of poverty, sickness and distress and to promote education	4,743	-	4,743
Helping Jain philosophy by building infrastructure	5,544	-	5,544
Animal Welfare	951	-	951
Ashram Maintenance	5,878	-	5,878
Children Rehabilitation	37,428	-	37,428
Education	69,425	-	69,425
General Donation	188,652	-	188,652
Medical expenses	52,327	-	52,327
Spiritual Activities	37,945	-	37,945
Insurance	-	5,278	5,278
	402,893	5,278	408,171

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

Raj Saubhag UK's main focus of operation is the provision of support to its members throughout the UK in their spiritual striving, supporting charitable activities centred in Sayla where its affiliate Raj Saubhag Sayla is based, as well as engaging with various other organisations involved in humanitarian and spiritual work.

Raj Saubhag UK provides the financial support that the affiliate needs for both its spiritual activities and humanitarian activities.

Developing Infrastructure:

The Indian Affiliate provides the members of the Trust spiritual teaching both in Sayla and in the UK, study material, boarding and lodging facilities in Sayla. The Trust provides funding to support all these facilities.

Medical Fund:

Raj Saubhag funds three categories of medical activities:

1. General Health Welfare & Medical Care through the Community Health Centre
2. Ophthalmic Services and cataract conditions in particular
3. Dental Care

Education Fund:

The Trust provides considerable funding for managing of the Girls High School and the College of Further Education. There is substantial funding for the project 'Prem ni Parab' for uplifting the quality and standard of education in primary schools in the district of Sayla is also provided by the Trust.

Children's Rehabilitation Fund

There are three centres for rehabilitation of children with disabilities (both mental and physical) in Sayla, Surendranagar and Limbdi. These receive extensive funding from the Trust and directly from some of the Trust. Members to meet the operating costs. Sponsoring of mobility accessory distribution camps provides additional funding for the centres.

Relief of Poverty

An on-going activity in Sayla of distributing grains to those below poverty line in the villages in the district of Sayla continues. This activity is also supported by the Trust. Additionally a lending hand is provided to cases of extreme financial distress experienced by individuals.

During the scorching hot summer months, milk powder is distributed to make butter milk and distribute it freely to the members of public.

Spiritual Activities in the UK

Regular donation is made to Mahavir Foundation for provision of a centrally located place for holding discourse meetings.

Funding is provided for inviting spiritually learned persons from Sayla for holding discourses and retreats in the UK. This funding will cater for air fares, visas costs etc.

The Trust would pay for the one day non-residential events by hiring the hall, transportation and providing food. Members try to make these events self-sufficient by paying the participation fees.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2024 nor for the year ended 5th April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2024 nor for the year ended 5th April 2023.

6. GOVERNANCE COST

The Charity's accountants did not charge for their services during the current and previous years. The estimated value of their services is £5,278 (2023: £4,664).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	3,980	11,215
Prepayments	-	18,330
	<u>3,980</u>	<u>29,545</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	-	4,789
	<u>-</u>	<u>4,789</u>

9. MOVEMENT IN FUNDS

	At 6/4/23	Net movement in funds	At 5/4/24
	£	£	£
Unrestricted funds			
General fund	41,146	(14,827)	26,319
Restricted funds			
Ashram maintenance fund	890	5,640	6,530
Children rehabilitation fund	18,750	(11,413)	7,337
Poverty relief fund	204	(104)	100
Medical fund	4,232	(3,544)	688
Educational fund	2,697	(2,623)	74
Promotion of Jain Philosopphy through building infrastructure	3,640	(3,152)	488
Animal Welfare	529	(156)	373
	<u>30,942</u>	<u>(15,352)</u>	<u>15,590</u>
TOTAL FUNDS	<u>72,088</u>	<u>(30,179)</u>	<u>41,909</u>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,048	(231,875)	(14,827)
Restricted funds			
Ashram maintenance fund	11,518	(5,878)	5,640
Children rehabilitation fund	26,015	(37,428)	(11,413)
Poverty relief fund	4,639	(4,743)	(104)
Medical fund	48,783	(52,327)	(3,544)
Educational fund	66,802	(69,425)	(2,623)
Promotion of Jain Philosopphy through building infrastructure	2,392	(5,544)	(3,152)
Animal Welfare	795	(951)	(156)
	<u>160,944</u>	<u>(176,296)</u>	<u>(15,352)</u>
TOTAL FUNDS	<u><u>377,992</u></u>	<u><u>(408,171)</u></u>	<u><u>(30,179)</u></u>

Comparatives for movement in funds

	At 6/4/22 £	Net movement in funds £	At 5/4/23 £
Unrestricted funds			
General fund	20,250	20,896	41,146
Restricted funds			
Ashram maintenance fund	1,744	(854)	890
Children rehabilitation fund	14,275	4,475	18,750
Poverty relief fund	189	15	204
Medical fund	924	3,308	4,232
Educational fund	115	2,582	2,697
Promotion of Jain Philosopphy through building infrastructure	-	3,640	3,640
Animal Welfare	1,213	(684)	529
	<u>18,460</u>	<u>12,482</u>	<u>30,942</u>
TOTAL FUNDS	<u><u>38,710</u></u>	<u><u>33,378</u></u>	<u><u>72,088</u></u>

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,063	(332,167)	20,896
Restricted funds			
Ashram maintenance fund	2,760	(3,614)	(854)
Children rehabilitation fund	15,175	(10,700)	4,475
Poverty relief fund	5,566	(5,551)	15
Medical fund	28,130	(24,822)	3,308
Educational fund	16,935	(14,353)	2,582
Promotion of Jain Philosopphy through building infrastructure	60,325	(56,685)	3,640
Animal Welfare	3,577	(4,261)	(684)
	<u>132,468</u>	<u>(119,986)</u>	<u>12,482</u>
TOTAL FUNDS	<u>485,531</u>	<u>(452,153)</u>	<u>33,378</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/22 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	20,250	6,069	26,319
Restricted funds			
Ashram maintenance fund	1,744	4,786	6,530
Children rehabilitation fund	14,275	(6,938)	7,337
Poverty relief fund	189	(89)	100
Medical fund	924	(236)	688
Educational fund	115	(41)	74
Promotion of Jain Philosopphy through building infrastructure	-	488	488
Animal Welfare	1,213	(840)	373
	<u>18,460</u>	<u>(2,870)</u>	<u>15,590</u>
TOTAL FUNDS	<u>38,710</u>	<u>3,199</u>	<u>41,909</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	570,111	(564,042)	6,069
Restricted funds			
Ashram maintenance fund	14,278	(9,492)	4,786
Children rehabilitation fund	41,190	(48,128)	(6,938)
Poverty relief fund	10,205	(10,294)	(89)
Medical fund	76,913	(77,149)	(236)
Educational fund	83,737	(83,778)	(41)
Promotion of Jain Philosophy through building infrastructure	62,717	(62,229)	488
Animal Welfare	4,372	(5,212)	(840)
	<u>293,412</u>	<u>(296,282)</u>	<u>(2,870)</u>
TOTAL FUNDS	<u>863,523</u>	<u>(860,324)</u>	<u>3,199</u>

Ashram maintenance fund is a scheme under which the Charity members are encouraged to make yearly contributions and this fund is principally utilised for the maintenance of the Charity, towards supporting its general activities, for religious activities and for donations to other charities, both here in the UK and in India, with similar objectives as this Charity.

Children rehabilitation fund was set up to rehabilitate disabled children in India.

Poverty relief fund was set up to provide food and other necessities to the poor and needy in India.

Medical fund was set up for the maintenance of community health centre and an eye hospital in Sayla, India.

Educational fund was set up for the maintenance of L M Vora Girls High School in India and for educational standards improvement programme.

Religious publication fund was set up for the publications and distributions of religious books, magazines and for similar activities.

The infrastructure fund is for supporting the construction of new premises for delivery of spiritual discourses, holding seminars and workshops and provision of meditation rooms.

Animal Welfare is the trust that supports the Cow Shelter and also works alongside Panjrapoles (Animal Welfare Shelters) in Gujarat to help in sustainable and ethical animal welfare.

Spiritual Activities is for holding discourse meetings physically and via Zoom. Funding is also provided for inviting spiritually learned persons from Sayla for holding discourses and retreats in the UK. This funding will cater for air fares, visas costs etc.

The Trust would pay for the one day non-residential events by hiring the hall, transportation and providing food. Members try to make these events self-sufficient by paying the participation fees.

Support is provided to members and guidance given to seekers through a series of steps along a clear path to self-realisation.

10. RELATED PARTY DISCLOSURES

The charity received Donations of £8,101 (2023: £200) from Mahavir Trust. Both the organisations have a trustee in common and have similar objectives.

The charity made Donations of £250 to Institute of Jainology. Both the organisations have a trustee in common and have similar objectives.

The Trust is completely independent organisation but liaises with other organisations that follow the same spiritual path and have similar objectives.

11. MATERIAL DONATIONS MADE TO INSTITUTIONS

<u>Name of Institutions</u>	<u>Purpose</u>	<u>2024(£)</u>	<u>2023(£)</u>
L M Vora Girls High School	Education	8,270	6,679
L M Vora Girls college of F E	Education	9,775	7,616
KHS Eye Hospital	Medical	36,800	10,097
Sayla Dental Surgery	Medical	118	245
Sayla Community Hospital	Medical	11,697	14,480
Ashirwad Trust for the Disabled	Rehabilitation	41,140	10,699
Raj Saubhag Satsang Mandal Sayla (India)	Education	51,380	57
Raj Saubhag Satsang Mandal Sayla (India)	Relief of Poverty	4,743	5,551
Raj Saubhag Satsang Mandal Sayla (India)	Promotion of Jain Philosophy, and Building Infrastructure	3,058	53,740
Raj Saubhag Satsang Mandal Sayla (India)	Animal Welfare	951	3,073
Raj Saubhag Satsang Mandal Sayla (India)	Spiritual Activities	2,486	2,945
Raj Saubhag Satsang Mandal Sayla (India)	General Donation	188,554	327,560
Hemant and Inclusion UK	Animal Welfare	1,000	
Mary's Meals	Animal Welfare	1,000	
Shisukunj	Animal Welfare	150	
Shrimad Rejchandra Mission Dharampur UK	Animal Welfare	250	
Oswal Association UK	Animal Welfare	500	
Jain Network	General Donation	150	
Jain Samaj Europe	Relief of Poverty	500	
Institute of Jainology	Medical	250	
Mahavir Foundation		3800	
Jain Animal Sanctuary RajSaubhaghms	Animal Welfare		238
League Against Cruel Sports RajSaubhaghms	Animal Welfare		100
Hillside Animal Sanctuary	Animal Welfare		250
Lola Sanctuary Animal	Animal Welfare		250
Hugletts Wood Farm RJSaubhag	Animal Welfare		350
Shishukunj RajSaubhagMarathon	General donation		500
Gratitude Tracey	Relief of poverty		626
Macmillan Cancer Support MCS25138	Medical		626
		£366,571	£445,683

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	339,213	457,663
Gift aid	37,266	27,333
	<u>376,479</u>	<u>484,996</u>
Investment income		
Bank Interest	1,513	535
Total incoming resources	<u>377,992</u>	<u>485,531</u>
EXPENDITURE		
Charitable activities		
Advancement of Jain religion	5,544	56,685
Relief of poverty, sickness & distress and to promote education	4,743	16,251
Animal Welfare	951	4,261
Ashram Maintenance	5,878	3,614
Children's Rehabilitation	37,428	-
Education	69,425	14,353
General Donation	188,652	325,698
Medical	52,327	24,822
Spiritual Activities	37,945	1,805
	<u>402,893</u>	<u>447,489</u>
Support costs		
Management		
Insurance	5,278	4,664
Total resources expended	<u>408,171</u>	<u>452,153</u>
Net (expenditure)/income	<u>(30,179)</u>	<u>33,378</u>

This page does not form part of the statutory financial statements