

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

England & Wales · Charity number 1138913

## Details

---

**Status** Registered

**Legal form** Trust

**Registered** 2010-11-10

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

## Contact

---

**Address** 3 Saddlers Close  
Pinner  
HA5 4BA

**Phone** 07957140261

**Email** [london@srmd.org](mailto:london@srmd.org)

**Website** [www.srmd.org](http://www.srmd.org)

## Activities

---

**Objects:** 1. ADVANCEMENT OF THE JAIN RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF SATSANGS (DISCOURSES/LECTURES), MEDITATION SESSIONS, CONFERENCES/RETREATS, BHAKTI (DIVINE WORSHIP IN THE FORM OF HYMNS AND CHANTS), PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND DISTRIBUTING LITERATURE/AUDIOVISUALS MATERIAL ON JAINISM SO AS TO ENHANCE WORSHIP & FAITH IN THE DEVOTEE, IMPROVE HIS/HER MORAL VALUES THROUGH RELIGIOUS AND SPIRITUAL TEACHINGS, AND ENHANCE SPIRITUAL FEELINGS BY ALSO TAKING LEARNING'S FROM HINDUISM & BUDDHISM PHILOSOPHIES; AND 2. TO FURTHER SUCH PURPOSES AS ARE EXCLUSIVELY CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR DISCRETION FROM TIME TO TIME DETERMINE.

**Activities:** Advancement of Jain Religion for the benefit of the public through the holding of Satsang (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine worship in the form of Hymns and Chants). To promote and support Love and Care programme which encompasses various projects such as Animal Care, Education Care, Child Care, Community Care etc.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Animals, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Ghana
- India
- Kenya
- Malawi
- Nigeria
- Senegal
- Togo
- Uganda
- Throughout England

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,243,452	£588,592	£4,120,640	0
2024-03-31	£580,149	£525,819	£3,465,781	0
2023-03-31	£577,458	£519,399	£3,411,450	0
2022-03-31	£1,219,837	£1,270,264	£3,353,391	0
2021-03-31	£783,576	£305,001	£3,403,818	0

## Trustees

Name	Role	Appointed
<b>MAYUR VRAJLAL MEHTA B.COM FCCA</b>	Chair	
AJAY SUSHILCHANDRA DOSHI B PHARM		
ASHWINKUMAR HARSUKHLAL MEHTA BSC		
DHARMESH DOSHI LLB ACA		
MAULIK VIJAY SHAH B.COM MBA		
Manthan Taswala BSC MSC		2022-11-17
PARESHKUMAR SUMANTILAL UDANI BSC FCA		
ROUSHAB BHARAT MEHTA FCCA CTA		2025-09-11
Shailesh Shashikant Virani		2019-04-28

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

England & Wales - Charity number 1138913

---

# Accounts

---

**Charity Registration No. 1138913**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**PSJ Alexander & Co.  
1 Doughty Street  
LONDON  
WC1N 2PH**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

	<b>Page</b>
Report of the Trustees	1 - 8
Report of the Independent Auditors	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cashflows	14
Notes to the financial statements	15 -27

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

---

The Trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's declaration of trust deed dated 4 November 2010, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (second edition – October 2019) and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)."

#### **Structure, governance and management**

##### **Governing Document**

Shrimad Rajchandra Mission Dharampur (UK) is constituted as a charitable trust registered with the Charity Commission for England and Wales on 10 November 2010 under charity number 1138913. It is governed by a deed of trust dated 4 November 2010.

##### **Organisational Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The ordinary meetings of the Trustees as a body take place at least twice per annum and this is supplemented by additional meetings as necessary. The activities of the Charity are overseen by the Board of Trustees with each Trustee being assigned to head a specific activity. The Board of Trustees are supported in running of the day-to-day activities by an Executive Committee, respective members of which are directly responsible to the Trustee in-charge of the appropriate activity.

##### **Recruitment and Appointment of Trustees**

The existing Trustees are responsible for the appointment/removal of Trustees in accordance with the charity's deed of trust. New Trustees are briefed about their responsibilities by the existing Trustees. At any time, a minimum of nine Trustees is required and the Trustees are appointed for a term of three years by a resolution of the Trustees passed at a special meeting.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**Risk Management**

The Executive Committee actively reviews the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems to be adequate. The Trustees are satisfied that there are appropriate controls in place to provide reasonable assurance against fraud or error and to deal with risks identified. In particular, annual insurance cover is in place to safeguard the activities and equipment owned by the charity. Below are the principal risks faced by the charity and the control procedures to mitigate the risks:

<b>Operational risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Serious injury to volunteer or visitor while conducting activity (e.g. yoga)	Introduction of liability waiver to be signed by all yoga participants
Accidental physical harm (children falling and/or getting hurt in class)	Access to First Aid kit and a volunteer with First Aid training and reporting any incident to parents immediately or soon after class depending on gravity of harm
London Spiritual Centre or SRMD UK volunteers are subject to racial/hate crime	Extensive engagement of the local community to minimise likelihood as much as possible
Significant drop in number of volunteers	Regular engagement of volunteers and effective feedback process
<b>Financial, legal and insurance-related risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Donations/income from fundraising become smaller or less frequent	Ensuring significant activities are appropriately budgeted for in advance
Loss of funds due to investment losses and/or bank failure	Diversification of reserves across multiple reputable banks
Damage, loss or theft of property or equipment	Ensure adequate levels of insurance for all reasonable risks, adequate security (e.g. CCTV) and controls over access to high-value items and Maintenance for high-value systems to ensure warranty remains intact
Damage to buildings/assets owned by the charity through fire, theft, damage etc.	Ensure adequate levels of insurance for all reasonable risks
<b>Governance risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Breach of Child Protection Policy	DBS checks conducted for all new volunteers, update and circulate Child Protection Policy (CPP) to all volunteers every 2 years. Volunteers must sign to confirm they have read and understood CPP

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

#### Objectives and activities

The charity's objectives are:

1. Advancement of the Jain Religion for the benefit of the public through the holding of Satsangs (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine Worship in the form of Hymns and Chants), public celebration of religious festivals and distributing literature/audio-visual material on Jainism so as to enhance worship and faith in the devotee, and in this manner improve the devotees' moral values through religious and spiritual teachings, and enhance spiritual feelings by also taking learning's from Hinduism & Buddhism Philosophies.
2. To further such purposes as are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine.

#### Investments policy

The Trustees take a very prudent view to the investment of surplus funds, as these are being retained for furthering the objectives of the charity. Accordingly, funds not required for expenditure in the short term, are placed on fixed deposits with banks and building societies that have good credit ratings and provide maximum return. These fixed deposits are reported as Fixed Assets Investments on the Balance Sheet. As at 31 March 2025, the amounts invested in fixed term deposits was £2,190,072 (2024: £1,525,315).

#### Grant Making Policy

In respect to grant making, the Charity ensures the aims and principles in awarding grants are only to fund projects and activities that are exclusively charitable and fall within the objectives of the charity. Due diligence is applied to any grants made to ensure they contribute towards advancement of Jain Religion and other charitable purposes as determined by the Trustees.

#### Voluntary Help

The Charity's real strength lies in the enormous amount of voluntary service it receives from its members who willingly and generously give their time. The Charity is entirely run by volunteers who do not receive any remuneration for their services.

#### Public Benefit Statement

Our objectives and aims are set out to reflect our faith and spiritual aims. The Trustees review our activities regularly to ensure they continue to reflect our objectives and aims. In carrying out this review and in planning future activities the Trustees have considered the Charity Commission's general guidance on the public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

#### Summary of Main Activities

During the financial year 2024–25, Shrimad Rajchandra Mission Dharampur (UK) ("SRMD UK") continued to advance its charitable objectives of promoting spiritual growth, wellbeing, community harmony and social welfare across the United Kingdom. The year reflected significant expansion in outreach, participation, and impact, marked by spiritual milestones, interfaith collaboration, youth engagement and humanitarian initiatives that embodied the Mission's guiding principles of compassion and selfless service.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Spiritual Activities and Retreats**

SRMD UK continued to host regular weekly and fortnightly gatherings across its London, Manchester, Leicester, and Birmingham Centres, including screenings of Pujya Gurudevshri Rakeshji's discourses, reflective study sessions and meditation programmes.

A major highlight of the year was Pujya Gurudevshri Rakeshji's Dharmayatra to the UK in June 2024. The visit included a large-scale discourse at the Athena auditorium in Leicester and a four-day celebration at Byron Hall, Harrow Leisure Centre, London, attended by approximately 8,000 devotees over four days. The programme featured elevating discourses, guided meditations, bhakti sessions and cultural dedications and marked 20 years since Pujya Gurudevshri's first UK dharmayatra.

During the celebrations, the former Deputy Prime Minister, the Rt Hon Oliver Dowden CBE, launched the Shrimad Rajchandra Love and Care (SRLC) "Nutribuddy Bar" initiative, recognising the Mission's contribution to social welfare.

The event concluded with the first-ever Atmarpit Diksha ceremony held on UK soil, an unprecedented moment of devotion and inspiration for the Jain community.

In February and March 2025, Atmarpit Maulikji visited the UK, delivering a series of transformative sessions across London, Manchester and Leicester. Over 1,000 seekers attended his talks on "Be the Architect of Your Life", "The Secret to Inner Riches" and "Challenges Mould You", which inspired attendees to apply spiritual principles to daily life with strength and positivity.

#### **Children's and Educational Activities**

SRMD UK continued to nurture the younger generation through its education arm, Divinetouch, encompassing Magictouch (ages 4–8), Arhat Touch (9–12) and Spirituالتouch (13–16) programmes. In 2024, a new "Mommy & Me" class for toddlers aged six months to two years was introduced, fostering early learning and parent-child bonding through music, play and spirituality.

Fifteen Divinetouch classes now operate regularly across Manchester, Birmingham, Leicester and London. Highlights included visits to care homes by Manchester Divinetouch, Birmingham's participation in interfaith cultural programmes, collaborations with local schools in London and ongoing weekly classes in Leicester in partnership with the Leicester Jain Centre.

#### **Wellbeing, Meditation and Yoga**

SRMD UK strengthened its focus on holistic wellbeing through regular meditation and yoga programmes. "Serene Saturdays" guided yoga and meditation sessions continued weekly, both in-person and online, drawing participants nationwide. Quarterly Half-Day Meditation Retreats offered immersive experiences in silence, mindfulness and reflection.

The SRMD Yoga programme delivered weekly yoga and sound bath sessions at the London Spiritual Centre, promoting balance between body, mind and spirit. In collaboration with the High Commission of India and the Nehru Centre, SRMD UK participated in the International Day of Yoga at Trafalgar Square, promoting yoga's universal message of unity and wellness.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Interfaith and Community Engagement**

SRMD UK actively contributed to interfaith dialogue and community harmony throughout the year. The Mission regularly participated in the Bushey Interfaith Forum, Watford Interfaith Association, Hertsmere Forum of Faiths, Hertfordshire Faith Leaders Forum and Hertfordshire Interfaith, promoting respect and cooperation among diverse faiths.

The SRMD London Spiritual Centre served as a hub for community inclusion. Its "Cuppa & Catch-Up" sessions, part of the Hertsmere Council Warm/Cool Spaces Initiative, continued to thrive, offering companionship, gentle physical exercise and creative activities to combat loneliness. Attendance peaked at 90 participants.

The Centre also hosted a Diwali and Interfaith Peace Programme attended by local mayors and councillors and participated in the Bushey Community Festival. In Manchester, SRMD UK represented the Jain faith at civic events and the Mahatma Gandhi 155th Birth Anniversary commemoration at Cathedral Square.

#### **Charitable and Social Welfare Activities (Shrimad Rajchandra Love & Care – SRLC UK)**

The charitable initiatives of SRMD UK are undertaken under the Shrimad Rajchandra Love and Care (SRLC) programme, a comprehensive 10-care initiative designed to address a variety of community needs. These efforts span all UK Centres and cater to vulnerable populations, fostering compassion, service and community welfare. SRLC UK has played a pivotal role in providing essential support to those in need.

A summary of activities across the centres in the 2024-25 year are as follows:

##### *London Centre:*

- Hot Meals Project – Over 5,100 vegetarian Jain meals distributed through institutions such as OneYMCA Borehamwood, Grow Charity and Watford High Street outreach.
- Nutribuddy Bar Launch – 10,000 nutrition bars distributed through organisations such as St Mungo's, OneYMCA, Centrepoint and UCLH Find & Treat.
- Cuppa & Catch-Up – over 20 lively community sessions to help combat loneliness.
- Knit for a Cause – 2,500 handmade items donated to UK NICUs and SRH Dharampur.
- Eco-Rise Challenge – Online 21-day environmental initiative engaging 100+ participants.
- Planting for Peace – 500 fruit trees planted in Harrow schools with other groups.
- Mission Africa Gala – A landmark fundraising event showcasing humanitarian work across 16 African nations.
- Winter Essentials – 1,050 kits distributed to rough sleepers.

##### *Manchester Centre:*

- Spreading Smiles – 13,770 vegan meals, 250 food parcels, 100 hygiene packs and 3,000 clothing items provided.
- Partnerships with Two Brews, Gatley Foodbank, Society of Abandoned Animals and Ashgate School.
- Knit for a Cause – 201 neonatal hats for Stepping Hill Hospital.
- Ongoing support for 40 cows at Hillside Animal Sanctuary.
- Manchester Youth Group – Monthly seva and learning sessions, raising £1,015 for SRLC projects.

##### *Leicester Centre:*

- Winter Essentials Programme – 150 care kits for refugees and the homeless.
- Care for the Elderly – Visits and activities at Diwali Nivas Residential Home.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Conclusion**

The Trustees express deep gratitude to Pujya Gurudevshri Rakeshji, whose divine guidance continues to inspire SRMD UK's mission of inner transformation and selfless service.

Through spiritual discourses, education, wellness initiatives, interfaith collaboration and humanitarian projects, SRMD UK has strengthened its role as a catalyst for personal and societal upliftment. The Trustees also record their appreciation to the volunteers, donors and participants across all Centres whose efforts have made another year of meaningful impact possible.

#### **Financial review and results for the year**

The results for the year are shown on page 13 of the financial statements, which the Trustees consider to be satisfactory. Total donations income received in 2025 was much higher than that received in 2024. This was primarily because of the substantial donations raised by the London Centre during the Mission Africa Gala event and the dharmaprabhavna donations raised for Pujya Gurudevshri Rakeshji's Dharmayatra. The expenditure on charitable activities was also higher reflecting the additional costs incurred in respect of these two events. The net income for the year was much higher due to the donations raised relating to the Mission Africa Gala, which are to be spent in future.

**Total Reserve Funds - Restricted and Unrestricted:** The Trust's total reserve funds at 31st March 2025 stood at £4,120,640 (2024: £3,465,780) divided between restricted funds of £976,297 (2024: £431,361) and unrestricted funds of £3,144,343 (2024: £3,034,419) including unrestricted designated funds of £1,000,000 (2024: £1,000,000) per the Balance Sheet. The restricted funds are for specific purposes and were not available for general purposes of the charity. The unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

The trust had a net surplus of £654,860 (2024: £54,330) during the year per the Statement of Financial Activities.

#### **Reserves policy and going concern**

The Trustees consider the key measure of sustainability for the charity to be current and future liquidity cover, rather than the surplus or deficit accounting position. As a consequence, the trustees have set appropriate reserves policy relating to liquidity based on the relationship between readily realisable assets, on-going level of donations received and the cash requirements associated with sustaining the charity's operations for a period. In establishing this policy, the Board of Trustees conducts an annual review of the level of unrestricted reserves in the general funds by considering risks associated with the various income streams, expenditure plans and balance sheet items. The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income or asset values;
- allow for reasonable level of working capital;
- provide funds for ongoing and future refurbishment of the property; and
- allow the charity to continue to further its objectives.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

The Board of Trustees has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The Board therefore considers that the charity has adequate resources to continue in operational existence for the foreseeable future and continues to adopt the going concern basis of accounting in preparing the accounts.

The trustees review the charity's reserves policy annually and are satisfied with the level of cash reserves at the year-end. The Trustees consider that the Charity should have free reserves of approximately £490,000 to cover its core activities for 9 to 12 months. Actual free reserves (including short term investments in money market instruments) as at 31st March 2025 were approximately £491,000 (2024: £353,000).

#### **Plans for future periods**

We are planning to keep building on our current level of activities so that we can touch many more lives for their spiritual growth and inner transformation through wisdom, meditation, wellness/Yoga and selfless service to the community at large. We are also planning to expand our charitable activities, and to achieve this objective, unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

#### **Reference and Administrative details**

##### **Board of Trustees**

Mr Mayur Mehta (President)  
Mr Dharmesh Doshi (Secretary)  
Mr Pareshkumar Udani (Treasurer)  
Mr Ashwinkumar Mehta  
Mr Shailesh Virani  
Mrs Sonal Mehta – resigned 11/09/2025  
Mr Roushab Mehta – appointed 11/09/2025  
Mr Maulik Shah  
Mr Ajay Doshi  
Mr Manthan Taswala

##### **Trustees holding title to property belonging to the charity**

Mr Ashwinkumar Mehta  
Mr Pareshkumar Udani

**Charity number: 1138913**

##### **Principal address**

3 Saddlers Close  
Hatch End Pinner  
HA5 4BA

##### **Honorary Auditors**

PSJ Alexander & Co.  
1 Doughty Street London  
WC1N 2PH

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**Bankers**

National Westminster Bank Plc 317 Hale Lane  
Edgware Middlesex HA8 7AX

State Bank of India 630-632 Finchley Road London  
NW11 7RR

Barclays Bank 126 Station Road Edgware London  
HA8 7RY

**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP)
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**ON BEHALF OF THE BOARD:**

  
.....

**Mr D Doshi (Secretary) Trustee**  
Dated: 24th November 2025

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity')**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

#### **Opinion**

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2025 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 charity 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

---

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of financial statements which 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 charity'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 regulations made under section 154 of that Act.

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.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD  
RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

---

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

- we reviewed the financial statements disclosures and testing to supporting documentations to assess compliance with provisions of relevant laws and regulations that have a direct effect on the financial statements;
- we enquired with the management team concerning actual and potential litigation and claims;
- we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- we read minutes of meetings of those charged with governance;
- we obtained an understanding of any provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions/assets; and
- we addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of the business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity'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 charity's Trustees those matters 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Vimal N Shah  
Senior Statutory Auditor  
PSJ Alexander & Co  
Chartered Accountants & Registered Auditors  
1 Doughty Street  
London WC1N 2PH

Date: 24/11/2025

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Income from:</u></b>					
Donations	3	354,108	769,221	1,123,329	443,020
Investments	4	75,804	-	75,804	69,094
Charitable activities		31,800	2,469	34,269	57,735
Grants		750	9,300	10,050	10,300
Other incoming resources		-	-	-	-
<b>Total income</b>		<b>462,462</b>	<b>780,990</b>	<b>1,243,452</b>	<b>580,149</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	336,661	251,931	588,592	525,819
<b>Total resources expended</b>		<b>336,661</b>	<b>251,931</b>	<b>588,592</b>	<b>525,819</b>
<b>Net income/(expenditure) for the year</b>		<b>125,801</b>	<b>529,059</b>	<b>654,860</b>	<b>54,330</b>
<b>Gross transfers between funds</b>	14	<b>(15,877)</b>	<b>15,877</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>109,924</b>	<b>544,936</b>	<b>654,860</b>	<b>54,330</b>
<b>Fund balances at 1 April</b>		<b>3,034,419</b>	<b>431,361</b>	<b>3,465,780</b>	<b>3,411,450</b>
<b>Fund balances at 31 March</b>		<b>3,144,343</b>	<b>976,297</b>	<b>4,120,640</b>	<b>3,465,780</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**


**BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	9	1,653,269		1,653,269	1,680,681
Investments	10	1,250,916	939,156	2,190,072	1,525,315
		<u>2,904,185</u>	<u>939,156</u>	<u>3,843,341</u>	<u>3,205,996</u>
<b>Current assets</b>					
Debtors	11	68,090	19,275	87,365	75,337
Cash at bank and in hand		176,593	18,800	195,393	191,039
		<u>244,683</u>	<u>38,075</u>	<u>282,758</u>	<u>266,376</u>
<b>Creditors: amounts falling due within one year</b>					
	12	(4,525)	(934)	(5,459)	(6,591)
<b>Net current assets</b>		<u>240,158</u>	<u>37,141</u>	<u>277,299</u>	<u>259,785</u>
<b>Total assets less current liabilities</b>		<u>3,144,343</u>	<u>976,297</u>	<u>4,120,640</u>	<u>3,465,781</u>
<b>Income funds</b>					
Restricted funds		-	976,297	976,297	431,362
Unrestricted funds		2,144,343	-	2,144,343	2,034,419
Unrestricted designated fund for property purchase		1,000,000	-	1,000,000	1,000,000
	14	<u>3,144,343</u>	<u>976,297</u>	<u>4,120,640</u>	<u>3,465,781</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 24th November 2025

and were signed on its behalf by:

  
.....  
Mr M Mehta (President) Trustee

  
.....  
Mr P Udani (Treasurer) Trustee

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2025**

Notes	2025	2024
	£	£
<b>Cash flows from operating activities:</b>	603,477	(10,040)
<b>Net cash provided by (used in) operating activities</b> (a)	603,477	(10,040)
<b>Cash flows from investing activities:</b>		
(Increase)/decrease in investments	(664,757)	(84,203)
Dividends, interest and rent	75,804	69,094
Net cash (Purchase) of property, plant and equipment	(10,169)	(9,041)
<b>Net cash (used in) provided by investing activities</b>	<u>(599,122)</u>	<u>(24,150)</u>
<b>Change in cash and cash equivalents in the reporting period</b> (b)	4,354	(34,190)
<b>Cash and cash equivalents brought forward</b>	<u>191,039</u>	<u>225,229</u>
<b>Cash and cash equivalents carried forward</b>	<u>195,393</u>	<u>191,039</u>

**(a) Reconciliation of net movement in funds to net cash flow from operating activities**

	2025	2024
	£	£
<b>Net movements in funds for the reporting period</b>		
<b>Net income</b>	654,860	54,330
<b>Adjustments for:</b>		
Depreciation charges	37,581	39,714
Interest	(75,804)	(69,094)
(Increase)/ decrease in debtors	(12,028)	(37,458)
Increase/ (decrease) in creditors	(1,132)	2,468
<b>Net cash provided by (used in) operating activities</b>	<u>603,477</u>	<u>(10,040)</u>

**(b) Analysis of cash and cash equivalents**

	2025	2024
	£	£
<b>Cash and cash equivalents at the beginning of the reporting period</b>	191,039	225,229
<b>Change in cash and cash equivalents in the reporting period</b>	4,354	(34,190)
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>195,393</u>	<u>191,039</u>

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the second edition of the Statement of Recommended Practice for charities issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and use of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Incoming resources are credited to the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, donation pledges and grants are recognised as income when the charity becomes legally entitled to them but otherwise, they are recognised when received." Donations in kind" are included as income at their estimated market values. Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. Tax recoverable is shown as a debtor at the year end. The value of voluntary services is not recognised, as the cost of estimating these exceed any benefits to the users of these financial statements.

##### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

In particular, the policy for including items within costs of raising funds, charitable activities, governance and support costs is:

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**Accounting policies (continued)**

**Costs of raising funds**

Costs of raising funds are those costs incurred in attracting voluntary income or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes support costs relating to those activities.

**Governance costs**

Include costs of the preparation and audit of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters. Governance costs are included within support costs.

**Support Costs**

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. All support costs have been allocated to the one charitable activity of the charity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% per annum on a straight-line basis
Building	2% per annum on a straight-line basis

No depreciation is provided on freehold land.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

---

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Accounting policies (continued)

**1.9 Cash and Cash Equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

**1.10 Liabilities**

Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**1.11 Taxation**

The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes.

No tax charges have arisen in the charity.

**1.12 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

**1.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.14 Grants**

Government and other grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government and other grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**Accounting policies (continued)**

**1.15 Fixed assets investments**

Fixed assets investments are valued at cost less any provision for impairment in value.

**2 Critical accounting estimates and judgements**

Key area of judgement made by the charity is in relation to the depreciation and useful economic lives of fixed assets

**3 Donations**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Donations – Spiritual Activities</b>				
- Dharmaprabhavna	247,790	23,306	271,096	118,069
- Sadguru Prema	-	-	-	5,100
- Spiritual Centre	-	16,067	16,067	12,352
- General donations	106,318	-	106,318	44,782
- Atmarpit vaiyavach	-	303	303	983
- Jin Mandir Devdravya	-	5,013	5,013	7,287
<b>Donations – Social Activities</b>				
- Love and Care funds	-	724,532	724,532	254,447
<b>For the year ended 31 March 2025</b>	<b>354,108</b>	<b>769,221</b>	<b>1,123,329</b>	<b>443,020</b>
<b>For the year ended 31 March 2024</b>	<b>111,915</b>	<b>331,105</b>	<b>443,020</b>	<b>443,020</b>

**4 Investments**

	2025 £	2024 £
Interest receivable	75,804	69,094
	<u>75,804</u>	<u>69,094</u>

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted funds £	Total 2025 £	Total 2024 £
Hall and marquee hire	37,104	10,200	47,304	11,581
Equipment hire	18,718	616	19,334	12,572
Books and CDs	-	-	-	159
TV webcast, advertising and public relations	16,894	1,342	18,236	8,843
Software and download fees	1,978	468	2,446	1,679
Insurance	707	3,840	4,547	3,346
Sponsored travel expenses	5,600	-	5,600	13,280
Divine Touch term kits and teaching materials	344	-	344	946
Retreat and outing expenses	-	-	-	18,977
Miscellaneous expenses	-	-	-	-
Bank and Paypal charges	1,745	755	2,500	3,129
Grants paid (see Note 15)	80,921	158,477	239,397	273,006
Food and Catering	89,083	24,782	113,865	60,481
Hall and stage decoration	22,942	2,655	25,597	10,914
Volunteer and helper expenses	3,486	-	3,486	1,101
Costume and props	2,105	45	2,150	3,610
Energy cost	283	8,323	8,606	7,016
Depreciation of assets used for charitable activities	34,786	2,795	37,581	39,714
Governance costs (see Note 8)	4,860	-	4,860	4,860
Telephone	-	821	821	821
Stationery, postage and freight	1,633	2,578	4,211	1,744
Cleaning and Gardening	33	4,684	4,717	3,810
Rent and rates	-	212	212	218
Repairs and consumable equipment	4,547	10,239	14,786	2,371
Administration	6,214	177	6,391	2,572
Cost of services	15	4,960	4,975	2,225
UK SRLC Projects	-	13,962	13,962	34,477
Yoga	2,663	-	2,663	625
Ashram visit project	-	-	-	1,742
<b>Total</b>	<b>336,661</b>	<b>251,931</b>	<b>588,592</b>	<b>525,819</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**6 Trustees**

None of the Trustees, who are also considered to be the charity's key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year. No expenses were reimbursed to Trustees in the current or prior year.

**7 Employees**

The charity does not have any employees.

**8 Governance costs**

	2025	2024
	£	£
Indemnity insurance for Trustees	60	60
Auditors' remuneration (donated service in kind)	4,800	4,800
	<u>4,860</u>	<u>4,860</u>

**9 Tangible fixed assets**

	Land	Freehold building	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	199,249	1,627,223	112,858	1,939,330
Additions	-	-	10,169	10,169
Transfers	-	-	-	-
At 31 March 2025	<u>199,249</u>	<u>1,627,223</u>	<u>123,027</u>	<u>1,949,499</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	-	154,493	104,157	258,650
Depreciation charged in the year	-	32,526	5,055	37,581
At 31 March 2025	<u>-</u>	<u>187,019</u>	<u>109,212</u>	<u>296,231</u>
<b>Carrying amount</b>				
At 31 March 2025	199,249	1,440,204	13,815	1,653,268
At 31 March 2024	<u>199,249</u>	<u>1,472,730</u>	<u>8,701</u>	<u>1,680,680</u>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**10. Fixed Asset Investments**

	2025	2024
	£	£
Other	2,190,072	1,525,315

There were no investment assets outside the UK Investments (neither listed nor unlisted) were as follows:

	2025	2024
	£	£
Bank deposits -value at the start of the year	1,525,315	1,441,112
Bank deposits - additions	929,757	590,776
Bank deposits - disposals	(265,000)	(506,573)
Bank deposits - value at the end of the year	2,190,072	1,525,315

**11 Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Interest receivable	67,996	50,649
Other debtors	16,763	20,528
Prepayments and accrued income	2,606	4,160
	<u>87,365</u>	<u>75,337</u>

**12 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other creditors and accruals	5,458	6,591

**13 Related party transactions**

The charity made donations during the year amounting to £68,337 (2024: £54,849) to Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra whose Trustees include Mr Maulik Shah and Mr Ajay Doshi.

The charity made donations during the year amounting to £6,785 (2024: £1,952) to Shrimad Rajchandra Sarvamangal Trust whose Trustees include Mr Ajay Doshi.

Total donations given by the Trustees and related parties during the year amounted to £202,679 (2024: £24,268). These donations were made without any conditions attached to them.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**14 Analysis of the Net Movement in Funds**

<u>Current Year</u>	<u>At 01/04/2024</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31/03/2025</u>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,034,419	462,462	(336,661)	(15,877)	2,144,343
Designated fund	1,000,000	-	-	-	1,000,000
<b>Restricted funds</b>					
Love and care funds	111,631	735,441	(176,309)	-	670,763
Devdravya	201,388	5,013	(100)	-	206,301
Sadguru Prema	2,562	-	-	-	2,562
London spiritual centre	-	16,067	(31,944)	15,877	-
Sangh Vatsalya and Atmarpit Vaiyavach	34,211	23,609	(43,578)	-	14,242
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	8,299	860	-	-	9,160
Atmasiddhi Book Fund	72,225	-	-	-	72,225
<b>Total</b>	<b>3,465,780</b>	<b>1,243,452</b>	<b>(588,592)</b>	<b>-</b>	<b>4,120,640</b>

**Prior year**

	<u>At 01/04/2023</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31/03/2024</u>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,006,853	237,896	(201,954)	(8,376)	2,034,419
Designated fund	1,000,000	-	-	-	1,000,000
<b>Restricted funds</b>					
Love and care funds	114,487	263,747	(266,603)	-	111,631
Devdravya	194,101	7,287	-	-	201,388
Sadguru Prema	2,562	5,100	(5,100)	-	2,562
London spiritual centre	-	12,352	(20,728)	8,376	-
Sangh Vatsalya and Atmarpit Vaiyavach	13,726	51,919	(31,434)	-	34,211
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	6,451	1,848	-	-	8,299
Atmasiddhi Book Fund	72,225	-	-	-	72,225
<b>Total</b>	<b>3,411,450</b>	<b>580,149</b>	<b>(525,819)</b>	<b>-</b>	<b>3,465,780</b>

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**14 Analysis of the Net Movement in Funds (continued)**

**Transfer of funds**

£15,877 (2024: £8,376) transfer was made from general funds to cover the running expenses of the London Spiritual Centre (restricted fund), which is being used by the charity to further its activities.

**Unrestricted general funds**

These constitute the total funds received and generated by the charity. They are to be used for the charity's main objective of advancement of the Jain religion for the benefit of the public and for meeting the support and governance costs generally.

Designated fund represents general funds to be used towards any future purchase of land/buildings required to further expand the charities activities

**Restricted funds**

**Love and Care**

This programme is the result of Shrimad Rajchandraji's all-pervading love and care and encompasses the entire universe. Shrimad Rajchandraji is the divine source of inspiration behind this monumental sevayajna (seva movement), and each seva activity is undertaken with an attitude of love and care. Shrimadji's message is an expression of love and care extending from the smallest living organism to the entire spectrum of life. Love and Care programme encompasses various projects such as Education Care, Child Care, Animal Care, Community Care etc. related to mankind, animals and the environment. Donations received for the Love and Care programme are to be utilised towards all of the various care projects at the discretion of the Trustees.

**Devdravya**

These are funds raised from the general public to be used for construction, renovation and maintenance of Jain temples.

**Sadguru Prerna**

These funds are raised for the development of a spiritual township on the pious land of Dharampur, Gujarat, India where seekers from across the globe will congregate with the aim of attaining great spiritual heights.

**London Spiritual Centre**

This represents funds raised for the purchase, refurbishment and maintenance of a centre in Bushey from which to conduct the charity's activities.

**Sangh Vatsalya and Atmarpit Vaiyavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vaiyavach are funds raised for the welfare and maintenance of Atmarpit group members, who are life-long celibate devotees.

**Bhakti Group**

This represents funds raised to support training and equipment used to perform Bhakti at various celebrations.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Analysis of the Net Movement in Funds (continued)

##### UK Divine Shop Sales

Funds raised from books, audio and video sales by the UK Divine shop based in the Spiritual Centre.

##### Atmasiddhi Book Fund

Funds were raised towards the cost of compiling, printing and promoting the Atmasiddhi book and to meet the cost of its free distribution to various organisations and individuals.

#### 15 Grants to institutions

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra	15,396	52,941	68,337	54,849
Shrimad Rajchandra Jivdaya Trust	-	19,743	19,743	13,644
Shrimad Rajchandra Sarvamangal Trust	-	6,785	6,785	1,952
Shrimad Rajchandra Education Trust	225	32,089	32,314	27,724
Jain Samaj Manchester	-	-	-	15,000
Turkey Earthquake Appeal	-	-	-	18,655
Dharampur Animal Hospital	65,000	46,051	111,051	133,782
Harrow Recreation Ground Users Association	-	-	-	4,750
Other charities	300	867	1,167	2,650
<b>Total institutional and other grants paid</b>	<b>80,921</b>	<b>158,477</b>	<b>239,397</b>	<b>273,006</b>

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**15 Grants to institutions (continued)**

**Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra**

Grants were made of £36k towards sang vatsalya, £17k towards languages initiative, and £8k towards bicycles for the tribal population in India. The remainder of the grants consisted of various donations for Atmarpit Vaiyavaccha, Sadguru Prerna ashram development, emergency relief care, humanitarian care, environmental care, community care, tribal care and woman care.

Sang vatsalya – this consists of donations which were made for the opportunity to perform various practices during events held in the ashram such as, puja, aarti and chammaar laabhs.

Languages initiative – this relates to translation of Pujya Gurudevshri's satsangs given in Gujarati into various other languages.

Bicycles - the purpose was to provide free bicycles to the neediest tribal population of Dharampur, Kaprada, and nearby districts. This not only gave them mobility but transformed their lives and their futures. The initiative gave them the ability to easily commute for essential daily tasks and employment.

**Shrimad Rajchandra Jivdaya Trust**

A grant of £19,743 was towards welfare of animals, causes such as saving animals from execution, mobile veterinary service, cattle rehabilitation programme, Jivamaitridham, etc

**Shrimad Rajchandra Sarvamangal Trust**

A grant of £6,785 was made towards various medical causes, such as medical camps, blood donation drives, providing artificial limbs, etc

**Shrimad Rajchandra Education Trust**

Grants were made of £14k towards girls' education, £11k towards vocational training for tribal youth and £7k towards various skills development, coaching, and other educational programs.

**Dharampur Animal Hospital**

A grant of £111,051 was made to fund the construction of the Shrimad Rajchandra Animal Hospital in Dharampur, Gujarat, India. This is a new multi- speciality animal hospital with a capacity to treat 150 animals, which is poised to become one of the most premier and advanced animal hospitals in India.

**Various grants**

Grants totalling £1,167 were made to other charities to promote religious and social harmony, and for animal, environmental, medical and humanitarian care.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**16. Detailed comparatives for the statement of financial activities and the balance sheet**

	Unrestricted funds £	Restricted funds £	Total 2024 £
<b><u>Income from:</u></b>			
Donations	111,915	331,105	443,020
Investments	69,094	-	69,094
Charitable activities	55,885	1,851	57,735
Grants	1,000	9,300	10,300
Other incoming resources	-	-	-
<b>Total income</b>	<b>237,894</b>	<b>342,256</b>	<b>580,149</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	201,954	323,866	525,819
<b>Total resources expended</b>	<b>201,954</b>	<b>323,866</b>	<b>525,819</b>
<b>Net income/(expenditure) for the year</b>	<b>35,940</b>	<b>18,390</b>	<b>54,330</b>
<b>Gross transfers between funds</b>	<b>(8,376)</b>	<b>8,376</b>	<b>-</b>
<b>Net movement in funds</b>	<b>27,564</b>	<b>26,766</b>	<b>54,330</b>
<b>Fund balances at 1 April</b>	<b>3,006,855</b>	<b>404,595</b>	<b>3,411,450</b>
<b>Fund balances at 31 March</b>	<b>3,034,419</b>	<b>431,361</b>	<b>3,465,780</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

**16. Detailed comparatives for the statement of financial activities and the balance sheet (continued)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
<b>Fixed assets</b>			
Tangible assets	1,680,681	-	1,680,681
Investments	1,322,082	203,233	1,525,315
	<u>3,002,763</u>	<u>203,233</u>	<u>3,205,996</u>
<b>Current assets</b>			
Debtors	6,539	68,798	75,337
Cash at bank and in hand	25,117	165,922	191,039
	<u>31,656</u>	<u>234,720</u>	<u>266,376</u>
<b>Creditors: amounts falling due within one year</b>	-	(6,591)	(6,591)
<b>Net current assets</b>	<u>31,656</u>	<u>228,129</u>	<u>259,785</u>
<b>Total assets less current liabilities</b>	<u>3,034,419</u>	<u>431,362</u>	<u>3,465,781</u>
<b>Income funds</b>			
Restricted funds	-	431,362	431,362
Unrestricted funds	2,034,419	-	2,034,419
Unrestricted designated fund for property purchase	1,000,000	-	1,000,000
	<u>3,034,419</u>	<u>431,362</u>	<u>3,465,781</u>



**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

England & Wales - Charity number 1138913

---

# Accounts

---

**Charity Registration No. 1138913**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**PSJ Alexander & Co.  
1 Doughty Street  
LONDON  
WC1N 2PH**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

	<b>Page</b>
Report of the Trustees	1 – 10
Report of the Independent Auditors	11- 13
Statement of financial activities	14
Balance sheet	15
Statement of cashflows	16
Notes to the financial statements	17 –29

# **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

---

The Trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's declaration of trust deed dated 4 November 2010, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (second edition – October 2019) and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)."

### **Structure, governance and management**

#### **Governing Document**

Shrimad Rajchandra Mission Dharampur (UK) is constituted as a charitable trust registered with the Charity Commission for England and Wales on 10 November 2010 under charity number 1138913. It is governed by a deed of trust dated 4 November 2010.

#### **Organisational Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The ordinary meetings of the Trustees as a body take place at least twice per annum and this is supplemented by additional meetings as necessary. The activities of the Charity are overseen by the Board of Trustees with each Trustee being assigned to head a specific activity. The Board of Trustees are supported in running of the day-to-day activities by an Executive Committee, respective members of which are directly responsible to the Trustee in-charge of the appropriate activity.

#### **Recruitment and Appointment of Trustees**

The existing Trustees are responsible for the appointment/removal of Trustees in accordance with the charity's deed of trust. New Trustees are briefed about their responsibilities by the existing Trustees. At any time, a minimum of nine Trustees is required and the Trustee are appointed for a term of three years by a resolution of the Trustees passed at a special meeting.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Risk Management

The Executive Committee actively reviews the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems to be adequate. The Trustees are satisfied that there are appropriate controls in place to provide reasonable assurance against fraud or error and to deal with risks identified. In particular, annual insurance cover is in place to safeguard the activities and equipment owned by the charity. Below are the principal risks faced by the charity and the control procedures to mitigate the risks:

<b>Operational risks</b>	
Risk identified	Control Procedure
Serious injury to volunteer or visitor while conducting activity (e.g. yoga)	Introduction of liability waiver to be signed by all yoga participants
Accidental physical harm (children falling and/or getting hurt in class)	Access to First Aid kit and a volunteer with First Aid training and reporting any incident to parents immediately or soon after class depending on gravity of harm
London Spiritual Centre or SRMD UK volunteers are subject to racial/hate crime	Extensive engagement of the local community to minimise likelihood as much as possible
Significant drop in number of volunteers	Regular engagement of volunteers and effective feedback process
<b>Financial, legal and insurance-related risks</b>	
Risk identified	Control Procedure
Donations/income from fundraising become smaller or less frequent	Ensuring significant activities are appropriately budgeted for in advance
Loss of funds due to investment losses and/or bank failure	Diversification of reserves across multiple reputable banks
Damage, loss or theft of property or equipment	Ensure adequate levels of insurance for all reasonable risks, adequate security (e.g. CCTV) and controls over access to high-value items and Maintenance for high-value systems to ensure warranty remains intact
Damage to buildings/assets owned by the charity through fire, theft, damage etc.	Ensure adequate levels of insurance for all reasonable risks
<b>Governance risks</b>	
Risk identified	Control Procedure
Breach of Child Protection Policy	DBS checks conducted for all new volunteers, update and circulate Child Protection Policy (CPP) to all volunteers every 2 years. Volunteers must sign to confirm they have read and understood CPP

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Objectives and activities**

The charity's objectives are:

1. Advancement of the Jain Religion for the benefit of the public through the holding of Satsangs (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine Worship in the form of Hymns and Chants), public celebration of religious festivals and distributing literature/audio-visual material on Jainism so as to enhance worship and faith in the devotee, and in this manner improve the devotees' moral values through religious and spiritual teachings, and enhance spiritual feelings by also taking learning's from Hinduism & Buddhism Philosophies.
2. To further such purposes as are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine.

#### **Investments policy**

The Trustees take a very prudent view to the investment of surplus funds, as these are being retained for furthering the objectives of the charity. Accordingly, funds not required for expenditure in the short term, are placed on fixed deposits with banks and building societies that have good credit ratings and provide maximum return. These fixed deposits are reported as Fixed Assets Investments on the Balance Sheet. As at 31 March 2024, the amounts invested in fixed term deposits was £1,525,315 (2023: £1,441,112).

#### **Grant Making Policy**

In respect to grant making, the Charity ensures the aims and principles in awarding grants are only to fund projects and activities that are exclusively charitable and fall within the objectives of the charity. Due diligence is applied to any grants made to ensure they contribute towards advancement of Jain Religion and other charitable purposes as determined by the Trustees.

#### **Voluntary Help**

The Charity's real strength lies in the enormous amount of voluntary service it receives from its members who willingly and generously give their time. The Charity is entirely run by volunteers who do not receive any remuneration for their services.

#### **Public Benefit Statement**

Our objectives and aims are set out to reflect our faith and spiritual aims. The Trustees review our activities regularly to ensure they continue to reflect our objectives and aims. In carrying out this review and in planning future activities the Trustees have considered the Charity Commission's general guidance on the public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Summary of Main Activities**

During the financial year 2023-24, Shrimad Rajchandra Mission Dharampur (UK) ("SRMD UK") continued its efforts to fulfil the Trust's objectives through a diverse range of activities across spirituality, wellbeing, community harmony, and social welfare. The year saw the continuation of several established initiatives as well as the introduction of new programmes to expand outreach and impact, with growing participation and engagement across the UK.

#### **Spiritual Discourses and Retreats**

Throughout the year, SRMD UK facilitated regular screenings of spiritual discourses by Pujya Gurudevshri Rakeshji at the SRMD London Spiritual Centre, along with the Manchester and Leicester Centres. These sessions, held both in-person and virtually, catered to seekers across all regions and included discussions and reflections to deepen spiritual understanding. Weekly or fortnightly spiritual group meetings were hosted regularly at the Centres, providing participants a platform for collective learning and interaction. Volunteers in Birmingham conducted monthly spiritual sessions and meditation programmes at the Jain Ashram, the Hindu Mandir in Sheffield, and the Shree Ram Mandir in Ashton-Under-Lyne, further enhancing accessibility.

One of the year's highlights was the Dharmayatra of Pujya Gurudevshri Rakeshji in September and October 2023, which brought together devotees for significant spiritual milestones. The Manchester Jain Centre hosted the Pratishta Ceremony of Bhagwan Param Krupalu Dev's idol, a transformative event that enriched the spiritual lives of attendees. A profound and inspiring discourse by Pujya Gurudevshri was held at the Jain Community Centre in Manchester, attracting a large congregation of seekers. Additionally, a three-day residential retreat in Blackburn drew close to 400 participants, incorporating daily discourses, guided meditation, yoga sessions, and cultural celebrations. The immersive retreat provided a well-rounded experience of spiritual growth, introspection, and community bonding.

The year also saw the Centres hosting workshops and sessions by visiting Atmarpits, including Atmarpit Smrutiji in April 2023, Atmarpit Shraddhaji in July 2023, Atmarpit Rajuji in August 2023, and Atmarpit Kotharji in March 2024. These sessions covered topics such as "Master Your Mind" and "Unlocking Your Inner Potential," offering practical guidance on achieving personal and spiritual goals. Additionally, yoga workshops were conducted at the SRMD London Spiritual Centre and during the World Yoga Festival in Henley, focusing on integrating physical wellness with inner harmony.

#### **Children's and Educational Activities**

SRMD UK continued its commitment to children's value-based education through its Divine Touch programmes. These programmes, designed for different age groups, include Magictouch (for children aged 4-8), Arhat Touch (for ages 9-12), and Spirituالتouch (for teens aged 13-16). Classes were held at the SRMD London Spiritual Centre as well as in Manchester, Leicester, Birmingham, and Sheffield. The Arhat Touch programme was also adapted for adults in North and East London. To ensure accessibility, SRMD UK expanded these offerings through online and hybrid formats, enabling participation from families in remote areas.

SRMD UK collaborated with local schools, inviting students to the SRMD London Spiritual Centre to introduce them to Jain philosophy and practices. Interactive activities such as temple visits, Jain cooking demonstrations, yoga, and meditation were offered to enhance the educational experience. In Manchester, children shared core Jain values at an interfaith event attended by over 200 participants, fostering understanding and dialogue between communities.

Additionally, children were encouraged to practice kindness through community service projects such as creating gifts for the elderly, celebrating Mother's Day, and serving meals to those observing austerities.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

A unique Spiritual Sleepover Retreat was hosted for the first time in Manchester and London, featuring creative and engaging activities such as art, photography, dance, and movie screenings—all with a spiritual perspective.

In Leicester, children performed a dance drama for over 500 attendees during a celebration of 35 years of the Jain Temple. Furthermore, a collaboration was initiated with the local Ram Mandir to introduce a new Magictouch class for younger members of their community.

#### **Weekly Meditations, Meditation Retreats, Yoga and Wellness Programme:**

SRMD UK continued to focus on enhancing mental and physical wellbeing through regular meditation, yoga, and wellness initiatives. The "Serene Saturdays" guided meditation sessions were held every weekend, both in-person and virtually, attracting regular attendees from across the country. These sessions were complemented by quarterly Half-Day Meditation Retreats, which offered participants an immersive experience of mindfulness and reflection.

The Wellness Series hosted by the SRMD London Spiritual Centre featured interactive talks by guest speakers on topics such as resilience, achieving dreams, and yoga therapy. These sessions, attended by over 100 participants, were designed to promote community cohesion and general wellbeing. The SRMD Yoga programme offered regular weekly classes led by qualified instructors, focusing on holistic health through asana, pranayama, and meditation. In collaboration with the High Commission of India and Nehru Centre, SRMD Yoga also participated in the International Day of Yoga at Trafalgar Square, showcasing the importance of yoga in daily life.

#### **Charitable Activities and Projects**

The charitable initiatives of SRMD UK are undertaken under the Shrimad Rajchandra Love and Care (SRLC) programme, a comprehensive 10-care initiative designed to address a variety of community needs. These efforts span all UK Centres and cater to vulnerable populations, fostering compassion, service, and community welfare.

#### **UK Centres**

##### *UK-Wide Activities*

SRLC UK played a pivotal role in providing essential support to those in need. Over the financial year, 17,000 hot meals were prepared and distributed near centres in Manchester and London, ensuring nourishment for vulnerable individuals. Volunteers also engaged in regular bird-feeding activities, providing over 5,300 kg of bird feed in permitted areas, promoting care for the environment.

To support rough sleepers and homeless individuals during the cold winter months, SRLC distributed nearly 700 Winter Essential Kits from November 2023 to February 2024. These kits included warm clothing and hygiene essentials and were distributed directly on the streets of London and via collaborations with organisations such as Grow Charity and Don't Walk Past Group.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### London Centre Activities

The London Centre spearheaded various community-focused initiatives throughout the year. 40 cooking sessions at the London Spiritual Centre resulted in the preparation of nearly 3,000 boxed hot Jain meals, which were distributed directly on Watford High Street and through local homeless organisations like YMCA Brindle Court, YMCA Borehamwood, and Grow Charity.

The Centre also hosted bi-monthly “Cuppa & Catch-Up” sessions, creating a welcoming space to combat loneliness and foster friendships. With an average attendance of over 55 participants and peaks of up to 85 attendees, these sessions offered activities such as chair yoga, meditation, and bingo, drawing individuals from diverse backgrounds across the community.

Additionally, the Centre distributed over 1,200 care packs containing hygiene items and other essentials to children with special needs, abused women, the elderly, and the homeless. These were distributed during events like National Children’s Day, Valentine’s Day, and International Women’s Day, in partnership with organisations including Solace Women’s Aid, Watford Mencap, and Herts Independent Living.

Support for refugees included providing £2,000 worth of baby and sanitary products, school supplies for 275 children, and organising a winter gifts initiative benefiting the same number of children. A fun day for 40 refugee children was also organised. Partnerships with organisations like Watford Three Rivers Refugee Partnership and New Citizens Gateway enabled impactful aid. The Centre also supplied over 500 baby items through collaborations with Sebby’s Corner and Watford Alternatives.

In June 2023, volunteers assisted the Two Oaks Pony Sanctuary during an open day that drew 500 visitors. In December 2023, SRLC collaborated with the local council to plant 4,500 bulbs at the Ahimsa Peace Forest in Kenton Recreation Ground, promoting environmental awareness.

#### Manchester Centre Activities

The Manchester Centre addressed diverse community needs through a variety of initiatives. Its “Spreading Smiles” project focused on providing essentials to vulnerable individuals, including the homeless, disabled, and unemployed. Over the year, the project delivered 14,455 vegan meals, 780 food parcels, 200 hygiene packs, and 2,300 new clothing items to children and elderly community members.

The Centre supported numerous local organisations, including Two Brews, Feeding the Community Stockport, Gatley Foodbank, and Helping Hands. Special drives such as the Easter Treats Drive, Christmas Toy Drive, Winter Essentials Drive, and New Year Clothes Drive were conducted to celebrate occasions and provide tailored aid to those in need.

The Centre also celebrated Atmarpit Nemiji’s 40th birthday by saving 40 animals from slaughter, aligning with SRMD UK’s principle of non-violence (ahimsa). Volunteers participated in a Mindfulness Challenge in collaboration with Aviva to raise funds for an animal hospital in India. The Centre also adopted 40 cows at the Hillside Sanctuary, continuing to provide ongoing support.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

#### Leicester Centre Activities

The Leicester Centre actively contributed to refugee support and initiatives for children with special needs. It donated 60 hygiene and sanitary gift bags to 60 refugee families through the Leicester City of Sanctuary Charity. The Centre also provided five bicycles and a variety of games to children at the Netherhall Children's Home, ensuring inclusivity and enrichment for those with special needs and disabilities.

#### **Interfaith and Community Activities**

SRMD UK has been an active participant in interfaith and community initiatives throughout the year, fostering understanding, cohesion, and collaboration across diverse faith groups. The organisation regularly attends meetings of the Bushey Interfaith Forum, Watford Interfaith Association, Hertsmere Forum of Faiths, Hertfordshire Faith Leaders Forum, and Hertfordshire Interfaith, contributing to ongoing discussions on harmony and collective action. Presentations on behalf of the Jain faith were delivered at key events, including the Religions for Peace seminar on Youth, Peace, and the Environment, gatherings at the Zoroastrian Centre, the St Albans Diocese event at St Albans Cathedral, and a session at the Liberal Jewish Synagogue in St John's Wood. SRMD UK also took part in the signing of the Hertfordshire Faith Covenant, a landmark initiative held at the Hertfordshire County Council offices, promoting mutual respect and interfaith collaboration.

The SRMD London Spiritual Centre has become a hub for community engagement, frequently hosting local events to promote peace and cohesion. Among its impactful initiatives, the 'Cuppa and Catch-Up' project part of Hertsmere Council's Warm/Cool Spaces Initiative, has gained significant traction. Designed to address loneliness and the cost-of-living crisis, the project offers a welcoming social space with free tea, snacks, and activities such as chair yoga, card-making, and meditation. Attendance peaked at 85 participants this year, reflecting the initiative's success in attracting individuals from diverse backgrounds and faiths.

The SRMD London Spiritual Centre also actively supports the Bushey Community Festival, opening its doors annually for a community open day as part of this week-long celebration. On the occasion of Diwali, the SRMD London Spiritual Centre welcomed hundreds of local community members for a Diwali and Interfaith Peace Programme, attended by local Mayors and Councillors, further strengthening ties with the broader community.

This year, SRMD UK was recognised for its exceptional contributions to community service. Mrs. Sonal Mehta, a Trustee of SRMD UK, was honoured with the 'Excellence in Community Service' award by OneJAIN, reflecting SRMD UK's consistent efforts to create meaningful impact.

At the Manchester Centre, interfaith activities have been equally vibrant. In April 2023, the Centre organised an interfaith session led by Atmarpit Smritiji, focusing on the power of resilience. This event brought together various organisations, community groups, and voluntary bodies, emphasising shared values of strength and unity. In May 2023, the Manchester Centre represented the Jain faith at several prestigious events, including the Civic Service at Manchester Cathedral, celebrating the coronation of His Majesty King Charles III, and the Mayoral Civic Service at the same venue, which marked the appointment of Councillor Yasmine Dar, Manchester's first female Lord Mayor of Asian origin.

In a landmark initiative, the Manchester Centre hosted an interfaith service at the historic Manchester Cathedral on Mahatma Gandhi's 154th birth anniversary on October 2, 2023. Attended by over 350 participants from diverse faiths and backgrounds, the event celebrated universal values of love, peace, and unity, underscoring SRMD UK's commitment to fostering interfaith dialogue and shared human values.

Through these diverse and impactful activities, SRMD UK continues to strengthen its role as a key player in promoting interfaith harmony and community integration across the UK.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Financial review and results for the year

The results for the year are shown on page 14 of the financial statements, which the Trustees consider to be satisfactory. Total donations income received in 2024 was lower than that received in 2023. This was primarily because of lower donations raised compared to the previous year for the Dharmaprabhavna activities due to Pujyashri Gurudev's shorter UK visit covering only the Manchester Centre, and Sadguru Prerna project, completed mostly in the previous year. However, this was partially offset by the higher donations raised for the new animal hospital being built in Dharampur, part of Love and Care activities. The investment income comprising of interest income was substantially higher due to the higher interest rates available during the year for funds placed on fixed deposits. Overall the total income was similar to the previous year and this was also the case for total expenditure for the year.

Total Reserve Funds - Restricted and Unrestricted: The Trust's total reserve funds at 31st March 2024 stood at £3,465,780 (2023: £3,411,450) divided between restricted funds of £431,361 (2023: £404,595) and unrestricted funds of £3,034,419 (2023: £3,006,855) including unrestricted designated funds of £1,000,000 (2023: £1,000,000) per the Balance Sheet. The restricted funds are for specific purposes and were not available for general purposes of the charity. The unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

The trust had a net surplus of £54,330 (2023: £58,059) during the year per the Statement of Financial Activities. The Trustees would like to acknowledge and thank the tremendous efforts of the volunteers and the many supporters of the charity for their kind and generous donations.

#### Reserves policy and going concern

The Trustees consider the key measure of sustainability for the charity to be current and future liquidity cover, rather than the surplus or deficit accounting position. As a consequence, the trustees have set appropriate reserves policy relating to liquidity based on the relationship between readily realisable assets, on-going level of donations received and the cash requirements associated with sustaining the charity's operations for a period. In establishing this policy, the Board of Trustees conducts an annual review of the level of unrestricted reserves in the general funds by considering risks associated with the various income streams, expenditure plans and balance sheet items. The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income or asset values;
- allow for reasonable level of working capital;
- provide funds for ongoing and future refurbishment of the property; and
- allow the charity to continue to further its objectives.

The Board of Trustees has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The Board therefore considers that the charity has adequate resources to continue in operational existence for the foreseeable future and continues to adopt the going concern basis of accounting in preparing the accounts.

The trustees review the charity's reserves policy annually and are satisfied with the level of cash reserves at the year-end. The Trustees consider that the Charity should have free reserves of approximately £350,000 to cover its core activities for 6 to 9 months. Actual free reserves (including short term investments in money market instruments) as at 31st March 2024 were approximately £353,000 (2023: £295,000).

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Plans for future periods**

We are planning to keep building on our current level of activities so that we can touch many more lives for their spiritual growth and inner transformation through wisdom, meditation, wellness/Yoga and selfless service to the community at large. We are also planning to increase our charitable activities considerably. To achieve this objective, unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

#### **Reference and Administrative details**

##### **Board of Trustees**

Mr Mayur Mehta (President)  
Mr Dharmesh Doshi (Secretary)  
Mr Pareshkumar Udani (Treasurer)  
Mr Ashwinkumar Mehta  
Mr Shailesh Virani  
Mrs Sonal Mehta  
Mr Maulik Shah  
Mr Ajay Doshi  
Mr Manthan Taswala

##### **Trustees holding title to property belonging to the charity**

Mr Ashwinkumar Mehta  
Mr Pareshkumar Udani

**Charity number: 1138913**

##### **Principal address**

3 Saddlers Close  
Hatch End Pinner  
HA5 4BA

##### **Honorary Auditors**

PSJ Alexander & Co.  
1 Doughty Street London  
WC1N 2PH

##### **Bankers**

National Westminster Bank Plc 317 Hale Lane  
Edgware Middlesex HA8 7AX

State Bank of India 630-632 Finchley Road London  
NW11 7RR

Barclays Bank 126 Station Road Edgware London  
HA8 7RY

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP)
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

#### **ON BEHALF OF THE BOARD:**

.....

**Mr D Doshi (Secretary) Trustee**  
**Dated: 22<sup>nd</sup> January 2025**

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity')**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Opinion**

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2024 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, 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 charity 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

---

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of financial statements which 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 charity'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 regulations made under section 154 of that Act.

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.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

---

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

- we reviewed the financial statements disclosures and testing to supporting documentations to assess compliance with provisions of relevant laws and regulations that have a direct effect on the financial statements;
- we enquired with the management team concerning actual and potential litigation and claims;
- we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- we read minutes of meetings of those charged with governance;
- we obtained an understanding of any provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions/assets; and
- we addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of the business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

#### **Use of our report**

This report is made solely to the charity'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 charity's Trustees those matters 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Vimal N Shah  
Senior Statutory Auditor  
PSJ Alexander & Co  
Chartered Accountants & Registered Auditors  
1 Doughty Street  
London WC1N 2PH

Date: 22<sup>nd</sup> January 2025

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations	3	111,915	331,105	443,020	503,198
Investments	4	69,094	-	69,094	24,634
Charitable activities		55,885	1,851	57,735	42,268
Grants		1,000	9,300	10,300	2,500
Other incoming resources		-	-	-	4,858
<b>Total income</b>		<b>237,894</b>	<b>342,256</b>	<b>580,149</b>	<b>577,458</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	201,954	323,866	525,819	519,399
<b>Total resources expended</b>		<b>201,954</b>	<b>323,866</b>	<b>525,819</b>	<b>519,399</b>
<b>Net income/(expenditure) for the year</b>		<b>35,940</b>	<b>18,390</b>	<b>54,330</b>	<b>58,059</b>
<b>Gross transfers between funds</b>	14	<b>(8,376)</b>	<b>8,376</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>27,564</b>	<b>26,766</b>	<b>54,330</b>	<b>58,059</b>
Fund balances at 1 April		3,006,855	404,595	3,411,450	3,353,391
<b>Fund balances at 31 March</b>		<b>3,034,419</b>	<b>431,361</b>	<b>3,465,780</b>	<b>3,411,450</b>

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	9	1,680,681	-	1,680,681	1,711,353
Investments	10	1,322,082	203,233	1,525,315	1,441,112
		<u>3,002,763</u>	<u>203,233</u>	<u>3,205,996</u>	<u>3,152,465</u>
<b>Current assets</b>					
Debtors	11	6,539	68,798	75,337	37,879
Cash at bank and in hand		25,117	165,922	191,039	225,229
		<u>31,656</u>	<u>234,720</u>	<u>266,376</u>	<u>263,108</u>
<b>Creditors: amounts falling due within one year</b>					
	12	-	(6,591)	(6,591)	(4,123)
Net current assets		<u>31,656</u>	<u>228,129</u>	<u>259,785</u>	<u>258,985</u>
<b>Total assets less current liabilities</b>		<u>3,034,419</u>	<u>431,362</u>	<u>3,465,781</u>	<u>3,411,450</u>
<b>Income funds</b>					
Restricted funds		-	431,362	431,362	404,595
Unrestricted funds		2,034,419	-	2,034,419	2,006,855
Unrestricted designated fund for property purchase		1,000,000	-	1,000,000	1,000,000
	14	<u>3,034,419</u>	<u>431,362</u>	<u>3,465,781</u>	<u>3,411,450</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 22nd January 2025

and were signed on its behalf by:

.....  
Mr M Mehta (President) Trustee

.....  
Mr P Udani (Treasurer) Trustee

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

Notes	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>	(10,040)	139,403
<b>Net cash provided by (used in) operating activities</b>	<b>(a)</b> (10,040)	139,403
<b>Cash flows from investing activities:</b>		
(Increase)/decrease in investments	(84,203)	(200,877)
Dividends, Interest and rent	69,094	24,634
Disposal/ (Purchase) of property, plant and equipment	(9,041)	(6,418)
<b>Net cash (used in) provided by investing activities</b>	<u>(24,150)</u>	<u>(182,661)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(b)</b> (34,190)	(43,258)
<b>Cash and cash equivalents brought forward</b>	<u>225,229</u>	<u>268,487</u>
<b>Cash and cash equivalents carried forward</b>	<u>191,039</u>	<u>225,229</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net movements in funds for the reporting period		
Net income	54,330	58,059
Adjustments for:		
Depreciation charges	39,714	59,639
Interest	(69,094)	(24,634)
(Increase)/ decrease in debtors	(37,458)	52,204
Increase/ (decrease) in creditors	2,468	(5,865)
<b>Net cash provided by (used in) operating activities</b>	<u>(10,040)</u>	<u>139,403</u>

(b) Analysis of cash and cash equivalents

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash and cash equivalents at the beginning of the reporting period	225,229	268,487
Change in cash and cash equivalents in the reporting period	<u>(34,190)</u>	<u>(43,258)</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>191,039</u>	<u>225,229</u>

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), the second edition of the Statement of Recommended Practice for charities issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and use of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Incoming resources are credited to the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, donation pledges and grants are recognised as income when the charity becomes legally entitled to them but otherwise, they are recognised when received.” Donations in kind” are included as income at their estimated market values. Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. Tax recoverable is shown as a debtor at the year end. The value of voluntary services is not recognised, as the cost of estimating these exceed any benefits to the users of these financial statements.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

In particular, the policy for including items within costs of raising funds, charitable activities, governance and support costs is:

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**Accounting policies (continued)**

**Costs of raising funds**

Costs of raising funds are those costs incurred in attracting voluntary income or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes support costs relating to those activities.

**Governance costs**

Include costs of the preparation and audit of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters. Governance costs are included within support costs.

**Support Costs**

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. All support costs have been allocated to the one charitable activity of the charity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% per annum on a straight-line basis
Building	2% per annum on a straight-line basis

No depreciation is provided on freehold land.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**Accounting policies (continued)**

**1.9 Cash and Cash Equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

**1.10 Liabilities**

Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**1.11 Taxation**

The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes.

No tax charges have arisen in the charity.

**1.12 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

**1.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.14 Grants**

Government and other grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government and other grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**Accounting policies (continued)**

**1.15 Fixed assets investments**

Fixed assets investments are valued at cost less any provision for impairment in value.

**2 Critical accounting estimates and judgements**

Key area of judgement made by the charity is in relation to the depreciation and useful economic lives of fixed assets

**3 Donations**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations – Spiritual Activities</b>				
- Dharmaprabhavna	67,133	50,936	118,069	187,027
- Sadguru Prerna	-	5,100	5,100	61,637
- Spiritual Centre	-	12,352	12,352	7,585
- General donations	44,782	-	44,782	44,210
- Atmarpit vaiyavach	-	983	983	1,435
- Jin Mandir Devdravya	-	7,287	7,287	11,278
<b>Donations – Social Activities</b>				
- Love and Care funds	-	254,447	254,447	190,025
<b>For the year ended 31 March 2024</b>	111,915	331,105	443,020	503,198
<b>For the year ended 31 March 2023</b>	201,085	302,113	503,198	503,198

**4 Investments**

	<b>2024 £</b>	<b>2023 £</b>
Interest receivable	69,094	24,634
	<u>69,094</u>	<u>24,634</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Hall and marquee hire	11,126	455	11,581	25,042
Equipment hire	11,837	735	12,572	17,804
Books and CDs	159	-	159	4,875
TV webcast, advertising and public relations	8,518	325	8,843	9,691
Software and download fees	1,287	392	1,679	1,198
Insurance	3,346	-	3,346	3,155
Sponsored travel expenses	13,280	-	13,280	16,964
Divine Touch term kits and teaching materials	946	-	946	836
Retreat and outing expenses	18,977	-	18,977	45
Miscellaneous expenses	-	-	-	67
Bank and Paypal charges	2,869	260	3,129	3,283
Grants paid (see Note 15)	19,494	253,512	273,006	235,993
Food and Catering	48,969	11,512	60,481	70,703
Hall and stage decoration	9,761	1,153	10,914	3,252
Volunteer and helper expenses	1,101	-	1,101	1,010
Costume and props	3,610	-	3,610	1,633
Energy cost	-	7,016	7,016	5,639
Depreciation of assets used for charitable activities	32,954	6,760	39,714	59,638
Governance costs (see Note 8)	4,860	-	4,860	4,860
Telephone	-	821	821	821
Stationery, postage and freight	876	868	1,744	2,341
Cleaning and Gardening	-	3,810	3,810	4,199
Rent and rates	-	218	218	589
Repairs and consumable equipment	955	1,416	2,371	14,908
Administration	2,217	355	2,572	-
Cost of services	2,225	-	2,225	1,885
UK SRLC Projects	218	34,259	34,477	22,424
Manchester Sthapana	-	-	-	3,915
Yoga	625	-	625	2,629
Ashram visit project	1,742	-	1,742	-
<b>Total</b>	<b>201,952</b>	<b>323,867</b>	<b>525,819</b>	<b>519,399</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**6 Trustees**

None of the Trustees, who are also considered to be the charity's key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year. No expenses were reimbursed to Trustees in the current or prior year.

**7 Employees**

The charity does not have any employees.

**8 Governance costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Indemnity insurance for Trustees	60	60
Auditors' remuneration (donated service in kind)	4,800	4,800
	<u>4,860</u>	<u>4,860</u>

**9 Tangible fixed assets**

	<b>Land</b>	<b>Freehold building</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2023	199,249	1,627,223	103,817	1,930,289
Additions	-	-	9,041	9,041
Transfers	-	-	-	-
At 31 March 2024	<u>199,249</u>	<u>1,627,223</u>	<u>112,858</u>	<u>1,939,330</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	-	121,879	97,058	218,937
Depreciation charged in the year	-	32,614	7,099	39,713
At 31 March 2024	<u>-</u>	<u>154,493</u>	<u>104,157</u>	<u>258,650</u>
<b>Carrying amount</b>				
At 31 March 2024	199,249	1,472,730	8,701	1,680,680
At 31 March 2023	<u>199,249</u>	<u>1,505,344</u>	<u>6,759</u>	<u>1,711,353</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**10. Fixed Asset Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other	1,525,315	1,441,112

There were no investment assets outside the UK Investments (neither listed nor unlisted) were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank deposits -value at the start of the year	1,441,112	1,240,235
Bank deposits - additions	590,776	635,777
Bank deposits - disposals	(506,573)	(434,900)
Bank deposits - value at the end of the year	1,525,315	1,441,112

**11 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Interest receivable	50,649	18,446
Other debtors	20,528	19,433
Prepayments and accrued income	4,160	-
	75,337	37,879

**12 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	6,591	4,123

**13 Related party transactions**

The charity made donations during the year amounting to £54,849 (2023: £115,662) to Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra whose Trustees include Mr Maulik Shah and Mr Ajay Doshi.

The charity made donations during the year amounting to £1,952 (2023: £42,889) to Shrimad Rajchandra Sarvamangal Trust whose Trustees include Mr Ajay Doshi.

Total donations given by the Trustees and related parties during the year amounted to £24,268 (2023: £50,377). These donations were made without any conditions attached to them.

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**
**14 Analysis of the Net Movement in Funds**

<u>Current Year</u>	At 01/04/2023	Incoming Resources	Outgoing Resources	Transfers	At 31/03/2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,006,853	237,896	(201,954)	(8,376)	2,034,419
Designated fund	1,000,000	-	-	-	1,000,000
<b>Restricted funds</b>					
Love and care funds	114,487	263,747	(266,603)	-	111,631
Devdravya	194,101	7,287	-	-	201,388
Sadguru Prerna	2,562	5,100	(5,100)	-	2,562
London spiritual centre	-	12,352	(20,728)	8,376	-
Sangh Vatsalya and Atmarpit Vaiyavach	13,726	51,919	(31,434)	-	34,211
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	6,451	1,848	-	-	8,299
Atmasiddhi Book Fund	72,225	-	-	-	72,225
<b>Total</b>	<b>3,411,450</b>	<b>580,149</b>	<b>(525,819)</b>	<b>-</b>	<b>3,465,780</b>

**Prior year**

	At 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	At 31/03/2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,952,900	265,127	(191,058)	(1,020,116)	2,006,853
Designated fund	-	-	-	1,000,000	1,000,000
<b>Restricted funds</b>					
Love and care funds	72,733	193,025	(151,271)	-	114,487
Devdravya	193,122	11,278	(10,299)	-	194,101
Sadguru Prerna	2,553	61,637	(61,628)	-	2,562
London spiritual centre	-	12,897	(54,476)	41,579	-
Sangh Vatsalya and Atmarpit Vaiyavach	14,563	31,083	(31,920)	-	13,726
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	4,253	2,200	(2)	-	6,451
Atmasiddhi Book Fund	109,818	211	(18,745)	(19,059)	72,225
APAM	2,404	-	-	(2,404)	-
<b>Total</b>	<b>3,353,391</b>	<b>577,458</b>	<b>(519,399)</b>	<b>-</b>	<b>3,411,450</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**14 Analysis of the Net Movement in Funds (continued)**

**Transfer of funds**

£8,376 (2023: £41,579) transfer was made from general funds to cover the running expenses of the London Spiritual Centre (restricted fund), which is being used by the charity to further its activities.

**Unrestricted general funds**

These constitute the total funds received and generated by the charity. They are to be used for the charity's main objective of advancement of the Jain religion for the benefit of the public and for meeting the support and governance costs generally.

Designated fund represents general funds to be used towards any future purchase of land/buildings required to further expand the charities activities

**Restricted funds**

**Love and Care**

This programme is the result of Shrimad Rajchandraji's all-pervading love and care and encompasses the entire universe. Shrimad Rajchandraji is the divine source of inspiration behind this monumental sevayajna (seva movement), and each seva activity is undertaken with an attitude of love and care. Shrimadji's message is an expression of love and care extending from the smallest living organism to the entire spectrum of life. Love and Care programme encompasses various projects such as Education Care, Child Care, Animal Care, Community Care etc. related to mankind, animals and the environment. Donations received for the Love and Care programme are to be utilised towards all of the various care projects at the discretion of the Trustees.

**Devdravya**

These are funds raised from the general public to be used for construction, renovation and maintenance of Jain temples.

**Sadguru Prerna**

These funds are raised for the development of a spiritual township on the pious land of Dharampur, Gujarat, India where seekers from across the globe will congregate with the aim of attaining great spiritual heights.

**London Spiritual Centre**

This represents funds raised for the purchase, refurbishment and maintenance of a centre in Bushey from which to conduct the charity's activities.

**Sangh Vatsalya and Atmarpit Vaiyavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vaiyavach are funds raised for the welfare and maintenance of Atmarpit group members, who are life-long celibate devotees.

**Bhakti Group**

This represents funds raised to support training and equipment used to perform Bhakti at various celebrations.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**14 Analysis of the Net Movement in Funds (continued)**

**UK Divine Shop Sales**

Funds raised from books, audio and video sales by the UK Divine shop based in the Spiritual Centre.

**Atmasiddhi Book Fund**

Funds were raised towards the cost of compiling, printing and promoting the Atmasiddhi book and to meet the cost of its free distribution to various organisations and individuals.

**Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)**

Funds were raised to meet the costs of an event held to inaugurate a new Jain temple in Shrimad Rajchandra Dharampur ashram in Gujarat, India.

**15 Grants to institutions**

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra	1,450	53,399	54,849	115,662
Shrimad Rajchandra Jivdaya Trust		13,644	13,644	11,845
Shrimad Rajchandra Sarvamangal Trust		1,952	1,952	42,889
Shrimad Rajchandra Education Trust	395	27,329	27,724	19,644
Jain Samaj Manchester	15,000	-	15,000	-
Shree Ram Mandir	-	-	-	20,000
The Jain Network		-	-	10,000
Turkey Earthquake Appeal		18,655	18,655	10,539
Dharampur Animal Hospital	-	133,782	133,782	4,314
Harrow Recreation Ground Users Association	-	4,750	4,750	-
Other charities	2,650	-	2,650	1,100
<b>Total institutional and other grants paid</b>	<b>19,495</b>	<b>253,511</b>	<b>273,006</b>	<b>235,993</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

**15 Grants to institutions (continued)**

**Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra**

Grants were made of £26k towards sang vatsalya, £11k towards bicycles for the tribal population in India, 5k towards Swadhyay Hall seats, £5k towards webcast sponsorship. The remainder of the grants consisted of various donations for Atmarpit Vaiyavaccha, Sadguru Prerna ashram development, emergency relief care, humanitarian care, environmental care, community care and woman care.

Sang vatsalya – this consists of donations which were made for the opportunity to perform various practices during events held in the ashram such as, puja, aarti and chammaar laabhs.

Bicycles - the purpose was to provide free bicycles to the neediest tribal population of Dharampur, Kaprada, and nearby districts. This not only gave them mobility but transformed their lives and their futures. The initiative gave them the ability to easily commute for essential daily tasks and employment.

Swadhyay hall seats – the grant was made towards the construction of the Dharampur ashram lecture theatre. Dharampur ashram is the International Headquarters of Shrimad Rajchandra Mission Dharampur. The ashram is a spiritual sanctuary and a vibrant centre of activity dedicated to the pursuit of a higher existence and spreading love and care through various charitable activities. The activities held at the ashram support advancement of the Jain Religion for the benefit of the public and enhance worship and faith in the devotee.

The webcast sponsorship grant relates to the sponsoring the webcast of lectures and/or satsang shibir(s) at the Ashram globally, there by improving the devotees' moral values through religious and spiritual teachings and advancing the Jain Religion for the benefit of the public.

**Shrimad Rajchandra Jivdaya Trust**

A grant of £13,644 was towards welfare of animals, causes such as saving animals from execution, mobile veterinary service, cattle rehabilitation programme, Jivamaitridham, etc

**Shrimad Rajchandra Sarvamangal Trust**

A grant of £1,952 was made towards various medical causes, such as medical camps, blood donation drives, providing artificial limbs, etc

**Shrimad Rajchandra Education Trust**

A grant of £27,724 was made towards various skills development, coaching, and other educational programs.

**Jain Samaj Manchester**

A grant of £15,000 was made for the consecration of a statue of Param Krupalu Dev in Jain Samaj Manchester

**Turkey Earthquake Appeal**

A grant of £18,655 was made towards emergency earthquake fundraising campaigns run by on the ground organisations working in the affected areas providing medicines, blankets, heaters and food.

**Dharampur Animal Hospital**

A grant of £133,782 was made to fund consultations related to the construction of an animal hospital. A multispeciality animal hospital with a capacity to treat 150 animals, the new Shrimad Rajchandra Animal Hospital is poised to become one of the most premier and advanced animal hospitals in India.

**Harrow Recreation Ground Users Association**

A grant of £4,750 was made to transform a previously unmanaged garden and picnic area into a beautiful 'Ahimsa Peace Garden'.

**Various grants**

Grants totalling £2,650 were made to other charities to promote religious and social harmony, and for animal, environmental, medical and humanitarian care.

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**
**16. Detailed comparatives for the statement of financial activities and the balance sheet**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
<b><u>Income from:</u></b>			
Donations	201,085	302,113	503,198
Investments	24,634	-	24,634
Charitable activities	39,408	2,860	42,268
Grants		2,500	2,500
Other incoming resources		4,858	4,858
<b>Total income</b>	<b>265,127</b>	<b>312,331</b>	<b>577,458</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	191,056	328,343	519,399
<b>Total resources expended</b>	<b>191,056</b>	<b>328,343</b>	<b>519,399</b>
<b>Net income/(expenditure) for the year</b>	<b>74,071</b>	<b>(16,012)</b>	<b>58,059</b>
<b>Gross transfers between funds</b>	<b>(20,116)</b>	<b>20,116</b>	<b>-</b>
<b>Net movement in funds</b>	<b>53,955</b>	<b>4,104</b>	<b>58,059</b>
Fund balances at 1 April	2,952,900	400,491	3,353,391
Fund balances at 31 March	<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**
**16. Detailed comparatives for the statement of financial activities and the balance sheet (continued)**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
<b>Fixed assets</b>			
Tangible assets	1,711,353	-	1,711,353
Investments	1,070,524	370,588	1,441,112
	<u>2,781,877</u>	<u>370,588</u>	<u>3,152,465</u>
<b>Current assets</b>			
Debtors	37,380	499	37,879
Cash at bank and in hand	187,598	37,631	225,229
	<u>224,978</u>	<u>38,130</u>	<u>263,108</u>
<b>Creditors: amounts falling due within one year</b>	-	(4,123)	(4,123)
		0	
Net current assets	<u>224,978</u>	<u>34,007</u>	<u>258,985</u>
<b>Total assets less current liabilities</b>	<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>
<b>Income funds</b>			
Restricted funds	-	404,595	404,595
Unrestricted funds	2,006,855	-	2,006,855
	1,000,000	-	1,000,000
	<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

England & Wales - Charity number 1138913

---

# Accounts

---

**Charity Registration No. 1138913**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**PSJ Alexander & Co.  
1 Doughty Street  
LONDON  
WC1N 2PH**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

	<b>Page</b>
Report of the Trustees	1 – 10
Report of the Independent Auditors	11- 13
Statement of financial activities	14
Balance sheet	15
Statement of cashflows	16
Notes to the financial statements	17 –29

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

---

The Trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's declaration of trust deed dated 4 November 2010, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (second edition – October 2019) and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)."

#### **Structure, governance and management**

##### **Governing Document**

Shrimad Rajchandra Mission Dharampur (UK) is constituted as a charitable trust registered with the Charity Commission for England and Wales on 10 November 2010 under charity number 1138913. It is governed by a deed of trust dated 4 November 2010.

##### **Organisational Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The ordinary meetings of the Trustees as a body take place at least twice per annum and this is supplemented by additional meetings as necessary. The activities of the Charity are overseen by the Board of Trustees with each Trustee being assigned to head a specific activity. The Board of Trustees are supported in running of the day-to-day activities by an Operations Committee, respective members of which are directly responsible to the Trustee in-charge of the appropriate activity.

##### **Recruitment and Appointment of Trustees**

The existing Trustees are responsible for the appointment/removal of Trustees in accordance with the charity's deed of trust. New Trustees are briefed about their responsibilities by the existing Trustees. At any time, a minimum of nine Trustees is required and the Trustee are appointed for a term of three years by a resolution of the Trustees passed at a special meeting.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**Risk Management**

The Executive Committee actively reviews the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems to be adequate. The Trustees are satisfied that there are appropriate controls in place to provide reasonable assurance against fraud or error and to deal with risks identified. In particular, annual insurance cover is in place to safeguard the activities and equipment owned by the charity. Below are the principal risks faced by the charity and the control procedures to mitigate the risks:

<b>Operational risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Serious injury to volunteer or visitor while conducting activity (e.g. yoga)	Introduction of liability waiver to be signed by all yoga participants
Accidental physical harm (children falling and/or getting hurt in class)	Access to First Aid kit and a volunteer with First Aid training and reporting any incident to parents immediately or soon after class depending on gravity of harm
London Spiritual Centre or SRMD UK volunteers are subject to racial/hate crime	Extensive engagement of the local community to minimise likelihood as much as possible
Significant drop in number of volunteers	Regular engagement of volunteers and effective feedback process
<b>Financial, legal and insurance-related risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Donations/income from fundraising become smaller or less frequent	Ensuring significant activities are appropriately budgeted for in advance
Loss of funds due to investment losses and/or bank failure	Diversification of reserves across multiple reputable banks
Damage, loss or theft of property or equipment	Ensure adequate levels of insurance for all reasonable risks, adequate security (e.g. CCTV) and controls over access to high-value items and Maintenance for high-value systems to ensure warranty remains intact
Damage to buildings/assets owned by the charity through fire, theft, damage etc.	Ensure adequate levels of insurance for all reasonable risks
<b>Governance risks</b>	
<b>Risk identified</b>	<b>Control Procedure</b>
Breach of Child Protection Policy	DBS checks conducted for all new volunteers, update and circulate Child Protection Policy (CPP) to all volunteers every 2 years. Volunteers must sign to confirm they have read and understood CPP

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

---

#### **Objectives and activities**

The charity's objectives are:

- 1) Advancement of the Jain Religion for the benefit of the public through the holding of Satsangs (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine Worship in the form of Hymns and Chants), public celebration of religious festivals and distributing literature/audio-visual material on Jainism so as to enhance worship and faith in the devotee, and in this manner improve the devotees' moral values through religious and spiritual teachings, and enhance spiritual feelings by also taking learning's from Hinduism & Buddhism Philosophies.
- 2) To further such purposes as are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine.

#### **Investments policy**

The Trustees take a very prudent view to the investment of surplus funds, as these are being retained for furthering the objectives of the charity. Accordingly, funds not required for expenditure in the short term, are placed on fixed deposits with banks and building societies that have good credit ratings and provide maximum return. These fixed deposits are reported as Fixed Assets Investments on the Balance Sheet. As at 31 March 2023, the amounts invested in fixed term deposits was £1,441,112 (2022: £1,240,235).

#### **Grant Making Policy**

In respect to grant making, the Charity ensures the aims and principles in awarding grants are only to fund projects and activities that are exclusively charitable and fall within the objectives of the charity. Due diligence is applied to any grants made to ensure they contribute towards advancement of Jain Religion and other charitable purposes as determined by the Trustees.

#### **Voluntary Help**

The Charity's real strength lies in the enormous amount of voluntary service it receives from its members who willingly and generously give their time. The Charity is entirely run by volunteers who do not receive any remuneration for their services.

#### **Public Benefit Statement**

Our objectives and aims are set out to reflect our faith and spiritual aims. The Trustees review our activities regularly to ensure they continue to reflect our objectives and aims. In carrying out this review and in planning future activities the Trustees have considered the Charity Commission's general guidance on the public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

---

#### **Summary of Main Activities**

During the financial year 2022-23, we continued several initiatives and adopted new formats to deliver the objects of the Trust. The London Spiritual Centre held several activities across topics from spirituality, wellbeing, community harmony and social welfare projects. Regular screenings of spiritual discourses by Pujya Gurudevshri Rakeshji both, virtually and in-person, were done throughout the year. Regular weekly or fortnightly spiritual group meetings continued to take place throughout the year. We witnessed increased participation across all activities. Manchester and Leicester Centres continued the hosting of Weekly Group Meetings and Home screening Pujya Gurudevshri's Spiritual Discourses.

During the Dharmayatra of Pujya Gurudevshri in May 2022, there was a Pratishtha of idols of Lord Mahavir and Bhagwan Param Krupalu Dev at the New Sanatan Mandir to be opened at Aston. In London, during the Public discourses of Pujya Gurudevshri over 2500 attendees benefitted over two days. At Leicester, Public discourse was organized at the Athena where over 600 attendees benefitted from the knowledge imparted by Pujya Gurudevshri. During the year, all Centres hosted Atmarpit Smrutiji's Discourse including at (1) Jain Samaj Europe, Leicester (2) Ram Mandir, Leicester (3) Centre Home (4) Jain Samaj, Manchester and hosted Atmarpit Shradhdhaji with (1) Well Being session at Leicester Town Hall Square with Children (2) Meditation and Discourse at Centre Home (3) Jain Samaj Manchester and (4) London Spiritual Centre (LSC).

#### **Divine Touch:**

Shrimad Rajchandra Divinetouch (SRD) continues to conduct Magictouch classes (value-based education through a study of the lives of great Spiritual Masters for children aged 4 to 8 years) and Arhat Touch classes (education on the Jain religion for children aged 9 to 12 years) at the LSC, Leicester, Manchester, Sheffield, Birmingham and Ashton-under-Lyne. Spirituالتouch (a program designed for the personal, social, moral and spiritual development of teens aged 13-16 years) continues in London and Manchester. The Arhat Touch programme has been adapted to teach adults in London (North and East).

Post Covid online / hybrid classes for Magictouch and Arhat Touch have continued to reach children who live far from the Centres listed.

SR Divinetouch aims to share the rich curriculum with local communities and in this endeavour School visits to the LSC continue where we have arranged activities in the Temple rooms, Jain cooking, yoga and meditation were conducted with school children. Assemblies were also given at local schools, where volunteer teachers provided an interactive insight into the Jain Faith. Leicester Centre has hosted events to celebrate Jain Festivals and include all members of the local Jain community. It arranged special events each quarter such as 'Pathshala Has Got Talent'. In Manchester, children participated in Manchester Junior run, conducted a Value based community program with a crowd of over 200, visited old people homes, pilgrimage to other cities, celebrating mother's day and supporting the Peace Event.

In March 2023, SR Divinetouch launched its weekly Monday daytime 'Mommy and Me' specialist classes for parents with newborns aged 6-18 months open to the local community to foster bonding and encouraging development. All classes are chargeable at subsidised rates to cover administrative expenses.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### **Weekly Meditations, Meditation Retreats, Yoga and Wellness Programme:**

**Meditation:** Weeknight guided meditation sessions entitled 'Meditation Mondays' took place following a hybrid in-person and virtual model. Weekend guided meditation sessions entitled 'Serene Saturdays' also took place in-person. Regular attendees of these sessions included members of the local and international community and some also attended 'Half Day Meditation Retreat' organised quarterly. All sessions are free to the public.

**Wellness Series:** In order to foster greater community cohesion and general wellbeing, the LSC hosts a series of interactive talks inviting guest speakers to share their knowledge on a variety of wellbeing topics. These talks take place both at the LSC and are stream online often to an audience of 100+ members of the local community. All sessions are free to the public. Topics covered during this year included: 'Embracing Menopause', 'The Anxious Being', 'The art of Habit Management', 'Achieving your Dreams'.

**Yoga:** SRMD Yoga remains an integral part of the offering from SRMD UK over the course of the year. Through asana, pranayama, meditation and other yogic techniques, this programme promotes a holistic way of living by aligning one's mind, body and soul. The offering includes two regular weekly classes led by qualified Yoga instructors both in person and virtually. The classes charge a subsidised fee to participants to cover the administrative expenses of the activity. In July 2022, SRMD Yoga hosted a '6-week' yoga challenge and a series of corporate workshops led by Atmarpit Shraddhaji, the visiting global Head of SRMD Yoga, as well as events in conjunction with the High Commission of India and Nehru centre on the occasion of International Yoga Day.

#### **Charitable Activities and Projects**

##### **SRMD UK Centres**

- Volunteers across the UK continued to carry out regular bird feeding in permitted areas with a total of over 5300 kgs of birdfeed provided.
- Donations totalling £1,150 over the year were made to save and support animals including working with groups such as Hillside Animal Sanctuary.
- Following the devastating Turkey and Syria Earthquake on 6th February 2023, SRMD UK's Appeal raised nearly £30K in donations plus collected substantial amount of goods that were sent to the affected regions. In March 2023, London centre hosted a sold-out fundraiser concert with Kabir Cafe. Over the following months, we partnered with several organisations working on the ground to provide food and medicines, winter clothing and blankets, heaters and crane hire to rescue trapped animals and funding of installations of water networks and hygiene kits. Partners included Salam Charity, ADRA UK, Ikizler Pharmacy, Food-for-All, Human Appeal UK, Haytap, Leicester Turkish Education Centre and NWT Centre Manchester.
- Over 1,600 Winter Essential Kits were handed out across the UK from November 2022 to January 2023 to support rough sleepers and the vulnerable homeless during the cold winter season. Many kits were handed out directly to those on the streets of London and via a variety of organisations such as Food-For-Life (Lincoln Fields).

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

SRMD London Centre through the year has carried out many community care projects. Through July and August 2022, partnering with Akshaya Patra and Hertsmere Council, the London Spiritual Centre was used as a Food Hub to distribute 1,550 boxed hot Jain meals to those in need in the local community through the cost-of-living crisis. In November 2022, an event was held at the Ahimsa Peace Garden in Harrow with activities including planting flowering bulbs to enhance the beauty of the park. From November 2022, twice monthly Cuppa & Catch-up sessions to combat loneliness and build friendships have taken place at the London Spiritual Centre. We had an average of over 30 attendees (high of 75). Activities such as chair yoga, meditation and bingo have taken place. The sessions are attracting those from varied backgrounds from across the local community. Over 400 Care Packs containing a variety of useful items for those in need were handed out to celebrate Friendship Day, Valentines Day and International Women's Day. Partners included Noah's Ark, Watford Mencap, Watford Peace Hospice, St. Lukes Hospice, Watford & Three Rivers Trust centres.

SRMD Manchester Centre provide many projects, to support diverse needs of local people, supporting projects including Mental Health in Care Homes, integrating inter-faith communities. The Spreading Smiles project support Food Banks and provide Hot Meals for vulnerable people. Beneficiaries are inclusive of all differences, e.g. disabled, mental health, homeless, unemployed, disadvantaged, disaffected, across Greater Manchester. Referrals come via recognised agencies, based on need and demand supported by research. Benefits for referral beneficiaries support is offered in a time of need providing a lifeline for many, building dignity and power. Example records show in the last year: The Spreading Smiles Project – provided over 11,000 hot Vegan meals, over 5,000 food parcels, over 1,000 hygiene packs, over 3,000 of new children clothes to the vulnerable, homeless and elderly touching over 30,000 lives locally. Volunteers of all ages bring their cultural creatively into the fold of projects, example children making hand-made cards; recycling food tins to make plant pots and supporting compassionately the vulnerable in care homes. Local organisations supported regularly are Gatley Foodbank, Maddog Street Project, Helping Hands, Booth Centre, Petrus Community, Ashourne House and Open Hands Compassion Centre.

SRMD Leicester Centre - In response to the SRMD Turkey and Syria Earthquake Appeal, the centre collected substantial amount of goods that were sent to the affected regions.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Interfaith Activities

Inter-faith and community activities: SRMD UK regularly participates in various inter-faith and community activities through the year. The LSC is often offered as a venue for local community events to encourage greater community cohesion and peace. A particular new initiative launched this year in collaboration with Hertsmere Council's Warm Spaces Initiative has had significant impact within the local Bushey community. The "Cuppa and Catch Up" project invited all members of the local community every fortnight to attend a free social gathering over a cup of tea and light snacks whilst enjoying short sessions on yoga, meditation, tai chi amongst other relevant topics. These sessions have grown to attract up to 75 participants and address issues of elderly loneliness and the cost-of-living crisis within the local community.

Besides this, the LSC is an active supporter of the annual Bushey Community Festival opening its doors every year for a community open day during this week-long festival.

To commemorate National Interfaith Week 2022, SRMD UK along with ONEJain, invited leaders of different faiths to celebrate unity and diversity in Harrow through the inauguration of a new central feature at the Ahimsa Peace Garden in Harrow Recreation Ground.

SRMD UK was also recognised through the 'Excellence in Community Service' award by 'OneJAIN' given to Mr Ashwin Mehta (Trustee, SRMD UK) this year. The award was presented by Baroness Scott of Bybrook, Parliamentary Under-Secretary of State for Faith & Communities during the 'Ahimsa Day Celebrations' at the House of Commons.

At the Manchester Centre, the volunteers benefitted by taking first steps to engage and participate with the wider society to address gaps in social cohesion, making inroads via inter-faith communities. The volunteer's dedicated passion and commitment resulted in raising awareness and understanding across many platforms and networks such as Faith Network for Manchester • Manchester Faith Leader Representative for Greater Manchester Faith and Belief Advisory panel • Manchester Women in Faith • Challenging Hate Forum • Greater Manchester Combined Authority Climate/Environment Group. Our participation included Mental health and Interfaith forums, Hate crime awareness week, Black Lives matter etc. whereby Inter-faith communities benefit through sharing and exchanging understanding of faiths, promoting a society of inclusion for all. Manchester Centre Celebrated the Kings coronation with city Mayors. The centre also welcomed the first woman mayor of Manchester and attended the Macfest events.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Financial review and results for the year

The results for the year are shown on page 12 of the financial statements, which the Trustees consider to be satisfactory. Total donations income received in 2023 was substantially lower than that received in 2022. This was primarily on account of the donations received in the previous year for the Anjanshalaka Pratishtha Ashtahnika Mahotsav of Jinmandir in Dharampur, Covid Health Centre project (under the heading of Love and Care) and various other one off projects not recurring in the current year. However, this was somewhat offset by donations received this year towards the building of a new Swadhyay Hall in Dharampur ashram (under the heading of Sadguru Prema) and higher general donations received towards Pujya Gurudevshri's visit to the UK, which did not take place in the previous year due to Covid restrictions, and the higher amount of gift aid receivable for the year.

Total Reserve Funds - Restricted and Unrestricted: The Trust's total reserve funds at 31st March 2023 stood at £3,411,450 (2022: £3,353,391) divided between restricted funds of £404,595 (2022: £400,491) and unrestricted funds of £3,006,855 (2022: £2,952,900) including unrestricted designated funds of £1,000,000 (2022: £Nil) per the Balance Sheet. The restricted funds are for specific purposes and were not available for general purposes of the charity. The unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

The trust had a net surplus of £58,059 (2022: net deficit £50,427) during the year per the Statement of Financial Activities. The Trustees would like to acknowledge and thank the tremendous efforts of the volunteers and the many supporters of the charity for their kind and generous donations.

#### Reserves policy and going concern

The Trustees consider the key measure of sustainability for the charity to be current and future liquidity cover, rather than the surplus or deficit accounting position. As a consequence, the trustees have set appropriate reserves policy relating to liquidity based on the relationship between readily realisable assets, on-going level of donations received and the cash requirements associated with sustaining the charity's operations for a period.

In establishing this policy, the Board of Trustees conducts an annual review of the level of unrestricted reserves in the general funds by considering risks associated with the various income streams, expenditure plans and balance sheet items. The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income or asset values;
- allow for reasonable level of working capital;
- provide funds for ongoing and future refurbishment of the property; and
- allow the charity to continue to further its objectives.

The Board of Trustees has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The Board therefore considers that the charity has adequate resources to continue in operational existence for the foreseeable future and continues to adopt the going concern basis of accounting in preparing the accounts.

The trustees review the charity's reserves policy annually and are satisfied with the level of cash reserves at the year-end. The Trustees consider that the Charity should have free reserves of approximately £300,000 to cover its core activities for 6 to 9 months. Actual free reserves (including short term investments in money market instruments) as at 31st March 2023 were approximately £295,000 (2022: £1.19 million).

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**Plans for future periods**

Post covid now that normality has been restored in terms of social distancing and outdoor movements, we have recommenced spiritual and charitable activities and events at the London Spiritual Centre and across the U.K. to fulfil our objectives. We are planning to keep building on our current level of activities so that we can touch many more lives for their spiritual growth and inner transformation through wisdom, meditation and selfless service to the community at large. To achieve this objective, unrestricted designated funds of £1,000,000 have been put aside by the Trustees to be used towards the future purchase of a larger property, which they anticipate will be needed in the foreseeable future, for the charity to carry out its activities.

**Reference and Administrative details**

**Board of Trustees**

Mr Mayur Mehta (President)

Mr Dharmesh Doshi (Secretary)

Mr Pareshkumar Udani (Treasurer)

Mr Ashwinkumar Mehta

Mr Shailesh Virani

Mrs Sonal Mehta

Mr Dilipkumar Mehta (resigned on 17 November 2022)

Mr Maulik Shah

Mr Ajay Doshi

Mr Manthan Taswala (appointed on 17 November 2022)

**Trustees holding title to property belonging to the charity**

Mr Ashwinkumar Mehta

Mr Pareshkumar Udani

**Charity number:** 1138913

**Principal address**

3 Saddlers Close  
Hatch End Pinner  
HA5 4BA

**Honorary Auditors**

PSJ Alexander & Co.  
1 Doughty Street London  
WC1N 2PH

**Bankers**

National Westminster Bank Plc 317 Hale Lane  
Edgware Middlesex HA8 7AX

State Bank of India 630-632 Finchley Road London  
NW11 7RR

Barclays Bank 126 Station Road Edgware London  
HA8 7RY

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

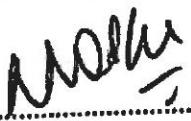
In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP)
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**ON BEHALF OF THE BOARD:**

  
.....

Mr D Doshi (Secretary) Trustee  
Dated: 31 January 2024

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD  
RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity')**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Opinion**

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2023 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, 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 charity 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD  
RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

---

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of financial statements which 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 charity'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 regulations made under section 154 of that Act.

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.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD  
RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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

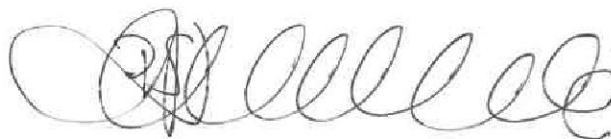
- we reviewed the financial statements disclosures and testing to supporting documentations to assess compliance with provisions of relevant laws and regulations that have a direct effect on the financial statements;
- we enquired with the management team concerning actual and potential litigation and claims;
- we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- we read minutes of meetings of those charged with governance;
- we obtained an understanding of any provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions/assets; and
- we addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of the business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity'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 charity's Trustees those matters we are required to state 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Vimal N Shah  
Senior Statutory Auditor  
PSJ Alexander & Co  
Chartered Accountants & Registered Auditors  
1 Doughty Street  
London WC1N 2PH

Date: <sup>31</sup>.....January 2024

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations	3	201,085	302,113	503,198	1,176,100
Investments	4	24,634	-	24,634	10,224
Charitable activities		39,408	2,860	42,268	22,013
Grants			2,500	2,500	11,500
Other incoming resources			4,858	4,858	-
<b>Total Income</b>		<b>265,127</b>	<b>312,331</b>	<b>577,458</b>	<b>1,219,837</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	191,056	328,343	519,399	1,270,264
<b>Total resources expended</b>		<b>191,056</b>	<b>328,343</b>	<b>519,399</b>	<b>1,270,264</b>
<b>Net income/(expenditure) for the year</b>		<b>74,071</b>	<b>(16,012)</b>	<b>58,059</b>	<b>(50,427)</b>
<b>Gross transfers between funds</b>	14	<b>(20,116)</b>	<b>20,116</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>53,955</b>	<b>4,104</b>	<b>58,059</b>	<b>(50,427)</b>
<b>Fund balances at 1 April</b>		<b>2,952,900</b>	<b>400,491</b>	<b>3,353,391</b>	<b>3,403,818</b>
<b>Fund balances at 31 March</b>		<b>3,006,855</b>	<b>404,595</b>	<b>3,411,450</b>	<b>3,353,391</b>


**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**


**BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>					
Tangible assets	9	1,711,353	-	1,711,353	1,764,574
Investments	10	1,070,524	370,588	1,441,112	1,240,235
		<u>2,781,877</u>	<u>370,588</u>	<u>3,152,465</u>	<u>3,004,809</u>
<b>Current assets</b>					
Debtors	11	37,380	499	37,879	90,083
Cash at bank and in hand		187,598	37,631	225,229	268,487
		<u>224,978</u>	<u>38,130</u>	<u>263,108</u>	<u>358,570</u>
<b>Creditors: amounts falling due within one year</b>					
	12	-	(4,123)	(4,123)	(9,988)
Net current assets		<u>224,978</u>	<u>34,007</u>	<u>258,985</u>	<u>348,582</u>
<b>Total assets less current liabilities</b>		<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>	<u>3,353,391</u>
<b>Income funds</b>					
Restricted funds		-	404,595	404,595	400,491
Unrestricted funds		2,006,855	-	2,006,855	2,952,900
Unrestricted designated fund for property purchase		1,000,000	-	1,000,000	-
	14	<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>	<u>3,353,391</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 21 January 2024 and were signed on its behalf by:

  
.....  
Mr M Menka (President)  
Trustee

  
.....  
Mr P Udani (Treasurer)  
Trustee

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

Notes	2023	2022
	£	£
<b>Cash flows from operating activities:</b>	139,403	(67,330)
<b>Net cash provided by (used in) operating activities</b> (a)	<u>139,403</u>	<u>(67,330)</u>
<b>Cash flows from investing activities:</b>		
(Increase)/decrease in investments	(200,877)	119,765
Dividends, interest and rent	24,634	10,224
Disposal/ (Purchase) of property, plant and equipment	(6,418)	-
<b>Net cash (used in) provided by investing activities</b>	<u>(182,661)</u>	<u>129,989</u>
<b>Change in cash and cash equivalents in the reporting period</b> (b)	(43,258)	62,659
<b>Cash and cash equivalents brought forward</b>	<u>268,487</u>	<u>205,828</u>
<b>Cash and cash equivalents carried forward</b>	<u>225,229</u>	<u>268,487</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movements in funds for the reporting period		
Net income	58,059	(50,427)
Adjustments for:		
Depreciation charges	59,639	55,551
Interest	(24,634)	(10,224)
(Increase)/ decrease in debtors	52,204	(63,218)
Increase/ (decrease) in creditors	(5,865)	988
<b>Net cash provided by (used in) operating activities</b>	<u>139,403</u>	<u>(67,330)</u>

(b) Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash and cash equivalents at the beginning of the reporting period	268,487	205,828
Change in cash and cash equivalents in the reporting period	(43,258)	62,659
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>225,229</u>	<u>268,487</u>

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### **1 Accounting policies**

##### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the second edition of the Statement of Recommended Practice for charities issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and use of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Incoming resources**

Incoming resources are credited to the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, donation pledges and grants are recognised as income when the charity becomes legally entitled to them but otherwise, they are recognised when received. "Donations in kind" are included as income at their estimated market values. Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. Tax recoverable is shown as a debtor at the year end. The value of voluntary services is not recognised, as the cost of estimating these exceed any benefits to the users of these financial statements.

##### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

In particular, the policy for including items within costs of raising funds, charitable activities, governance and support costs is:

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

---

**Accounting policies (continued)**

**Costs of raising funds**

Costs of raising funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes support costs relating to those activities.

**Governance costs**

Include costs of the preparation and audit of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters. Governance costs are included within support costs.

**Support Costs**

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. All support costs have been allocated to the one charitable activity of the charity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% per annum on a straight-line basis
Building	2% per annum on a straight-line basis

No depreciation is provided on freehold land.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31  
MARCH 2023

---

**Accounting policies (continued)**

**1.9 Cash and Cash Equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

**1.10 Liabilities**

Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**1.11 Taxation**

The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes.

No tax charges have arisen in the charity.

**1.12 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

**1.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.14 Grants**

Government and other grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government and other grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

**Accounting policies (continued)**

**1.15 Fixed assets investments**

Fixed assets investments are valued at cost less any provision for impairment in value.

**2 Critical accounting estimates and judgements**

Key area of judgement made by the charity is in relation to the depreciation and useful economic lives of fixed assets

**3 Donations**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>Donations – Spiritual Activities</b>				
- Dharmaprabhavna	156,875	30,152	187,027	674,511
- Sadguru Prema	-	61,637	61,637	1,116
- Spiritual Centre	-	7,585	7,585	5,845
- General donations	44,210	-	44,210	3,675
- Atmarpit valyavach	-	1,435	1,435	566
- Jin Mandir Devdravya	-	11,278	11,278	3,935
<b>Donations – Social Activities</b>				
- Love and Care funds	-	190,025	190,025	486,452
<b>For the year ended 31 March 2023</b>	<b>201,085</b>	<b>302,113</b>	<b>503,198</b>	<b>1,176,100</b>
<b>For the year ended 31 March 2022</b>	<b>44,981</b>	<b>1,131,119</b>		<b>1,176,100</b>

**4 Investments**

	2023 £	2022 £
Interest receivable	24,634	10,224
	<u>24,634</u>	<u>10,224</u>

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Hall and marquee hire	15,042	10,000	25,042	600
Equipment hire	9,720	4,155	13,875	-
Books and CDs	-	4,875	4,875	-
TV webcast, advertising and public relations	4,400	5,291	9,691	7,236
Software and download fees	961	237	1,198	1,241
Insurance	-	3,155	3,155	2,639
Sponsored travel expenses	16,485	479	16,964	-
Divine Touch term kits and teaching materials	836	-	836	262
Retreat and outing expenses	45	-	45	-
Miscellaneous expenses	67	-	67	-
Bank and Paypal charges	3,106	177	3,283	2,506
Grants paid (see Note 15)	23,495	212,498	235,993	1,134,876
Food and Catering	60,239	10,464	70,703	9,953
Hall and stage decoration	2,643	609	3,252	162
Volunteer and helper expenses	998	12	1,010	3,513
Costume and props	86	1,547	1,633	231
Energy cost	-	5,639	5,639	6,855
Depreciation of assets used for charitable activities	32,525	27,113	59,638	55,551
Governance costs (see Note 8)	4,860	-	4,860	4,860
Telephone	-	821	821	623
Stationery, postage and freight	1,627	714	2,341	966
Cleaning and Gardening	-	4,199	4,199	2,868
Rent and rates	-	589	589	301
Repairs and consumable equipment	2,099	12,809	14,908	7,040
Administration	-	-	-	150
Hire of Equipment	3,839	90	3,929	2,977
Cost of services	-	1,885	1,885	500
UK SRLC Projects	1,439	20985	22,424	24,354
Manchester Sthapana	3,915	-	3,915	-
Yoga	2,629	-	2,629	-
<b>Total</b>	<b>191,056</b>	<b>328,343</b>	<b>519,399</b>	<b>1,270,264</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

**6 Trustees**

None of the Trustees, who are also considered to be the charity's key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year. No expenses were reimbursed to Trustees in the current or prior year.

**7 Employees**

The charity does not have any employees.

**8 Governance costs**

	2023	2022
	£	£
Indemnity insurance for Trustees	60	60
Auditors' remuneration (donated service in kind)	4,800	4,800
	<u>4,860</u>	<u>4,860</u>

**9 Tangible fixed assets**

	Land	Freehold building	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	199,249	1,625,903	98,720	1,923,872
Additions	-	1,320	5,097	6,417
Transfers	-	-	-	-
At 31 March 2023	<u>199,249</u>	<u>1,627,223</u>	<u>103,817</u>	<u>1,930,289</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	-	89,354	69,944	159,298
Depreciation charged in the year	-	32,525	27,114	59,839
At 31 March 2023	<u>-</u>	<u>121,879</u>	<u>97,058</u>	<u>218,937</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>199,249</u>	<u>1,505,344</u>	<u>6,759</u>	<u>1,711,353</u>
At 31 March 2022	<u>199,249</u>	<u>1,536,549</u>	<u>28,776</u>	<u>1,764,574</u>

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10. Fixed Asset Investments

	2023	2022
	£	£
Other	1,441,112	1,240,235

There were no investment assets outside the UK

Investments (neither listed nor unlisted) were as follows:

	2023	2022
	£	£
Bank deposits -value at the start of the year	1,240,235	1,360,000
Bank deposits - additions	635,777	295,235
Bank deposits - disposals	(434,900)	(415,000)
Bank deposits - value at the end of the year	1,441,112	1,240,235

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	19,433	84,128
Prepayments and accrued income	18,446	5,955
	37,879	90,083

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	4,123	9,988

13 Related party transactions

The charity made donations during the year amounting to £115,662 (2022: £683,656) to Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra whose Trustees include Mr Maulik Shah and Mr Ajay Doshi.

The charity made donations during the year amounting to £42,889 (2022: £394,032) to Shrimad Rajchandra Sarvamangal Trust whose Trustees include Mr Ajay Doshi.

Total donations given by the Trustees and related parties during the year amounted to £50,377 (2022: £170,271). These donations were made without any conditions attached to them.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

**14 Analysis of the Net Movement in Funds**

<b>Current year</b>					
	<b>At 01/04/2022</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31/03/2023</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,952,900	265,127	(191,058)	(1,020,116)	2,006,853
Unrestricted designated fund	-	-	-	1,000,000	1,000,000
<b>Restricted funds</b>					
Love and care funds	72,733	193,025	(151,271)	-	114,487
Devdravya	193,122	11,278	(10,299)	-	194,101
Sadguru Prema	2,553	61,637	(61,628)	-	2,562
London spiritual centre	-	12,897	(54,476)	41,579	-
Sangh Vatsalya and Atmarpit Vaiyavach	14,563	31,083	(31,920)	-	(837)
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	4,253	2200	(2)	-	6,451
Atmasiddhi Book Fund	109,818	211	(18,745)	(19,059)	72,225
Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)	2,404	-	-	(2,404)	-
<b>Total</b>	<b>3,353,391</b>	<b>577,458</b>	<b>(519,399)</b>	<b>-</b>	<b>3,411,450</b>
<b>Prior year</b>					
	<b>At 01/04/2021</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31/03/2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	3,000,864	75,570	(65,405)	(58,129)	2,952,900
<b>Restricted funds</b>					
Love and care funds	107,954	499,003	(554,724)	20,500	72,733
Devdravya	189,191	3,934	(3)	-	193,122
Sadguru Prema	25,191	1,116	(23,754)	-	2,553
London spiritual centre	-	5,845	(43,453)	37,608	-
Sangh Vatsalya and Atmarpit Vaiyavach	76,471	199,216	(261,124)	-	14,563
Mahatma Gandhi Statue	(21)	5,215	(5,215)	21	-
Bhakti Group	62	983	-	-	1,045
UK Divine Shop Sales	4,106	147	-	-	4,253
Atmasiddhi Book Fund	-	118,383	(8,565)	-	109,818
Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)	-	310,425	(308,021)	-	2,404
<b>Total</b>	<b>3,403,818</b>	<b>1,219,837</b>	<b>(1,270,264)</b>	<b>-</b>	<b>3,353,391</b>

**14 Analysis of the Net Movement in Funds (continued)**

**Transfer of funds**

- a) £41,579 (2022: £37,608) transfer was made from general funds to cover the running expenses of the London Spiritual Centre (restricted fund), which is being used by the charity to further its activities.
- b) £19,059 (2022: £nil) and £2,404 (2022: £nil) represents transfer from Atmasiddhi Book and APAM restricted funds to unrestricted fund for the gift aid collected on donations to be used towards the general running expenses of the trust. Donors have been informed prior to making donations online that "gift aid collected on the donation will be used for SMRD UK activities".
- c) £1,000,000 (2022: £nil) represents a transfer from General funds to a designated fund to be used towards any future purchase of land/buildings required to further expand the charities activities.

**Unrestricted general funds**

These constitute the total funds received and generated by the charity. They are to be used for the charity's main objective of advancement of the Jain religion for the benefit of the public and for meeting the support and governance costs generally.

**Restricted funds**

**Love and Care**

This programme is the result of Shrimad Rajchandraji's all-pervading love and care and encompasses the entire universe. Shrimad Rajchandraji is the divine source of inspiration behind this monumental sevayajna (seva movement), and each seva activity is undertaken with an attitude of love and care. Shrimadji's message is an expression of love and care extending from the smallest living organism to the entire spectrum of life. Love and Care programme encompasses various projects such as Education Care, Child Care, Animal Care, Community Care etc. related to mankind, animals and the environment. Donations received for the Love and Care programme are to be utilised towards all of the various care projects at the discretion of the Trustees.

**Devdravya**

These are funds raised from the general public to be used for construction, renovation and maintenance of Jain temples.

**Sadguru Prerna**

These funds are raised for the development of a spiritual township on the pious land of Dharampur, Gujarat, India where seekers from across the globe will congregate with the aim of attaining great spiritual heights.

**Sangh Vatsalya and Atmarpit Vaiyavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vaiyavach are funds raised for the welfare and maintenance of Atmarpit group members, who are life-long celibate devotees.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Analysis of the Net Movement in Funds (continued)

##### London Spiritual Centre

This represents funds raised for the purchase, refurbishment and maintenance of a centre in Bushey from which to conduct the charity's activities.

##### Mahatma Gandhi Statue

This represents funds raised to erect a 9ft tall bronze statue outside the Manchester Cathedral to celebrate the 150<sup>th</sup> birth anniversary of Mahatma Gandhi whose spiritual mentor was Shrimad Rajchandraji.

##### Bhakti Group

This represents funds raised to support training and equipment used to perform Bhakti at various celebrations.

##### UK Divine Shop Sales

Funds raised from books, audio and video sales by the UK Divine shop based in the Spiritual Centre.

##### Atmasiddhi Book Fund

Funds were raised towards the cost of compiling, printing and promoting the Atmasiddhi book and to meet the cost of its free distribution to various organisations and individuals.

##### Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)

Funds were raised to meet the costs of an event held to inaugurate a new Jain temple in Shrimad Rajchandra Dharampur ashram in Gujarat, India.

#### 15 Grants to institutions

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra	2,615	113,047	115,662	683,656
Shrimad Rajchandra Jivdaya Trust	-	11,845	11,845	29,154
Shrimad Rajchandra Sarvamangal Trust	-	42,889	42,889	394,032
Shrimad Rajchandra Education Trust	-	19,644	19,644	20,466
Shree Ram Mandir	20,000	-	20,000	-
The Jain Network		10,000	10,000	
Turkey Earthquake Appeal		10,539	10,539	
Dharampur Animal Hospital	-	4,314	4,314	
Other charities	100	1,000	1,100	7,568
<b>Total institutional and other grants paid</b>	<b>22,715</b>	<b>213,278</b>	<b>235,993</b>	<b>1,134,876</b>

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### 15 Grants to institutions (continued)

##### **Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra**

Grants were made of 62k towards Swadhyay Hall seats, £20k towards sang vatsalya, £14k for Atmasiddhi Shastra Books, £11k towards webcast sponsorship. The remainder of the grants consisted of various donations for Almarpit Vaiyavaccha, Sadguru Prerna ashram development, emergency relief care, humanitarian care, environmental care, community care and woman care.

Swadhyay hall seats – the grant was made towards the construction of the Dharampur ashram lecture theatre. Dharampur ashram is the International Headquarters of Shrimad Rajchandra Mission Dharampur. The ashram is a spiritual sanctuary and a vibrant centre of activity dedicated to the pursuit of a higher existence and spreading love and care through various charitable activities. The activities held at the ashram support advancement of the Jain Religion for the benefit of the public and enhance worship and faith in the devotee.

Sang vatsalya – this consists of donations which were made for the opportunity to perform various practices during events held in the ashram such as, puja, aarti and chammaar laabhs.

Atmasiddhi Shastra Books – a grant was made towards the publishing of the Atmasiddhi Shastra book, a spiritual text which guides seekers understand truths of the soul.

The webcast sponsorship grant relates to the sponsoring the webcast of lectures and/or satsang shibir(s) at the Ashram globally, there by improving the devotees' moral values through religious and spiritual teachings and advancing the Jain Religion for the benefit of the public.

##### **Shrimad Rajchandra Jivdaya Trust**

A grant of £11,845 was made towards welfare of animals, causes such as saving animals from execution, mobile veterinary service, cattle rehabilitation programme, Jivamaitridham, etc

##### **Shrimad Rajchandra Sarvamangal Trust**

A grant of £42,889 was made towards various medical causes, such as medical camps, blood donation drives, providing artificial limbs, etc

##### **Shrimad Rajchandra Education Trust**

A grant of £19,644 was made towards various skills development, coaching, and other educational programs.

##### **Shree Ram Mandir**

A grant of £20,000 was made for the construction of a Hindu temple in Ashton-under-Lyne, England

##### **The Jain Network**

A grant of £10,000 was made for the construction of a Jain temple in Colindale, London, England

##### **Turkey Earthquake Appeal**

A grant of £10,539 was made towards emergency earthquake fundraising campaigns run by on the ground organisations working in the affected areas providing medicines, blankets, heaters and food.

##### **Dharampur Animal Hospital**

A grant of £4,314 was made to fund consultations related to the construction of an animal hospital. A multispeciality animal hospital with a capacity to treat 150 animals, the new Shrimad Rajchandra Animal Hospital is poised to become one of the most premier and advanced animal hospitals in India.

##### **Various grants**

Grants totalling £1,100 were made to other charities to promote religious and social harmony, and for animal, environmental, medical and humanitarian care.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

**16. Detailed comparatives for the statement of financial activities and the balance sheet**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
<b><u>Income from:</u></b>			
Donations	44,981	1,131,119	1,176,100
Investments	10,224	-	10,224
Charitable activities	20,365	1,648	22,013
Grants		11,500	11,500
<b>Total income</b>	<b>75,570</b>	<b>1,144,267</b>	<b>1,219,837</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	65,405	1,204,859	1,270,264
<b>Total resources expended</b>	<b>65,405</b>	<b>1,204,859</b>	<b>1,270,264</b>
<b>Net income/(expenditure) for the year</b>	<b>10,165</b>	<b>(60,592)</b>	<b>(50,427)</b>
<b>Gross transfers between funds</b>	<b>(58,129)</b>	<b>58,129</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(47,964)</b>	<b>(2,463)</b>	<b>(50,427)</b>
<b>Fund balances at 1 April</b>	<b>3,000,864</b>	<b>402,954</b>	<b>3,403,818</b>
<b>Fund balances at 31 March</b>	<b>2,952,900</b>	<b>400,491</b>	<b>3,353,391</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

**16. Detailed comparatives for the statement of financial activities and the balance sheet (continued)**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Fixed assets</b>			
Tangible assets	1,764,574	-	1,764,574
Investments	1,006,899	233,336	1,240,235
	<u>2,771,473</u>	<u>233,336</u>	<u>3,004,809</u>
<b>Current assets</b>			
Debtors	7,269	82,814	90,083
Cash at bank and in hand	183,158	85,329	268,487
	<u>190,427</u>	<u>168,143</u>	<u>358,570</u>
<b>Creditors: amounts falling due within one year</b>	(9,000)	(988)	(9,988)
<b>Net current assets</b>	<u>181,427</u>	<u>167,155</u>	<u>348,582</u>
<b>Total assets less current liabilities</b>	<u>2,952,900</u>	<u>400,491</u>	<u>3,353,391</u>
<b>Income funds</b>			
Restricted funds	-	400,491	400,491
Unrestricted funds	2,952,900	-	2,952,900
	<u>2,952,900</u>	<u>400,491</u>	<u>3,353,391</u>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

England & Wales - Charity number 1138913

---

# Accounts

---

**Charity Registration No. 1138913**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**PSJ Alexander & Co.**  
**1 Doughty Street**  
**LONDON**  
**WC1N 2PH**

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

	<b>Page</b>
Report of the Trustees	1 – 8
Report of the Independent Auditors	9- 11
Statement of financial activities	12
Balance sheet	13
Statement of cashflows	14
Notes to the financial statements	15 – 26

# **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

---

The Trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's declaration of trust deed dated 4 November 2010, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)."

### **Structure, governance and management**

#### **Governing Document**

Shrimad Rajchandra Mission Dharampur (UK) is constituted as a charitable trust registered with the Charity Commission for England and Wales on 10 November 2010 under charity number 1138913. It is governed by a deed of trust dated 4 November 2010.

#### **Organisational Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The ordinary meetings of the Trustees as a body take place at least twice per annum and this is supplemented by additional meetings as necessary. The activities of the Charity are overseen by the Board of Trustees with each Trustee being assigned to head a specific activity. The Board of Trustees are supported in running of the day-to-day activities by an Operations Committee, respective members of which are directly responsible to the Trustee in-charge of the appropriate activity.

#### **Recruitment and Appointment of Trustees**

The existing Trustees are responsible for the appointment/removal of Trustees in accordance with the charity's deed of trust. New Trustees are briefed about their responsibilities by the existing Trustees. At any time, a minimum of nine Trustees is required and the Trustee are appointed for a term of three years by a resolution of the Trustees passed at a special meeting.

#### **Risk Management**

The Executive Committee actively reviews the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems to be adequate. The Trustees are satisfied that there are appropriate controls in place to provide reasonable assurance against fraud or error and to deal with risks identified. In particular, annual insurance cover is in place to safeguard the activities and equipment owned by the charity.

The Trustees who served during the year and up to the date of this report were as follows:

Mr Mayur Mehta (President)  
Mr Dharmesh Doshi (Secretary)  
Mr Pareshkumar Udani (Treasurer)  
Mr Ashwinkumar Mehta  
Mr Shailesh Virani  
Mrs Sonal Mehta  
Mr Dilipkumar Mehta (resigned on 17 November 2022)  
Mr Maulik Shah  
Mr Ajay Doshi  
Mr Manthan Taswala (appointed on 17 November 2022)

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Objectives and activities**

The charity's objectives are:

- 1) Advancement of the Jain Religion for the benefit of the public through the holding of Satsangs (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine Worship in the form of Hymns and Chants), public celebration of religious festivals and distributing literature/audio- visual material on Jainism so as to enhance worship and faith in the devotee, and in this manner improve the devotees' moral values through religious and spiritual teachings, and enhance spiritual feelings by also taking learning's from Hinduism & Buddhism Philosophies.
- 2) To further such purposes as are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine.

#### **Grant Making Policy**

In respect to grant making, the Charity ensures the aims and principles in awarding grants are only to fund projects and activities that are exclusively charitable and fall within the objectives of the charity. Due diligence is applied to any grants made to ensure they contribute towards advancement of Jain Religion and other charitable purposes as determined by the Trustees.

#### **Voluntary Help**

The Charity's real strength lies in the enormous amount of voluntary service it receives from its members who willingly and generously give their time. The Charity is entirely run by volunteers who do not receive any remuneration for their services.

#### **Public Benefit Statement**

Our objectives and aims are set out to reflect our faith and spiritual aims. The Trustees review our activities regularly to ensure they continue to reflect our objectives and aims. In carrying out this review and in planning future activities the Trustees have considered the Charity Commission's general guidance on the public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

#### **Summary of Main Activities**

This year witnessed gradual normalcy coming back in terms of physical interactions as the risks associated with Covid-19 pandemic diluted. There were several initiatives to support those affected by Covid during the early part of the year and new formats adopted to deliver the objects of the Trust continued.

The London Spiritual Centre (LSC) remained closed to the general public for the first part of the year due to the ongoing COVID-19 pandemic. During this time, most regular spiritual and community activities and additional programmes continued to take place virtually via Zoom and YouTube. Over the course of the year and in keeping with UK government guidelines, in-person events at the LSC steadily resumed on 19th July 2021 (Guru Purnima) in a COVID-safe manner and safety protocols were eased more slowly than UK government guidelines due to the relatively high number of vulnerable members of the public attending our regular activities.

Activities held at the LSC during the year spanned across topics from spirituality, wellbeing, community and social welfare projects. Regular screenings of spiritual discourses by Pujya Gurudevshri Rakeshji both virtually and in-person throughout the year. Regular weekly or fortnightly spiritual group meetings continued to take place throughout the year.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

The Manchester, Leicester, East London Satsang groups continued to meet virtually and attended discourses of Pujya Gurudevshri and sessions conducted by Atmarpits. Atmarpit Rajuji conducted Live sessions for Jain Samaj Manchester during the pious Paryushan Parva 2021.

**Inter-faith and community activities:** SRMD UK regularly participates in various inter-faith and community activities through the year. The LSC is often offered as a venue for local community events to encourage greater community cohesion and peace. One such notable event was an inter faith 'Vigil for Peace' held in March 2022 for the ongoing crisis in Eastern Europe. This was attended by faith and community leaders as well as local councillors and MPs.

#### **Divine Touch:**

Shrimad Rajchandra Divinetouch (SRD) continues to conduct Magictouch classes (value-based education through a study of the lives of great Spiritual Masters for children aged 4 to 8 years) and Arhat Touch classes (education on the Jain religion for children aged 9 to 12 years) at the London Spiritual Centre, Kenton Derasar, South London, Leicester, Manchester, Sheffield, Birmingham and Ashton-under-Lyne. Spirituالتouch (a program designed for the personal, social, moral and spiritual development of teens aged 13-16 years) continues in London and Manchester. The Arhat Touch programme has been adapted to teach adults in London (North and East).

From March 2021 to early 2022 all SRD classes across UK were conducted online on Zoom. Children in Northern England Centres – Ashton, Birmingham, Manchester and Sheffield - attended Magictouch classes together, building good bonds with each other. 61 new children enrolled in these collective online classes. Special days such as Mother's Day/ Father's Day/ Valentine's Day, Diwali were all celebrated online. As the Covid restrictions relaxed, the children attended a Tree Planting Event in Manchester. Most of these classes have now resumed in person and a select few remain online.

SR Divinetouch aims to share the rich curriculum with local communities and in this endeavour School visits to the London Spiritual Centre are arranged where activities in the Temple rooms, Jain cooking, yoga and meditation were conducted with school children. Assemblies were also given at local schools, where volunteer teachers provided an interactive insight into the Jain Faith.

#### **- Weekly Meditations, Meditation Retreats, Yoga and Wellness Programme:**

**Meditation:** Weekly evening guided meditation sessions entitled 'Meditation Mondays' took place throughout the lockdown via Zoom and thereafter following a hybrid in-person and virtual model. Regular attendees of these sessions included members of the local and international community and some also attended 'Half Day Meditation Retreat' organised quarterly. All sessions are free to the public.

**Wellness Series:** In order to foster greater community cohesion and general wellbeing, the LSC hosts a series of interactive talks inviting guest speakers to share their knowledge on a variety of wellbeing topics. These talks take place both at the LSC and are stream online often to an audience of 100+ members of the local community. All sessions are free to the public. Topics covered during this year include: 'The What, Why and How on the science of Happiness', 'Zoom and YouTube made easy', 'The Gems of Yoga', 'The Body-Mind Connection in Disease, Illness and Pain', 'Faith in Faith', 'Mindful Fitness' and 'Resilience: Progressing from Surviving to Living to Thriving'. **Yoga:** SRMD Yoga has been introduced and become an integral part of the offering from SRMD UK over the course of the year. Through asana, pranayama, meditation and other yogic techniques, this programme promotes a holistic way of living by aligning one's mind, body and soul. The offering kicked off in May 2021 with a series of virtual classes and by March 2022 there are two regular weekly classes being led by qualified Yoga instructors. The classes charge a subsidised fee to participants to cover the administrative expenses of the activity. Plans are under way to expand the Yoga offering in the following year with more in person classes to benefit the broader community. On 20th June 2021, Online Yoga sessions were held With

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

the High Commission of India and Nehru centre on the occasion of the International Yoga Day where Atmarpit Nemiji gave virtual presence.

#### **Charitable Activities and Projects**

##### **Regular Activities**

'Spreading Smiles (SS)' was a successful campaign during the COVID-19 pandemic, and it continues to be a major part of the relief efforts carried out by SRMD UK including the S.A.F.E. (Supply Assist Feed Everyone) initiative which provides food and basic necessities to the elderly, refugees, homeless people, animals, and those in need across the UK. A key part of the S.A.F.E initiative has been the weekly hot Jain meals launched in April 21 and provides to organisations who support the homeless and vulnerable such as Stockport Together, Handy Ladies and Two Brews. The number of hot meals has grown significantly to 250 hot Jain meals a week. The meals are provided with fruit and other snacks and Stockport Council has given the operations a 5 Star Rating. For the year 9555 boxes have been distributed under the SRMD UK label. We also raised over £470,000 to assist the COVID crisis in India to help set up the 50-bed SR COVID Health Centre and 150-bed SR COVID Care Centre in South Gujarat as well as outreach activities to serve the hundreds of rural districts.

A number of other regular activities have been carried out by SRMD. On a monthly basis SRMD volunteers have continued to transform the Ahimsa Peace Garden (Harrow Recreation Ground) into a tranquil place for all to come, reflect and enjoy. SRMD helped women in need via 'Every Month', a Manchester Organisation providing sanitary packs and biscuits to nearly 150 women. With the Sikh Sewa organisation SRMD provided 200 kgs of non-perishable food items to those in need. As part of Earth Day, SRMD planted 576 trees in the UK at the Ahimsa Peace Forest (Rossendale, Shiva Trust) and for this contribution a further 576 trees were also planted in Haiti and India. We donated 4 park benches having uplifting message by Pujya Gurudevshri to the Little Sister of the Poor, St Joseph's Home in Manchester.

We carried out a number of online zoom sessions to bring awareness of online scams and fraud during a period of increased online use. Nearly 200 members of the local community joined the sessions. We also carried out a Winter Essentials drive across the UK. We collaborated with NHSBT, Veerayatan UK, Shishukunj London and Ragatip to launch a music video named 'Hero' to promote Organ Donation and had over 6K views across social media platforms.

Regular bird feeding has also taken place through the year with between 300-730 kgs of bird feed being offered every month apart from a bird feeding drive was organised in Manchester to feed 800 kgs of seeds to the birds.

##### **Special Situations and Partnership Working:**

Afghan Appeal was initiated during the Afghanistan refugee crisis and via its Power of One project SRMD distributed a total of 225 large/medium boxes of items including clothes, games, toys, food, toiletries, hygiene items and books. Majority of these items were directly distributed to the refugees in London and Manchester. A lady's yoga and meditation session for refugee Afghani ladies was also organised.

SRMD carried out a UK wide Ukraine Appeal to help support those in need from the war-torn country by collecting and transporting items such as hygiene products, first-aid and stationery via various organisations. Supportive and loving messages written by attendees including Mayor of Hertsmere, at the Peace Vigil held at LSC were included with the products. SRMD also represented the Jain faith at a vigil held by Manchester cathedral.

SRMD has partnered/contributed with/to several other charities such as Carehome-Karuna Manor, Little Sister Poor, Women Refugee, Two Brews, Gatley Foodbank, Chelwood Foodbank, Stockport Together, Mad Dog

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

Street Project, Street Lives, Don't Walk Past Group, Barnabus, Haven House Hospice, National Animal Welfare Trust, Happy Pants Ranch (North Kent) and the Society for Abandoned Animals.

#### Interfaith Activities

As the world bounced back from the Covid-19 pandemic in the first half of 2021, interfaith events continued to take place virtually. The Focolare Movement in Bushey invited SRMD UK to speak about Jainism to a 30-strong group over Zoom, most of whom knew very little about the Jain way of life. SRMD UK delivered a brief talk on the history of Jainism and its modern-day practice to the enthusiastic participants, concluding with a short Q&A session.

We also participated in a virtual event hosted by Faith Forums of London, entitled "Where Nature Meets Faith", wherein several faith organisations were invited to give their perspectives on environmental ethics from their respective traditions. On World Environment Day in June 2021, Religions for Peace UK invited SRMD UK to virtually deliver a similar presentation on "Jainism and the Environment".

Towards the end of summer 2021, as pandemic restrictions were lifted, a global message of unity and friendship between people from diverse backgrounds was sent from London on Monday 30th August 2021 as the inaugural London Interfaith Fun Run brought together hundreds of people from different communities. Runners and spectators at this first-of-its-kind event held at StoneX Stadium in Barnet were treated to a diverse range of music, dance and storytelling performances. SRMD UK participated in the 10k run at this event and had the opportunity to meet with several new faith organisations.

On the 2nd of Oct, on the occasion of Gandhi Jayanti, SRMD Manchester organised an interfaith event for the celebration of Non-Violence, peace, unity, compassion and hope held at the Manchester Cathedral, where we witnessed the Book Cover Reveal of Pujya Grudevshri's commentary on Shri Atmasiddhi Shastra.

A virtual symposium hosted by the Zoroastrian Trust Funds of Europe in October welcomed SRMD UK to present a short talk on the Ahimsa Peace Forest project – aiming to raise awareness of faith in action through examples of projects delivered by local communities. Capco (a global technology and management consultancy firm) invited SRMD UK to deliver a short presentation on the significance of Diwali in Jainism, as well as the activities carried out by SRLC – both locally and globally. At the Interfaith Week – whereby two events took place; a virtual pilgrimage hosted by Watford Interfaith Association (WIFA), where SRMD UK participated and the second event was held at the London School of Economics where a representative from SRMD UK was invited as a guest speaker on a youth panel as part of an academic project at the university.

Various other events have also been attended through the year such as ISKCON Bhaktivedanta Manor's Ramanavami festival.

#### Financial review and results for the year

The results for the year are shown on page 11 of the financial statements, which the Trustees consider to be satisfactory. Total donations income received in 2022 was significantly higher than that received in 2021 primarily on account of the donations received for the Anjanshalaka Pratishtha Ashtahnika Mahotsav of Jinmandir in Dharampur and various Covid related Love and Care Projects, however, this was partially offset by much lower donations received for the refurbishment and maintenance of the Spiritual Centre and Sadguru Prerna.

Total Reserve Funds - Restricted and Unrestricted: The Trust's total reserve funds at 31st March 2022 stood at £3,353,391 (2021: £3,403,818) divided between restricted funds of £400,491 (2021: £402,954) and unrestricted funds of £2,952,900 (2021: £3,000,864) per the Balance Sheet. The restricted funds are for

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

specific purposes and were not available for general purposes of the charity.

The trust had a net deficit of £50,427 (2021: net surplus £478,575) during the year per the Statement of Financial Activities. The Trustees would like to acknowledge and thank the tremendous efforts of the volunteers and the many supporters of the charity for their kind and generous donations.

#### **Reserves policy and going concern**

The Trustees consider the key measure of sustainability for the charity to be current and future liquidity cover, rather than the surplus or deficit accounting position. As a consequence, the trustees have set appropriate reserves policy relating to liquidity based on the relationship between readily realisable assets, on-going level of donations received and the cash requirements associated with sustaining the charity's operations for a period.

In establishing this policy, the Board of Trustees conducts an annual review of the level of unrestricted reserves in the general funds by considering risks associated with the various income streams, expenditure plans and balance sheet items. The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income or asset values;
- allow for reasonable level of working capital;
- provide funds for ongoing and future refurbishment of the property; and
- allow the charity to continue to further its objectives.

In view of the recent pandemic the Board of Trustees has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The Board therefore considers that the charity has adequate resources to continue in operational existence for the foreseeable future and continues to adopt the going concern basis of accounting in preparing the accounts.

The trustees review the charity's reserves policy annually and are satisfied with the level of cash reserves at the year-end. The Trustees consider that the Charity should have free reserves of approximately £1 million to cover its core activities for 9 to 12 months. Actual free reserves (including short term investments in money market instruments) as at 31st March 2022 were £1.19 million (2020: £1.18 million).

#### **Plans for future periods**

The Trustees have been regularly assessing the ongoing Covid-19 impact and have re-opened the London Spiritual Centre since all restriction have now been removed by the Government. As the normality has been restored in terms of social distancing and outdoor movements we have recommenced spiritual and charity events at the Spiritual Centre and across the U.K. to fulfil our objectives.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Reference and Administrative details**

##### **Board of Trustees**

Mr Mayur Mehta (President)

Mr Dharmesh Doshi (Secretary)

Mr Pareshkumar Udani (Treasurer)

Mr Ashwinkumar Mehta

Mr Shailesh Virani

Mrs Sonal Mehta

Mr Dilipkumar Mehta (resigned on 17 November 2022)

Mr Maulik Shah

Mr Ajay Doshi

Mr Manthan Taswala (appointed on 17 November 2022)

##### **Trustees holding title to property belonging to the charity**

Mr Ashwinkumar Mehta

Mr Pareshkumar Udani

**Charity number:** 1138913

##### **Principal address**

3 Saddlers Close  
Hatch End Pinner  
HA5 4BA

##### **Honorary Auditors**

PSJ Alexander & Co.  
1 Doughty Street London  
WC1N 2PH

##### **Bankers**

National Westminster Bank Plc 317 Hale Lane  
Edgware Middlesex HA8 7AX

State Bank of India 630-632 Finchley Road London  
NW11 7RR

Barclays Bank 126 Station Road Edgware London  
HA8 7RY

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE BOARD:**

.....

Mr D Doshi (Secretary) Trustee  
Dated: 24<sup>th</sup> January 2023

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity')**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **Opinion**

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2022 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, 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 charity 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 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 7, the Trustees are responsible for the preparation of financial statements which 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 charity'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 regulations made under section 154 of that Act.

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.

## **SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'Charity') (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

---

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

- we reviewed the financial statements disclosures and testing to supporting documentations to assess compliance with provisions of relevant laws and regulations that have a direct effect on the financial statements;
- we enquired with the management team concerning actual and potential litigation and claims;
- we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- we read minutes of meetings of those charged with governance;
- we obtained an understanding of any provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions/assets; and
- we addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of the business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

#### **Use of our report**

This report is made solely to the charity'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 charity's Trustees those matters 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Vimal N Shah  
Senior Statutory Auditor  
PSJ Alexander & Co  
Chartered Accountants & Registered Auditors  
1 Doughty Street  
London WC1N 2PH

Date: 24<sup>th</sup> January 2023

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Donations	3	44,981	1,131,119	1,176,100	737,985
Investments	4	10,224	-	10,224	11,159
Charitable activities		20,365	1,648	22,013	24,432
Grants			11,500	11,500	10,000
<b>Total income</b>		<b>75,570</b>	<b>1,144,267</b>	<b>1,219,837</b>	<b>783,576</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	65,405	1,204,859	1,270,264	305,001
<b>Total resources expended</b>		<b>65,405</b>	<b>1,204,859</b>	<b>1,270,264</b>	<b>305,001</b>
<b>Net income/(expenditure) for the year</b>		<b>10,165</b>	<b>(60,592)</b>	<b>(50,427)</b>	<b>478,575</b>
<b>Gross transfers between funds</b>	14	<b>(58,129)</b>	<b>58,129</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(47,964)</b>	<b>(2,463)</b>	<b>(50,427)</b>	<b>478,575</b>
Fund balances at 1 April		3,000,864	402,954	3,403,818	2,925,243
<b>Fund balances at 31 March</b>		<b>2,952,900</b>	<b>400,491</b>	<b>3,353,391</b>	<b>3,403,818</b>

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

## BALANCE SHEET

ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	9		1,764,574		1,821,125
<b>Current assets</b>					
Debtors	10	90,083		26,865	
Cash at bank and in hand		<u>1,508,722</u>		<u>1,565,828</u>	
		1,598,805		1,592,693	
<b>Creditors: amounts falling due within one year</b>	11	<u>(9,988)</u>		<u>(10,000)</u>	
Net current assets			1,588,817		1,582,693
<b>Total assets less current liabilities</b>			<u><b>3,353,391</b></u>		<u><b>3,403,818</b></u>
<b>Income funds</b>					
Restricted funds			400,491		402,954
Unrestricted funds			2,952,900		3,000,864
	14		<u><b>3,353,391</b></u>		<u><b>3,403,818</b></u>

The financial statements were approved and authorised for issue by the Board of Trustees on 24th January 2023 and were signed on its behalf by:

.....  
Mr M Mehta (President)  
Trustee

.....  
Mr P Udani (Treasurer)  
Trustee

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022	2021
		£	£
<b>Cash flows from operating activities:</b>		(67,330)	517,853
<b>Net cash provided by (used in) operating activities</b>	<b>(a)</b>	<u>(67,330)</u>	<u>517,853</u>
<b>Cash flows from investing activities:</b>			
Dividends, Interest and rent		10,224	11,159
Disposal/ (Purchase) of property, plant and equipment			(6,212)
<b>Net cash (used in) provided by investing activities</b>		<u>10,224</u>	<u>4,947</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(b)</b>	<u>(57,106)</u>	<u>522,800</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movements in funds for the reporting period		
Net income	(50,427)	478,575
Adjustments for:		
Depreciation charges	55,551	55,721
Interest	(10,224)	(11,159)
(Increase)/ decrease in debtors	(63,218)	16,241
Increase/ (decrease) in creditors	988	(21,525)
<b>Net cash provided by (used in) operating activities</b>	<u>(67,330)</u>	<u>517,853</u>

(b) Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash and cash equivalents at the beginning of the reporting period	1,565,828	1,043,028
Change in cash and cash equivalents in the reporting period	(57,106)	522,800
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>1,508,722</u>	<u>1,565,828</u>

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 April 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and use of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Incoming resources are credited to the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, donation pledges and grants are recognised as income when the charity becomes legally entitled to them but otherwise, they are recognised when received. "Donations in kind" are included as income at their estimated market values. Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. Tax recoverable is shown as a debtor at the year end. The value of voluntary services is not recognised, as the cost of estimating these exceed any benefits to the users of these financial statements.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

In particular, the policy for including items within costs of raising funds, charitable activities, governance and support costs is:

**Accounting policies (continued)**

Costs of raising funds

Costs of raising funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes support costs relating to those activities.

Governance costs

Include costs of the preparation and audit of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters. Governance costs are included within support costs.

Support Costs

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. All support costs have been allocated to the one charitable activity of the charity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% per annum on a straight line basis
Building	2% per annum on a straight line basis

No depreciation is provided on freehold land.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Accounting policies (continued)**

**1.9 Cash and Cash Equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Liabilities**

Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**1.11 Taxation**

The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes.

No tax charges have arisen in the charity.

**1.12 Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

**1.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**1.14 Grants**

Government and other grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government and other grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

**2 Critical accounting estimates and judgements**

Key area of judgement made by the charity is in relation to the depreciation and useful economic lives of fixed assets

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

## 3 Donations

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<b>Donations – Spiritual Activities</b>				
- Dharmaprabhavna	41,307	633,204	674,511	67,214
- Sadguru Prerna	-	1,116	1,116	45,876
- Spiritual Centre	-	5,845	5,845	418,906
- General donations	3,674	1	3,675	1,556
- Atmarpit vaiyavach	-	566	566	640
- Jin Mandir Devdravya	-	3,935	3,935	1,834
<b>Donations – Social Activities</b>				
- Love and Care funds	-	486,452	486,452	201,959
<b>For the year ended 31 March 2022</b>	44,981	1,131,119	1,176,100	737,985
<b>For the year ended 31 March 2021</b>	2,451	735,534		737,985

## 4 Investments

	2022 £	2021 £
Interest receivable	10,224	11,159
	<u>10,224</u>	<u>11,159</u>

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**5 Expenditure on charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Hall and marquee hire	600	-
Equipment hire	-	-
Books and CDs	-	35
TV webcast, advertising and public relations	7,236	1,091
Software and download fees	1,241	1,546
Insurance	2,639	2,557
Sponsored travel expenses	-	-
Divine Touch term kits and teaching materials	262	660
Retreat and outing expenses	-	-
Miscellaneous expenses	-	17
Bank and Paypal charges	2,506	2,604
Grants paid (see Note 15)	1,134,876	135,633
Food and Catering	9,953	-
Hall and stage decoration	162	366
Volunteer and helper expenses	3,513	555
Costume and props	231	-
Energy cost	6,855	3,492
Depreciation of assets used for charitable activities	55,551	55,721
Governance costs (see Note 8)	4,860	4,860
Telephone	623	933
Stationery, postage and freight	966	397
Cleaning and Gardening	2,868	935
Rent and rates	301	-
Repairs and consumable equipment	7,040	1,187
Administration	150	291
Hire of Equipment	2,977	-
Cost of services	500	-
Bird Feeding	2,426	-
Ukraine Appeal	1,387	-
Planting for Peace	80	5,095
Spreading Smiles	18,139	76,370
Support our Superheroes	-	5,343
Winter Essentials	1,352	4,773
UK SRLC projects	970	540
	<u>1,270,264</u>	<u>305,001</u>

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**5 Expenditure on charitable activities (continued)**

<b>Analysis by fund</b>		
Unrestricted funds	65,405	51,953
Restricted funds	1,204,859	253,048
	1,270,264	305,001

**6 Trustees**

None of the Trustees, who are also considered to be the charity's key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year. No expenses were reimbursed to Trustees in the current or prior year.

**7 Employees**

The charity does not have any employees.

**8 Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Indemnity insurance for Trustees	60	60
Auditors' remuneration (donated service in kind)	4,800	4,800
	4,860	4,860

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

## 9 Tangible fixed assets

	Land	Freehold building	Fixtures, fittings & equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	199,249	1,626,903	98,720	1,924,872
Adjustments	-	(1,000)	-	(1,000)
Transfers	-	-	-	-
At 31 March 2022	199,249	1,625,903	98,720	1,923,872
<b>Depreciation and impairment</b>				
At 1 April 2021	-	56,835	46,912	103,747
Depreciation charged in the year	-	32,519	23,032	55,551
At 31 March 2022	-	89,354	69,944	159,298
<b>Carrying amount</b>				
At 31 March 2022	199,249	1,536,549	28,776	1,764,574
At 31 March 2021	199,249	1,570,068	51,808	1,821,125

## 10 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	84,128	17,901
Prepayments and accrued income	5,955	8,964
	90,083	26,865

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Other creditors and accruals	9,988	10,000

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,764,574	-	1,764,574
Current assets	1,197,326	401,479	1,598,805
Current (liabilities)	(9,000)	(988)	(9,988)
	<u>2,952,900</u>	<u>400,491</u>	<u>3,353,391</u>

Fund balances at 31 March 2021 are represented by:

Tangible assets	1,821,125	-	1,821,125
Current assets	1,189,739	402,954	1,592,693
Current (liabilities)	(10,000)		(10,000)
	<u>3,000,864</u>	<u>402,954</u>	<u>3,403,818</u>

**13 Related party transactions**

The charity made donations during the year amounting to £683,656 (2021: £100,061) to Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra whose Trustees include Mr Maulik Shah and Mr Ajay Doshi.

The charity made donations during the year amounting to £394,032 (2021: £9,218) to Shrimad Rajchandra Sarvamangal Trust whose Trustees include Mr Ajay Doshi.

Total donations given by the Trustees and related parties during the year amounted to £170,271 (2021: £25,990). These donations were made without any conditions attached to them.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

## 14 Analysis of the Net Movement in Funds

Current year

	At 01/04/2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/2022 £
<b>Unrestricted funds</b>					
General funds	3,000,864	75,570	(65,405)	(58,129)	2,952,900
<b>Restricted funds</b>					
Love and care funds	107,954	499,003	(554,724)	20,500	72,733
Devdravya	189,191	3,934	(3)	-	193,122
Sadguru Prerna	25,191	1,116	(23,754)	-	2,553
London spiritual centre	-	5,845	(43,453)	37,608	-
Sangh Vatsalya and Atmarpit Vaiyavach	76,471	199,216	(261,124)	-	14,563
Mahatma Gandhi Statue	(21)	5,215	(5,215)	21	-
Bhakti Group	62	983	-	-	1,045
UK Divine Shop Sales	4,106	147	-	-	4,253
Atmasiddhi Book Fund	-	118,383	(8,565)	-	109,818
Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)	-	310,425	(308,021)	-	2,404
<b>Total</b>	<b>3,403,818</b>	<b>1,219,837</b>	<b>(1,270,264)</b>	<b>-</b>	<b>3,353,391</b>

Prior year

	At 01/04/2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/2021 £
<b>Unrestricted funds</b>					
General funds	2,623,469	33,880	(51,953)	395,468	3,000,864
<b>Restricted funds</b>					
Love and care funds	75,504	201,959	(169,509)	-	107,954
Devdravya	187,359	1,834	(2)	-	189,191
Sadguru Prerna	21,941	46,375	(43,125)	-	25,191
London spiritual centre	-	428,906	(33,438)	(395,468)	-
Sangh Vatsalya and Atmarpit Vaiyavach	16,659	66,397	(6,585)	-	76,471
Mahatma Gandhi Statue	-	361	(382)	-	(21)
Bhakti Group	-	62	-	-	62
UK Divine Shop Sales	311	3,802	(7)	-	4,106
<b>Total</b>	<b>2,925,243</b>	<b>783,576</b>	<b>(305,001)</b>	<b>-</b>	<b>3,403,818</b>

**14 Analysis of the Net Movement in Funds (continued)**

**Transfer of funds**

The transfer to London Spiritual Centre and Love and Care funds (restricted funds) from General funds (unrestricted fund) has been made largely for the following reasons:

- a) £20,500 (2021: £nil) transfer represents a donation from the London Centre general funds towards the Love and Care Covid Health Centre appeal.
- b) £37,608 (2021: £nil) transfer was made from London Centre general funds to cover the running expenses of the London Spiritual Centre which is being used by the charity to further its activities.
- c) £21 (2021: £nil) represents transfer from unrestricted funds to the Mahatma Gandhi Statue fund to bring this fund to nil.

**Unrestricted general funds**

These constitute the total funds received and generated by the charity. They are to be used for the charity's main objective of advancement of the Jain religion for the benefit of the public and for meeting the support and governance costs generally.

**Restricted funds**

**Love and Care**

This programme is the result of Shrimad Rajchandraji's all-pervading love and care and encompasses the entire universe. Shrimad Rajchandraji is the divine source of inspiration behind this monumental sevayajna (seva movement), and each seva activity is undertaken with an attitude of love and care. Shrimadji's message is an expression of love and care extending from the smallest living organism to the entire spectrum of life. Love and Care programme encompasses various projects such as Education Care, Child Care, Animal Care, Community Care etc. related to mankind, animals and the environment. Donations received for the Love and Care programme are to be utilised towards all of the various care projects at the discretion of the Trustees.

**Devdravya**

These are funds raised from the general public to be used for construction, renovation and maintenance of Jain temples.

**Sadguru Prerna**

These funds are raised for the development of a spiritual township on the pious land of Dharampur, Gujarat, India where seekers from across the globe will congregate with the aim of attaining great spiritual heights.

**Sangh Vatsalya and Atmarpit Vaiyavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vaiyavach are funds raised for the welfare and maintenance of Atmarpit group members, who are life-long celibate devotees.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**14 Analysis of the Net Movement in Funds (continued)**

**London Spiritual Centre**

This represents funds raised for the purchase, refurbishment and maintenance of a centre in Bushey from which to conduct the charity's activities.

**Mahatma Gandhi Statue**

This represents funds raised to erect a 9ft tall bronze statue outside the Manchester Cathedral to celebrate the 150<sup>th</sup> birth anniversary of Mahatma Gandhi whose spiritual mentor was Shrimad Rajchandraji.

**Bhakti Group**

This represents funds raised to support training and equipment used to perform Bhakti at various celebrations.

**UK Divine Shop Sales**

Funds raised from books, audio and video sales by the UK Divine shop based in the Spiritual Centre.

**Atmasiddhi Book Fund**

Funds were raised towards the cost of compiling, printing and promoting the Atmasiddhi book and to meet the cost of its free distribution to various organisations and individuals.

**Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)**

Funds were raised to meet the costs of an event held to inaugurate a new Jain temple in Shrimad Rajchandra Dharampur ashram in Gujarat, India.

**15 Grants to institutions**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shrimad Rajchandra Adhyatmik Satsang Sadhna Kendra	10,501	673,155	683,656	100,061
Shrimad Rajchandra Jivdaya Trust	-	29,154	29,154	19,954
Shrimad Rajchandra Sarvamangal Trust	-	394,032	394,032	9,218
Shrimad Rajchandra Education Trust	-	20,466	20,466	900
Other charities	-	7,568	7,568	5,500
Total institutional and other grants paid	<u>10,501</u>	<u>1,124,375</u>	<u>1,134,876</u>	<u>135,633</u>

**15 Grants to institutions (continued)**

**Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra**

Grants were made of £308,021 towards Anjanshalaka-Pratishtha Ashtanika Mahotsav, £76,000 for Multiple Language Translation, Production, Dubbing and Promotion of discourses, £39,491 for Covid Health Centre initiative, £53,731 for maintenance of the ashram, £12,152 towards webcast sponsorship and £100,000 for general donation. The remainder of the grants consisted of various donations for emergency relief care, welfare and maintenance of celebrate devotees, humanitarian care, environmental care, community care and woman care.

Anjanshalaka-Pratishtha Ashtanika Mahotsav of Jinmandir in Dharampur was a public celebration of religious festival held in Dharampur ashram to honour the five chief auspicious events that occur in the life of Tirthankar Bhagwan. The grant of £308,021 was made towards this cause which related to the Charity's objective for advancement of the Jain Religion for the benefit of the public.

Maintenance of the ashram – the grant of £53,731 was made towards the maintenance of the Dharampur ashram, which is the International Headquarters of Shrimad Rajchandra Mission Dharampur. The ashram is a spiritual sanctuary and a vibrant centre of activity dedicated to the pursuit of a higher existence and spreading love and care through various charitable activities. The activities held at the ashram support advancement of the Jain Religion for the benefit of the public and enhance worship and faith in the devotee.

The webcast sponsorship grant of £12,152 relates to the sponsoring the webcast of lectures and/or satsang shibir(s) at the Ashram globally, there by improving the devotees' moral values through religious and spiritual teachings and advancing the Jain Religion for the benefit of the public.

**Shrimad Rajchandra Jivdaya Trust**

A grant of £29,154 was made towards welfare of animals.

**Shrimad Rajchandra Sarvamangal Trust**

A grant of £392,603 was made towards the Covid Health Centre initiative, with the remainder for various other medical causes.

**Shrimad Rajchandra Education Trust**

A grant of £20,466 was made towards various skills development, coaching, and other educational programs.

**Various grants**

Grants totalling £7,568 were made to other charities to promote religious and social harmony, and for animal, environmental, medical and humanitarian care.

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

England & Wales - Charity number 1138913

---

# Accounts

---

PSJ Alexander & Co.  
1 Doughty Street  
LONDON  
WC1N 2PH

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
LEGAL AND ADMINISTRATIVE INFORMATION**

---

**Board of Trustees**

Mr Mayur Mehta (President)

Mr Dharmesh Doshi (Secretary)

Mr Parashkumar Udani (Treasurer)

Mr Ashwinkumar Mehta

Mr Shailesh Virani

Mrs Sonal Mehta

Mr Dilipkumar Mehta

Mr Maulik Shah

Mr Ajay Doshi

**Trustees holding title to property belonging to the charity**

Mr Ashwinkumar Mehta

Mr Parashkumar Udani

**Charity number: 1138913**

**Principal address**

3 Saddlers Close

Hatch End Pinner

HA5 4BA

**Honorary Auditors**

PSJ Alexander & Co.

1 Doughty Street London

WC1N 2PH

**Bankers**

National Westminster Bank

Pic 317 Hale Lane

Edgware Middlesex

HA8 7AX

State Bank of India

630-632 Finchley

Road London

NW11 7RR

Barclays Bank

126 Station Road

Edgware London

HA8 7RY

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**  
**CONTENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

Report of the Trustees	1 – 7
Report of the Independent Auditors	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cashflows	13
Notes to the financial statements	14 – 25

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's declaration of trust deed dated 4 November 2010, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)."

### Structure, governance and management

#### Governing Document

Shrimad Rajchandra Mission Dharampur (UK) is constituted as a charitable trust registered with the Charity Commission for England and Wales on 10 November 2010 under charity number 1138913. It is governed by a deed of trust dated 4 November 2010.

#### Organisational Structure

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The ordinary meetings of the Trustees as a body take place at least twice per annum and this is supplemented by additional meetings as necessary. The activities of the Charity are overseen by the Board of Trustees with each Trustee being assigned to head a specific activity. The Board of Trustees are supported in running of the day to day activities by an Operations Committee, respective members of which are directly responsible to the Trustee in-charge of the appropriate activity.

#### Recruitment and Appointment of Trustees

The existing Trustees are responsible for the appointment/removal of Trustees in accordance with the charity's deed of trust. New Trustees are briefed about their responsibilities by the existing Trustees. At any time, a minimum of nine Trustees is required and the Trustees are appointed for a term of three years by a resolution of the Trustees passed at a special meeting.

#### Risk Management

The Executive Committee actively reviews the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems to be adequate. The Trustees are satisfied that there are appropriate controls in place to provide reasonable assurance against fraud or error and to deal with risks identified. In particular, annual insurance cover is in place to safeguard the activities and equipment owned by the charity.

The Trustees who served during the year were:

Mr Mayur Mehta (President)  
Mr Dharmesh Doshi (Secretary)  
Mr Pareshkumar Udani (Treasurer)  
Mr Ashwinkumar Mehta  
Mr Shallesh Virani  
Mrs Sonal Mehta  
Mr Dilipkumar Mehta  
Mr Maulik Shah  
Mr Ajay Doshi

**Objectives and activities**

The charity's objectives are:

- 1) Advancement of the Jain Religion for the benefit of the public through the holding of Satsangs (Discourses/Lectures), Meditation Sessions, Conferences/Retreats, Bhakti (Divine Worship in the form of Hymns and Chants), public celebration of religious festivals and distributing literature/audio-visual material on Jainism so as to enhance worship and faith in the devotee, and in this manner improve the devotees' moral values through religious and spiritual teachings, and enhance spiritual feelings by also taking learnings from Hinduism & Buddhism Philosophies.
- 2) To further such purposes as are exclusively charitable under the laws of England and Wales as the Trustees in their discretion from time to time determine.

**Public Benefit Statement**

Our objectives and aims are set out to reflect our faith and spiritual aims. The Trustees review our activities regularly to ensure they continue to reflect our objectives and aims. In carrying out this review and in planning future activities the Trustees have considered the Charity Commission's general guidance on the public benefit, and in particular, its supplementary public guidance on the advancement of religion for the public benefit.

**Summary of Main Activities**

This year has been very unique in terms of physical contact being replaced by virtual contact as an outcome of social distancing due to Covid-19 pandemic. There were several initiatives to support those affected by Covid and new formats adopted to deliver the objects of the Trust.

The Shrimad Rajchandra Mission Dharampur (SRMD) London Spiritual Centre (LSC) remained closed for most of the year. However, LSC was open for individual prayer on weekends from August 2020 strictly following the guidelines laid down by the Government. All activities were taken up online through Zoom. Starting from 20th April 2020, we hosted 418 sessions in 37 weeks left in 2020. Zoom sessions continue in 2021 with a few sessions every week, focused around Raj Gita sessions. Just under 400 hours of content was hosted online with over 21,000 Zoom logins watching more than 20,000 hours of spiritual programmes including discourses by Pujya Gurudevshri, group meetings, yoga, meditations, cultural programmes, devotional music evenings and much more. Various events were also hosted in collaboration with other organisations such as OneJAIN and High Commission of India including special bhakti events for the Navrat community. Zoom became a strong medium to keep all spiritual seekers from the various Centres in the UK connected through the pandemic.

SRMD was instrumental in setting up the 'Jain Health Initiative' using the OneJAIN platform in January, with initial priority to reach out to the Jain community to tackle misunderstandings about Covid-19 and reinforce appropriate understanding. The key first webinar in Gujarat had a viewership of about 30K, and several other webinars have followed benefiting thousands of people. Manchester Centre were running online spiritual discourses and events 5 days a week from April up to end of September 2020 and then continued to run the spiritual discourses thrice a week. Manchester Centre also regularly participated in the UK wide online initiatives. Sheffield, Aston, Birmingham Centres joined Manchester and UK wide online initiatives for the various discourses and events.

On 2nd October 2020 - A flower laying ceremony on the first anniversary of the Mahatma Gandhi statue installation in Cathedral Square was attended by several dignitaries and representatives from various faiths including the Lord Mayor of Manchester, Councillor Abid Chouhan, MP of Stockport, Mr Navendu Mishra, Cannon Marshall from Manchester Cathedral and Rabbi Warren Elf, Secretary of the Faith Network for Manchester, Dr Gajanan, President Indian Association Manchester and Aisha Kamani, Boochoo. The simple gesture was a fitting tribute to this simple yet mighty man who changed the world.

This year in February, 2021 Manchester Centre have started with online spiritual discourses by Atmarpit Rajjii and Atmarpit Smrutiji from SRMD India for Jain Samaj Manchester.

Shrimad Rajchandra Divinetouch (SRD) continues to conduct Magictouch classes (value-based education through a study of the lives of great Spiritual Masters for children aged 4 to 8 years) and Arhat Touch classes (education on the Jain religious tradition for children aged 9 to 12 years) at the London Spiritual Centre, Kenton Derasar, South London, Leicester, Manchester, Sheffield, Birmingham and Ashton. Spirituaitouch (a program designed for the personal, social, moral and spiritual development of teens aged 13-16 years) continues in London and Manchester. The Arhat Touch programme has been adapted to teach adults in London (North and East). All these classes successfully continued online in the past year due to the impact of Covid-19.

### **Weekly Meditations & Meditation Retreats (Apr-20 onwards)**

Meditation activities during this financial year were all held virtually via Zoom due to the Covid lockdown guidelines. Activities included:

Meditation Mondays – approximately 50 regular weekly sessions were conducted consisting of 1 hour Meditation Sessions comprising breathing exercises, guided videos and meditations. These originally started as live sessions at the London Spiritual Centre and moved onto virtual sessions due to lockdown. The number of participants ranged from 20 to 100 people.

Half-Day Meditation Retreats - planned half-day of silence on a Sunday which included breathing exercises, yoga, introspection and various meditations. A total of 5 sessions were held during the year including a complete weekend of 2 sessions. Attendance ranged from 70 to 170 people.

21 Day Meditation Challenge – held during Feb/Mar 2021, this challenge encouraged everyone to meditate everyday through live and pre-recorded sessions. Over 750 people joined this unique event with people joining from all over the world.

### **Charitable Activities and Projects**

#### **Regular Activities**

During the year the 'Spreading Smiles' campaign has been a major part of the COVID relief efforts carried out by the Trust.

Spreading Smiles campaign consisted of 2 initiatives:

S.A.F.E. (Supply Assist Feed Everyone) - Providing food and basic necessities to the elderly, refugees, homeless people, and animals through the COVID-19 pandemic across the UK.  
S.A.V.E. (Supply Appropriate Ventilation/ PPE Equipment) - Delivering personal protective equipment to care homes and hospices around the country.

Over £76,000 has been spent on the Spreading Smiles project in the UK in this financial year. The Spreading Smiles project additionally donated over £20,000 pounds to Covid-relief efforts India. In the UK over 6000 hot meals were delivered to the homeless, almost 15,000 kgs of food, nearly 37,000 items of PPE and over 5,500 handmade personalised cards were distributed amongst other items. Accolades have been received from a number of organisations including Greater Manchester Mayors Charity, Rotary Club Cheadle, Little Sisters of the Poor, Mustard Tree, Action Homeless, Action Together Stockport, Greater Manchester Homeless networks to name a few. Grants worth £11,000 were received from a number of organisations

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

including Manchester Forever, Ecclesiastical Insurance, Stockport Council, Redrow Homes, and Keep Stockport Caring.

The 'Support our Superheroes' Campaign recognising the immense contribution of frontline and key workers during the Covid pandemic ran from March to August 2020. In total over 1,100 gratitude packs containing a variety of snacks and hygiene products were distributed to over 11,500 key workers in the London region including over 3,300 Gratitude cards. Our volunteers also distributed 30Kgs of food items to the Red Trust Bushey Foodbank and One Stonegrove Foodbank, Edgware.

### Covid India Appeal (April-June 2021)

In April 2021, in response to the devastating second Covid-19 wave in India, a special appeal was launched to raise funds for Covid-relief activities of SRMD in India including Shrimad Rajchandra Hospital Covid Centres and their Rehabilitation and Outreach programmes in Dharampur, Gujarat. An amount of over £400,000 was raised through the generosity of many donors. SRMD UK also liaised with BAPIC (British Association of Physicians of Indian Origin) in UK, who assisted the Covid Centres virtually via their Telemedicine project as well as kindly donating medical equipment.

SRMLC London has also partnered with 3 inspiring local organisations doing essential work for those in need during this epidemic. Each organisation has been presented with a donation of £1,000 to help increase the reach of specific projects supporting frontline or key workers. The selected recipients were:

- (1) Noah's Ark Children's Hospice in Barnet for bereavement training for staff;
- (2) Raise (West Hertfordshire Hospitals Charity) for staff fitness classes to help with mental health and wellness;
- (3) Watford and District Mencap Society for staff uniforms and self-care items.

During the year various other activities were initiated to support homeless individuals and other living beings in association with other organisations such as OneJain, Redbridge Food Trust, National Animal Welfare Trust, Small Acts of Kindness, Hillside Animal Sanctuary, Red Trust Bushey, New Hope Watford, Akshaya Patra etc. Activities included distribution of food items and essentials, winter kits, Blood donation drive, Organ Donation, Paint for the shelter homes for animals etc.

SRMD launched a three-part virtual digital futures series for the elderly and wider community. The zoom session covered a talk on avoiding online scams. Over 150 people attended the sessions.

During the year, Shrimad Rajchandra Divinetouch (SRD) Centres have organised and participated in various charitable activities/fundraising under our Shrimad Rajchandra Love and Care ('SRLC') and Interfaith initiatives. In one project led by Divinetouch London, 395 children's gift bags were delivered to Foodbanks across London for Christmas. In recognition of this charitable effort and other SRMD (UK) activities, Komal Mehta -Head of Magictouch & Spirituality, London, won the award for 'Faith Group in Action' from the One Vision Charity, Watford during their International Women's Day 2021 Award Ceremony. For the Spreading Smiles project by Manchester Centre, the Divinetouch children made more than 2,000 personalised cards to distribute to the elderly. In February 21, Divinetouch children distributed Valentine day cards and gifts to local schools - Gately Primary School, Belmont Primary School and Cross Acre Primary School as an expression of their love. These initiatives help instilling values in children at an early age.

The students of Divinetouch donated an incredible 350 bags filled with treats including chocolates, biscuits, hot drinks and Christmas gifts to five local food banks currently being supported by the SRLC team. Recipients include the Red Trust Food Bank, OneVision in Watford, Watford Sewa Day Organisation and Borehamwood Food Bank which will be hosting Christmas lunches where the gift bags will be shared with families, and finally Covid-19 Support Group which was created to help families struggling financially as a result of the pandemic. The drop off to OneVision in Watford involved heartfelt gratitude to the children of SR Divinetouch from Enoch Raj, Chairperson of OneVision, Peter Taylor the Mayor of Watford and MP for Watford Dean Russell who were

all there to support OneVision and helped SR Divinethouch volunteers by collecting the gift bags for the families.

#### **SRLC: Ahimsa Peace Garden Opening - Harrow Recreation Ground (Oct-20)**

Following the stellar efforts of dozens of volunteers, the Ahimsa Peace Garden was officially opened with a virtual ceremony on Gandhi Jayanti 2nd October hosted by SRMD (representing the 32 OneJAIN organisations of UK). Over 300 guests assembled on Zoom to commemorate the finale of the year-long celebration of Mahatma Gandhi's 150th birth anniversary which started last year. Several OneJAIN organisations took part in the ceremony including opening prayers from Jain Vishva Bharati, a talk on 'Environmental Care' by Veerayatan UK and a presentation entitled 'Celebrating Gandhi's Virtues' by Young Jains, which reminded us of Gandhi's strength through ahimsa, truth and courage for which the inspiration was his spiritual guide, Shrimad Rajchandraji.

Other highlights included a celebration 'virtual' ribbon-cutting and video messages from special guests. Her Excellency Smt Gatri Kumar, The Honourable High Commissioner of India (UK) offered congratulations expressing "This is a fitting tribute to the great soul of the Father of our Nation who dedicated his life to the teaching of ahimsa." Other messages were also delivered by Nitin Parekh, Mayor of Harrow and Gareth Thomas, Member of Parliament for Harrow West. The evening ended with a calming Peace Meditation.

#### **Interfaith Activities**

SRMD regularly attends meetings of the various local Interfaith groups including Bushey Interfaith Forum, Watford Interfaith Association, Hertsmere Forum of Faiths, Faith Network for Manchester and Manchester Sangha. Amongst the events participated are:  
Representing OneJAIN, SRMD presented its SRLC Support Our Superheroes project at Together Campaign by Faiths United in support of keyworkers.

Jewish 'Every Mitzvah Matters' Interfaith cooking event (Zoom)

Watford Celebration Event (Zoom) where SRMD presented at the Interfaith Sacred Spaces discussion

SRMD laid wreath and delivered Jain message amongst Bushey faiths for Remembrance Sunday in memory of those who had sacrificed their lives in the Great World War.

Participated in Liberal Jewish Synagogue (London) Channukah celebration event with submission of short video.

SRMD spoke about Jainism and Environment at Faith Forum for London.

SRMD gave Intro talks on Jainism to Focolare Movement.

SRMD spoke about Jainism and Environment at Religions for Peace Youth Event.

Manchester Cathedral is part of Sangha, an interfaith group; We participated with Rogers Governder, Dean of Manchester Cathedral with online topics like Adjusting to New realities, Reflections on reactions to Monuments and Statues, Modern slavery etc. Also we participated on Black Lives matter conferences with Faith Network for Manchester and regularly attend their meetings and dialogues. Members of SRMD continue to play their role as executive members for Faith Network for Manchester and attend several gatherings as Jain representatives.

**Financial review and results for the year**

The results for the year are shown on page 11 of the financial statements, which the Trustees consider to be satisfactory. Total donations income received in 2021 was significantly lower than that received in 2020 primarily on account of the decline in the donations for the refurbishment and maintenance of the Spiritual Centre and Jin Mandir Devraya, however, this was partially offset by higher donations received for Sadgurn Prerna and various Love and Care projects.

The trust had a surplus of £478,575 (2020: £1,053,129) during the year per the Statement of Financial Activities. The Trustees would like to acknowledge and thank the tremendous efforts of the volunteers and the many supporters of the charity for their kind and generous donations.

Total Reserve Funds - Restricted and Unrestricted: The Trust's total reserve funds at 31st March 2021 stood at £3,403,818 (2020: £2,925,243) divided between restricted funds of £402,954 (2020: £301,774) and unrestricted funds of £3,000,864 (2020: £2,623,469) per the Balance Sheet. The restricted funds are for specific purposes and not available for general purposes of the charity.

**Reserves policy and going concern**

The Trustees consider the key measure of sustainability for the charity to be current and future liquidity cover, rather than the surplus or deficit accounting position. As a consequence, the trustees have set appropriate reserves policy relating to liquidity based on the relationship between readily realisable assets, on-going level of donations received and the cash requirements associated with sustaining the charity's operations for a period.

In establishing this policy, the Board of Trustees conducts an annual review of the level of unrestricted reserves in the general funds by considering risks associated with the various income streams, expenditure plans and balance sheet items. The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income or asset values;
- allow for reasonable level of working capital;
- provide funds for ongoing and future refurbishment of the property; and
- allow the charity to continue to further its objectives.

The trustees review the charity's reserves policy annually and are satisfied with the level of cash reserves at the year end which amounted to £1.57m.

In view of the recent pandemic, the Board of Trustees have reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The Board therefore considers that the charity has adequate resources to continue in operational existence for the foreseeable future and continues to adopt the going concern basis of accounting in preparing the accounts.

**Plans for future periods**

The Trustees are regularly assessing the ongoing Covid-19 impact and re-opening the London Spiritual Centre as per directives received from the Government. We are committed to continue supporting those affected by the pandemic to the best of our capabilities. Once there is normally restored in terms of social distancing and outdoor movements, we shall plan other spiritual and charity events across the U.K. to fulfill the objectives we have laid out.

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP (FRS 102) (effective 1 January 2019);

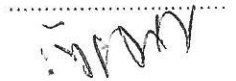
make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD:**



Mr D Doshi (Secretary) Trustee

Dated: 20th December 2021

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

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

#### Other information

- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.
- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

#### Conclusions relating to going concern

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 charity 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 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.

#### Basis for opinion

- have been prepared in accordance with the requirements of the Charities Act 2011.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, for the year then ended;

In our opinion the financial statements:

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2021 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### Opinion

---

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**  
**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHRIMAD**  
**RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity')**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 7, the Trustees are responsible for the preparation of financial statements which 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 charity'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 regulations made under section 154 of that Act.

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.

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 charity'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 charity'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 charity 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.

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.

#### Use of our report

This report is made solely to the charity'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 charity's Trustees those matters 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Vimal N Shah  
Senior Statutory Auditor  
PSJ Alexander & Co  
Chartered Accountants & Registered Auditors  
1 Doughty Street  
London WC1N 2PH

Date: 28 December 2021

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	Restricted funds	Total 2021	Total 2020
<b>Income from:</b>		£	£	£	£
Donations	3	2,453	735,532	737,985	1,220,634
Investments	4	11,159	-	11,159	6,516
Charitable activities		20,268	4,164	24,432	189,756
Grants			10,000	10,000	-
<b>Total income</b>		<b>33,880</b>	<b>749,696</b>	<b>783,576</b>	<b>1,416,905</b>
<b>Expenditure on:</b>					
Charitable activities	5	51,953	253,048	305,001	363,776
<b>Total resources expended</b>		<b>51,953</b>	<b>253,048</b>	<b>305,001</b>	<b>363,776</b>
<b>Net income/(expenditure) for the year</b>		<b>(18,073)</b>	<b>496,648</b>	<b>478,575</b>	<b>1,053,129</b>
<b>Gross transfers between funds</b>	14	395,468	(395,468)	-	-
<b>Net movement in funds</b>		<b>377,395</b>	<b>101,180</b>	<b>478,575</b>	<b>1,053,129</b>
Fund balances at 1 April		2,623,469	301,774	2,925,243	1,872,114
Fund balances at 31 March		3,000,864	402,954	3,403,818	2,925,243


SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

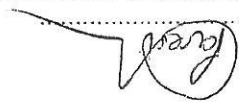
BALANCE SHEET

ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
Notes	£	£
Fixed assets		
Tangible assets	1,821,125	1,870,634
Current assets		
Debtors	26,865	43,106
Cash at bank and in hand	1,565,828	1,043,028
Creditors: amounts falling due within one year	1,592,693	1,086,134
	(10,000)	(31,525)
Net current assets	1,582,693	1,054,609
Total assets less current liabilities	<u>3,403,818</u>	<u>2,925,243</u>
Income funds		
Restricted funds	402,954	301,774
Unrestricted funds	3,000,864	2,623,469
	<u>3,403,818</u>	<u>2,925,243</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 20<sup>th</sup> December 2021 and were signed on its behalf by:

Trustee  
  
 Mr. M. Menta (President)

Trustee  
  
 Mr. P. Udani (Treasurer)

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020	Notes
Cash flows from operating activities:	£ 517,853	£ 614,787	
Net cash provided by (used in) operating activities	517,853	614,787	(a)
Cash flows from investing activities:	11,159	6,515	
Dividends, Interest and rent	11,159	6,515	
Purchase of property, plant and equipment	(6,212)	(152,026)	
Net cash (used in) provided by investing activities	4,947	(145,511)	
Change in cash and cash equivalents in the reporting period	522,800	469,276	(b)
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movements in funds for the reporting period	£ 478,575	£ 1,053,129	
Net income	478,575	1,053,129	
Adjustments for:			
Depreciation charges	55,721	41,856	
Interest	(11,159)	(6,515)	
(Increase)/decrease in debtors	16,241	9,966	
Increase/(decrease) in creditors	(21,525)	(483,649)	
Net cash provided by (used in) operating activities	517,853	614,787	
(b) Analysis of cash and cash equivalents			
Cash and cash equivalents at the beginning of the reporting period	£ 1,043,028	£ 573,752	
Change in cash and cash equivalents in the reporting period	522,800	469,276	
Cash and cash equivalents at the end of the reporting period	1,565,828	1,043,028	

**1 Accounting policies****1.1 Accounting convention**

These 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) and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.  
Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and use of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming resources**

Incoming resources are credited to the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations, donation pledges and grants are recognised as income when the charity becomes legally entitled to them but otherwise, they are recognised when received. "Donations in kind" are included as income at their estimated market values. Incoming resources from tax reclaim are included in the SoFA at the same time as the gift to which they relate. Tax recoverable is shown as a debtor at the year end. The value of voluntary services is not recognised, as the cost of estimating these exceed any benefits to the users of these financial statements.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

In particular, the policy for including items within costs of raising funds, charitable activities, governance and support costs is:

**Accounting policies (continued)****Costs of raising funds**

Costs of raising funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes support costs relating to those activities.

**Governance costs**

Include costs of the preparation and audit of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters. Governance costs are included within support costs.

**Support Costs**

Support costs include administrative office functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. All support costs have been allocated to the one charitable activity of the charity.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings, & equipment	25% per annum on a straight line basis
Building	2% per annum on a straight line basis

No depreciation is provided on freehold land.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7****Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## Accounting policies (continued)

- 1.9 Cash and Cash Equivalents**  
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.
- 1.10 Liabilities**  
Liabilities are recognised on an accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.
- 1.11 Taxation**  
The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes. No tax charges have arisen in the charity.
- 1.12 Financial Instruments**  
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.
- 1.13 Foreign currencies**  
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.
- 2 Critical accounting estimates and judgements**  
There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements.

3	Donations	Unrestricted funds	Restricted funds	Total	2021	Total	2020
	<b>Donations – Spiritual Activities</b>	£	£	£	£	£	£
	- Dharmaprabhavana	895	66,319	67,214	54,475	3,290	54,475
	- Sadguru Prerna	-	45,876	45,876	3,290	961,631	3,290
	- Spiritual Centre	-	418,906	418,906	18,114	961,631	18,114
	- General donations	1,556	-	1,556	56	18,114	56
	- Atmarpit vaiyavach	-	640	640	125,479	56	125,479
	- Jin Mandir Devraya	-	1,834	1,834	57,589	125,479	57,589
	<b>Donations – Social Activities</b>	-	201,959	201,959	57,589	1,220,634	57,589
	- Love and Care funds	2,451	735,534	737,985	1,220,634	1,220,634	1,220,634
		63,922	1,156,712	1,220,634	1,220,634	1,220,634	1,220,634

For the year ended 31 March 2020

**4 Investments**

2021	2020
£	£
11,159	6,515
11,159	6,515
Interest receivable	Interest receivable



## 5 Expenditure on charitable activities (continued)

Analysis by fund			
Unrestricted funds	51,953	305,001	
Restricted funds	253,048		
	91,913		363,776

6 Trustees  
None of the Trustees, who are also considered to be the charity's key management personnel (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year. No expenses were reimbursed to Trustees in the current or prior year.

7 Employees  
The charity does not have any employees.

## 8 Governance costs

	2021	2020
Indemnity insurance for Trustees	60	60
Auditors' remuneration	4,800	4,800
	4,860	4,860

## 9 Tangible fixed assets

Cost	At 1 April 2020			At 31 March 2021		
	Land	Freehold building	Fixtures, fittings & equipment	Land	Freehold building	Fixtures, fittings & equipment
	£	£	£	£	£	£
At 1 April 2020	199,249	1,620,691	98,720	199,249	1,620,691	98,720
Additions	-	6,212	-	-	6,212	-
Transfers	-	-	-	-	-	-
At 31 March 2021	199,249	1,626,903	98,720	199,249	1,626,903	98,720
Depreciation and impairment	-	24,317	23,709	-	24,317	23,709
At 1 April 2020	-	-	-	-	-	-
Depreciation charged in the year	-	32,518	23,203	-	32,518	23,203
At 31 March 2021	-	56,835	46,912	-	56,835	46,912
Carrying amount	199,249	1,570,068	51,808	199,249	1,570,068	51,808
At 31 March 2021	199,249	1,596,374	75,011	199,249	1,596,374	75,011
At 31 March 2020	199,249	1,570,068	51,808	199,249	1,570,068	51,808

## 10 Debtors

Amounts falling due within one year:

	2021	2020
Other debtors	17,901	43,106
Prepayments and accrued income	8,964	-
	26,865	43,106
	£	£
	2021	2020

## 11 Creditors: amounts falling due within one year

	2021	2020
Other creditors and accruals	10,000	31,525
	£	£
	2021	2020

## 12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible assets	1,821,125	-	1,821,125
Current assets/(liabilities)	1,179,739	402,954	1,582,693
	3,000,864	402,954	3,403,818
Fund balances at 31 March 2020 are represented by:			
Tangible assets	1,870,634	-	1,870,634
Current assets/(liabilities)	752,835	301,774	1,054,609
	2,623,469	301,774	2,925,243

## 13 Related party transactions

The charity made donations during the year amounting to £100,061 (2020: £17,625) to Shrimad Rajchandra Adhyatmik Satsang Kendra whose Trustees include Mr Maulik Shah and Mr Ajay Doshi.

The charity made donations during the year amounting to £9,218 (2020: £34,150) to Shrimad Rajchandra Sarvamangal Trust whose Trustees include Mr Ajay Doshi.

Total donations given by the Trustees and related parties during the year amounted to £25,990 (2020: £70,317). These donations were made without any conditions attached to them.

## 14 Analysis of the Net Movement in Funds

<u>Current year</u>		<u>Prior year</u>		
At 01/04/2020	Incoming Resources	Outgoing Resources	Transfers	At 31/03/2021
£	£	£	£	£
2,623,469	33,880	(51,953)	395,468	3,000,864
<b>Unrestricted funds</b>				
General funds				
75,504	201,959	(169,509)	-	107,954
<b>Restricted funds</b>				
Love and care funds				
187,359	1,834	(2)	-	189,191
Devrayya				
21,941	46,375	(43,125)	-	25,191
Sadguru Prema				
-	428,906	(33,438)	(395,468)	-
London spiritual centre				
16,659	66,397	(6,585)	-	76,471
Vaiyavach				
-	361	(382)	-	(21)
Mahatma Gandhi Statue				
-	62	-	-	62
Bhakti Group				
311	3,802	(7)	-	4,106
UK Divine Shop Sales				
2,925,243	783,576	(305,001)	-	3,403,818
<b>Total</b>				
<b>Unrestricted funds</b>				
General funds				
1,688,189	109,624	(91,913)	917,569	2,623,469
<b>Restricted funds</b>				
Love and care funds				
83,333	57,589	(65,418)	-	75,504
Devrayya				
62,257	125,479	(377)	-	187,359
Sadguru Prema				
18,657	3,289	(5)	-	21,941
London spiritual centre				
-	961,631	(44,062)	(917,569)	-
Sangh Vatsalya and Atmarpit				
19,678	8,709	(11,728)	-	16,659
Vaiyavach				
-	150,262	(150,262)	-	-
Mahatma Gandhi Statue				
-	322	(11)	-	311
Vaiyavach				
1,872,114	1,416,905	(363,776)	-	2,925,243
<b>Total</b>				

**14 Analysis of the Net Movement in Funds (continued)****Transfer of funds**

The transfer from London Spiritual Centre (restricted fund) to General funds (unrestricted fund) of £395,468 has been made largely for the following reasons:

- a) £389,256 ( 2020: £296,828) represents the donations raised during the London Spiritual Centre Pratishta Mohotsav in excess of the refurbishment costs of the building which are to be utilised for any charitable activities as declared to the donors at the time of the donation appeal.
- b) £6,212 (2020: £620,741) relates to the refurbishment expenditure of a property which will be used by the charity to further its activities and is not restricted for a specific purpose.

**Unrestricted general funds**

These constitute the total funds received and generated by the charity. They are to be used for the charity's main objective of advancement of the Jain religion for the benefit of the public and for meeting the support and governance costs generally.

**Restricted funds****Love and Care**

This programme is the result of Shrimad Rajchandraji's all-pervading love and care, and encompasses the entire universe. Shrimad Rajchandraji is the divine source of inspiration behind this monumental sevayajna (seva movement), and each seva activity is undertaken with an attitude of love and care. Shrimadji's message is an expression of love and care extending from the smallest living organism to the entire spectrum of life. Love and Care programme encompasses various projects such as Education Care, Child Care, Animal Care, Community Care etc. related to mankind, animals and the environment. Donations received for the Love and Care programme are to be utilised towards all of the various care projects at the discretion of the Trustees.

**Devraya**

These are funds raised from the general public to be used for construction, renovation and maintenance of Jain temples.

**Sadguru Purna**

These funds are raised for the development of a spiritual township on the pious land of Dharampur, Gujarat, India where seekers from across the globe will congregate with the aim of attaining great spiritual heights.

**Sangh Vatsalya and Atmarpit Vayavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vayavach are funds raised for the welfare and maintenance of Atmarpit group members, who are life-long celibate devotees.

## 14 Analysis of the Net Movement in Funds (continued)

**London Spiritual Centre**  
This represents funds raised for the purchase, refurbishment and maintenance of a centre in Bushey from which to conduct the charity's activities.

**Mahatma Gandhi Statue**  
This represents funds raised to erect a 9ft tall bronze statue outside the Manchester Cathedral to celebrate the 150<sup>th</sup> birth anniversary of Mahatma Gandhi whose spiritual mentor was Shrimad Rajchandraji.

**Bhakti Group**  
This represents funds raised to support training and equipment used to perform Bhakti at various celebrations.

**UK Divine Shop Sales**  
Funds raised from books, audio and video sales by the UK Divine shop based in the Spiritual Centre.

## 15 Grants to institutions

	Unrestricted funds	Restricted funds	2021	2020
Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra	-	100,061	100,061	17,625
Shrimad Rajchandra Jivdaya Trust	-	19,954	19,954	9,497
Shrimad Rajchandra Sarvamangal Trust	-	9,218	9,218	34,150
Shrimad Rajchandra Education Trust	-	900	900	5,009
Other charities	-	5,500	5,500	1,716
Total institutional and other grants paid	-	135,633	135,633	67,997

**Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra**

A grant of £43,167 for maintenance of the ashram, £37,515 for emergency relief care, £16,943 was made for the welfare and maintenance of celibate devotees, £1,743 for humanitarian care, £334 for environmental care, £329 for community care and £30 for woman care.

**Shrimad Rajchandra Jivdaya Trust**

A grant of £19,954 was made towards welfare of animals.

15 Grants to institutions (continued)

Shrimad Rajchandra Sarvamangal Trust  
Grants of £6,497 was made for health care and £2,721 for general use.

Shrimad Rajchandra Education Trust

A grant of £900 was made towards various skills development, coaching, and other educational programs.

Various grants

Grants totalling £5,500 were made to other charities to promote religious and social harmony, and for animal, environmental and humanitarian care.