

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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

**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  
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)**

**CONTENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>Page</b>	
1 – 7	Report of the Trustees
8 - 10	Report of the Independent Auditors
11	Statement of financial activities
12	Balance sheet
13	Statement of cashflows
14 – 25	Notes to the financial statements

## 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 Ashwin Kumar Mehta  
Mr Shailesh Virani  
Mrs Sonal Mehta  
Mr Dilip Kumar 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, Boohoo. The simple gesture was a fitting tribute to this simple yet mighty man who changed the world.

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

This year in February, 2021 Manchester Centre have started with online spiritual discourses by Atmarpit Rajuji 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. Spiritualltouch (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.

SRMC 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 & SpiritualityTouch, 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 Divinestouch 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 Gaitri 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 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 Devprayag, however, this was partially offset by higher donations received for Sadgurni 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 income, 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);

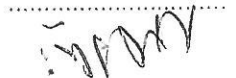
make judgements and estimates that are reasonable and prudent;

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

## **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**

#### **Opinion**

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).

In our opinion the financial statements:

- 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;
- 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

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**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<b>Income from:</b>				
Donations	2,453	735,532	737,985	1,220,634
Investments	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	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>	<b>395,468</b>	<b>(395,468)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>377,395</b>	<b>101,180</b>	<b>478,575</b>	<b>1,053,129</b>
<b>Fund balances at 1 April</b>	<b>2,623,469</b>	<b>301,774</b>	<b>2,925,243</b>	<b>1,872,114</b>
<b>Fund balances at 31 March</b>	<b>3,000,864</b>	<b>402,954</b>	<b>3,403,818</b>	<b>2,925,243</b>


## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

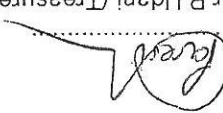
## BALANCE SHEET

ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021	2020
<b>Fixed assets</b>			
Tangible assets	9	1,821,125	1,870,634
<b>Current assets</b>			
Debtors	10	26,865	43,106
Cash at bank and in hand		1,565,828	1,043,028
<b>Creditors: amounts falling due within one year</b>	11	1,592,693	1,086,134
		(10,000)	(31,525)
<b>Net current assets</b>		1,582,693	1,054,609
<b>Total assets less current liabilities</b>		<b>3,403,818</b>	<b>2,925,243</b>
<b>Income funds</b>			
Restricted funds		402,954	301,774
Unrestricted funds	14	3,000,864	2,623,469
		<b>3,403,818</b>	<b>2,925,243</b>

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

Notes	2021	2020
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:		
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)
(b)		
Change in cash and cash equivalents in the reporting period	522,800	469,276
(a) 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		
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 reliefs 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.

**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	
	£	£	£	2020
<b>Donations – Spiritual Activities</b>				
- Dharmaprabhavana	895	66,319	67,214	54,475
- Sadguru Perma	-	45,876	45,876	3,290
- Spiritual Centre	-	418,906	418,906	961,631
- General donations	1,556	-	1,556	18,114
- Atmarpit vaiyavach	-	640	640	56
- Jin Mandir Devdravya	-	1,834	1,834	125,479
<b>Donations – Social Activities</b>				
- Love and Care funds	-	201,959	201,959	57,589
	2,451	735,534	737,985	1,220,634
	63,922	1,156,712		1,220,634

For the year ended 31 March 2020

4 Investments

	2021	2020
	£	£
Interest receivable	11,159	6,515
	11,159	6,515



## 5 Expenditure on charitable activities

2021	2020
£	£
Hall and marquee hire	13,333
Equipment hire	2,035
Books and CDs	4,208
TV webcast, advertising and public relations	2,628
Software and download fees	372
Insurance	3,474
Sponsored travel expenses	6,113
Divine Touch term kits and teaching materials	1,880
Retreat and outing expenses	6,824
Miscellaneous expenses	248
Bank and Paypal charges	1,465
Grants paid (see Note 15)	67,997
Food and Catering	24,478
Hall and stage decoration	767
Volunteer and helper expenses	1,351
Costume and props	160
Energy cost	7,530
Depreciation of assets used for charitable activities	41,856
Governance costs (see Note 8)	4,860
Telephone	967
Stationery, postage and freight	1,694
Cleaning and Gardening	3,522
Rent and rates	294
Repairs and consumable equipment	7,861
Training	300
Administration	617
Mahatma Gandhi Statue	150,260
Planting for Peace	6,683
Spreading Smiles	-
Support our Superheroes	-
Winter Essentials	-
UK SRLC projects	-
	363,776
	305,001

## 5 Expenditure on charitable activities (continued)

Analysis by fund		
	2021	2020
Unrestricted funds	51,953	91,913
Restricted funds	253,048	271,863
	<u>305,001</u>	<u>363,776</u>

**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**

Indemnity insurance for Trustees  
Auditors' remuneration

	2021	2020
£	60	60
£	<u>4,800</u>	<u>4,800</u>
	<u>4,860</u>	<u>4,860</u>

## 9 Tangible fixed assets

	£	£	£
Land	Freehold building	Fixtures, fittings & equipment	Total
At 1 April 2020	199,249	1,620,691	98,720
Additions	-	6,212	-
Transfers	-	-	-
At 31 March 2021	199,249	1,626,903	98,720
Depreciation and impairment	-	24,317	23,709
At 1 April 2020	-	32,518	23,203
Depreciation charged in the year	-	56,835	46,912
At 31 March 2021	-	56,835	46,912
Carrying amount	199,249	1,570,068	51,808
At 31 March 2021	199,249	1,596,374	75,011
At 31 March 2020	199,249	1,596,374	75,011

## 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

## 11

## Creditors: amounts falling due within one year

	£	£
2021	2020	
Other creditors and accruals	10,000	31,525

## 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>					
		At 01/04/2020	Incoming Resources	Outgoing Resources	Transfers
		£	£	£	£
<b>Unrestricted funds</b>					
General funds		2,623,469	33,880	(51,953)	395,468
<b>Restricted funds</b>					
Love and care funds		75,504	201,959	(169,509)	-
Devdravya		187,359	1,834	(2)	-
Sadguru Premna		21,941	46,375	(43,125)	-
London spiritual centre		-	428,906	(33,438)	(395,468)
Sangh Vatsalya and Atmarpit		16,659	66,397	(6,585)	-
Vaiyavach		-	-	-	-
Mahatma Gandhi Statue		-	361	(382)	-
Bhakti Group		-	62	-	-
UK Divine Shop Sales		311	3,802	(7)	-
Total		2,925,243	783,576	(305,001)	-
<b>Prior year</b>					
		At 01/04/2019	Incoming Resources	Outgoing Resources	Transfers
		£	£	£	£
<b>Unrestricted funds</b>					
General funds		1,688,189	109,624	(91,913)	917,569
<b>Restricted funds</b>					
Love and care funds		83,333	57,589	(65,418)	-
Devdravya		62,257	125,479	(377)	-
Sadguru Premna		18,657	3,289	(5)	-
London spiritual centre		-	961,631	(44,062)	(917,569)
Sangh Vatsalya and Atmarpit		19,678	8,709	(11,728)	-
Vaiyavach		-	-	-	-
Mahatma Gandhi Statue		-	150,262	(150,262)	-
Sangh Vatsalya and Atmarpit		-	322	(11)	-
Vaiyavach		1,872,114	1,416,905	(363,776)	-
Total		1,872,114	1,416,905	(363,776)	-

**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 Vaidyavach**

Sangh Vatsalya are funds raised as an offering of the gratitude to the Mission and Atmarpit Vaidyavach 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
£	£	£	£
-	100,061	17,625	9,497
-	19,954	34,150	5,009
-	9,218	1,716	67,997
-	900		
-	5,500		
-	135,633		
-	135,633		
-	67,997		

Shrimad Rajchandra Adhyatmik Satsang Sadhana Kendra

Shrimad Rajchandra Jivdaya Trust

Shrimad Rajchandra Sarvamangal Trust

Shrimad Rajchandra Education Trust

Other charities

Total institutional and other grants paid

## 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.