

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**

	Page
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: 24th 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. 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: 24th 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 £
<u>Income from:</u>					
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
Total income		75,570	1,144,267	1,219,837	783,576
<u>Expenditure on:</u>					
Charitable activities	5	65,405	1,204,859	1,270,264	305,001
Total resources expended		65,405	1,204,859	1,270,264	305,001
Net income/(expenditure) for the year		10,165	(60,592)	(50,427)	478,575
Gross transfers between funds	14	(58,129)	58,129	-	-
Net movement in funds		(47,964)	(2,463)	(50,427)	478,575
Fund balances at 1 April		3,000,864	402,954	3,403,818	2,925,243
Fund balances at 31 March		2,952,900	400,491	3,353,391	3,403,818

SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**BALANCE SHEET****ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		1,764,574		1,821,125
Current assets					
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	
Creditors: amounts falling due within one year	11	<u>(9,988)</u>		<u>(10,000)</u>	
Net current assets			1,588,817		1,582,693
Total assets less current liabilities			<u>3,353,391</u>		<u>3,403,818</u>
Income funds					
Restricted funds			400,491		402,954
Unrestricted funds			2,952,900		3,000,864
	14		<u>3,353,391</u>		<u>3,403,818</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
		£	£
Cash flows from operating activities:		(67,330)	517,853
Net cash provided by (used in) operating activities	(a)	<u>(67,330)</u>	<u>517,853</u>
Cash flows from investing activities:			
Dividends, Interest and rent		10,224	11,159
Disposal/ (Purchase) of property, plant and equipment			(6,212)
Net cash (used in) provided by investing activities		<u>10,224</u>	<u>4,947</u>
Change in cash and cash equivalents in the reporting period	(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)
Net cash provided by (used in) operating activities		<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
Cash and cash equivalents at the end of the reporting period		<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:

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

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 2022

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
	£	£	£	£
Donations – Spiritual Activities				
- 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
Donations – Social Activities				
- Love and Care funds	-	486,452	486,452	201,959
For the year ended 31 March 2022	44,981	1,131,119	1,176,100	737,985
For the year ended 31 March 2021	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

	2022	2021
	£	£
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)**Analysis by fund**

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

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

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

9 Tangible fixed assets

	Land	Freehold building	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
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
Depreciation and impairment				
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
Carrying amount				
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
	£	£
Amounts falling due within one year:		
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

	2022	2021
	£	£
Other creditors and accruals	9,988	10,000

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
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 £
Unrestricted funds					
General funds	3,000,864	75,570	(65,405)	(58,129)	2,952,900
Restricted funds					
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
Total	3,403,818	1,219,837	(1,270,264)	-	3,353,391

Prior year

	At 01/04/2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/2021 £
Unrestricted funds					
General funds	2,623,469	33,880	(51,953)	395,468	3,000,864
Restricted funds					
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
Total	2,925,243	783,576	(305,001)	-	3,403,818

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

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 150th 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	2022	2021
	£	£	£	£
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	10,501	1,124,375	1,134,876	135,633

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

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.