

**Charity Registration No. 1138913**

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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

---

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

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

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

---

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

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

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

##### **Governing Document**

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

##### **Organisational Structure**

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

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

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

# SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

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

### Risk Management

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

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



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

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

---

#### **Objectives and activities**

The charity's objectives are:

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

#### **Investments policy**

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

#### **Grant Making Policy**

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

#### **Voluntary Help**

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

#### **Public Benefit Statement**

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

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

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

---

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

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

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

#### **Divine Touch:**

Shrimad Rajchandra Divinetouch (SRD) continues to conduct Magictouch classes (value-based education through a study of the lives of great Spiritual Masters for children aged 4 to 8 years) and Arhat Touch classes (education on the Jain religion for children aged 9 to 12 years) at the LSC, Leicester, Manchester, Sheffield, Birmingham and Ashton-under-Lyne. 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).

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

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

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

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

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

---

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

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

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

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

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

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

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

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

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

---

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

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

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

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

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

---

#### **Interfaith Activities**

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

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

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

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

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

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

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

---

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

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

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

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

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

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

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

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

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

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



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

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

---

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

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

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

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

Mr Mayur Mehta (President)

Mr Dharmesh Doshi (Secretary)

Mr Pareshkumar Udani (Treasurer)

Mr Ashwinkumar Mehta

Mr Shailesh Virani

Mrs Sonal Mehta

Mr Dilipkumar Mehta (resigned on 17 November 2022)

Mr Maulik Shah

Mr Ajay Doshi

Mr Manthan Taswala (appointed on 17 November 2022)

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

Mr Ashwinkumar Mehta

Mr Pareshkumar Udani

**Charity number:** 1138913

##### **Principal address**

3 Saddlers Close

Hatch End Pinner

HA5 4BA

##### **Honorary Auditors**

PSJ Alexander & Co.

1 Doughty Street London

WC1N 2PH

##### **Bankers**

National Westminster Bank Plc 317 Hale Lane

Edgware Middlesex HA8 7AX

State Bank of India 630-632 Finchley Road London

NW11 7RR

Barclays Bank 126 Station Road Edgware London

HA8 7RY

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

---

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

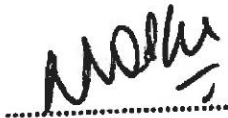
In preparing these financial statements, the Trustees are required to:

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

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

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**ON BEHALF OF THE BOARD:**

  
.....

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



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

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

**FOR THE YEAR ENDED 31 MARCH 2023**

---

#### **Opinion**

We have audited the financial statements of SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK) (the 'charity') for the year ended 31 March 2023 which comprise Trustees' report, Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

---

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 10, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

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

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

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

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

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

#### Use of our report

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



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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

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


**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**


**BALANCE SHEET**

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>					
Tangible assets	9	1,711,353	-	1,711,353	1,784,574
Investments	10	1,070,524	370,588	1,441,112	1,240,235
		<u>2,781,877</u>	<u>370,588</u>	<u>3,152,465</u>	<u>3,004,809</u>
<b>Current assets</b>					
Debtors	11	37,380	499	37,879	90,083
Cash at bank and in hand		187,598	37,631	225,229	268,487
		<u>224,978</u>	<u>38,130</u>	<u>263,108</u>	<u>358,570</u>
<b>Creditors: amounts falling due within one year</b>	12	-	(4,123)	(4,123)	(9,988)
<b>Net current assets</b>		<u>224,978</u>	<u>34,007</u>	<u>258,985</u>	<u>348,582</u>
<b>Total assets less current liabilities</b>		<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>	<u>3,353,391</u>
<b>Income funds</b>					
Restricted funds		-	404,595	404,595	400,491
Unrestricted funds		2,006,855	-	2,006,855	2,952,900
Unrestricted designated fund for property purchase		1,000,000	-	1,000,000	-
	14	<u>3,006,855</u>	<u>404,595</u>	<u>3,411,450</u>	<u>3,353,391</u>

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

  
 .....  
 Mr M Mehra (President)  
 Trustee

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

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

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

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

(b) Analysis of cash and cash equivalents

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

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

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

---

#### **1 Accounting policies**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

---

**Accounting policies (continued)**

**Costs of raising funds**

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

**Charitable activities**

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

**Governance costs**

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

**Support Costs**

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

**1.6 Tangible fixed assets**

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

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

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

No depreciation is provided on freehold land.

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

**1.7 Impairment of fixed assets**

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

**1.8 Debtors**

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



**Accounting policies (continued)**

**1.9 Cash and Cash Equivalents**

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

**1.10 Liabilities**

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

**1.11 Taxation**

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

No tax charges have arisen in the charity.

**1.12 Financial Instruments**

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

**1.13 Foreign currencies**

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

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

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

**1.14 Grants**

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

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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023****Accounting policies (continued)****1.15 Fixed assets investments**

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

**2 Critical accounting estimates and judgements**

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

**3 Donations**

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

**4 Investments**

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

**5 Expenditure on charitable activities**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Hall and marquee hire	15,042	10,000	25,042	600
Equipment hire	9,720	4,155	13,875	-
Books and CDs	-	4,875	4,875	-
TV webcast, advertising and public relations	4,400	5,291	9,691	7,236
Software and download fees	961	237	1,198	1,241
Insurance	-	3,155	3,155	2,639
Sponsored travel expenses	16,485	479	16,964	-
Divine Touch term kits and teaching materials	836	-	836	262
Retreat and outing expenses	45	-	45	-
Miscellaneous expenses	67	-	67	-
Bank and Paypal charges	3,106	177	3,283	2,506
Grants paid (see Note 15)	23,495	212,498	235,993	1,134,876
Food and Catering	60,239	10,464	70,703	9,953
Hall and stage decoration	2,643	609	3,252	162
Volunteer and helper expenses	998	12	1,010	3,513
Costume and props	86	1,547	1,633	231
Energy cost	-	5,639	5,639	6,855
Depreciation of assets used for charitable activities	32,525	27,113	59,638	55,551
Governance costs (see Note 8)	4,860	-	4,860	4,860
Telephone	-	821	821	623
Stationery, postage and freight	1,627	714	2,341	966
Cleaning and Gardening	-	4,199	4,199	2,868
Rent and rates	-	589	589	301
Repairs and consumable equipment	2,099	12,809	14,908	7,040
Administration	-	-	-	150
Hire of Equipment	3,839	90	3,929	2,977
Cost of services	-	1,885	1,885	500
UK SRLC Projects	1,439	20,985	22,424	24,354
Manchester Sthapana	3,915	-	3,915	-
Yoga	2,629	-	2,629	-
<b>Total</b>	<b>191,056</b>	<b>328,343</b>	<b>519,399</b>	<b>1,270,264</b>

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

**6 Trustees**

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

**7 Employees**

The charity does not have any employees.

**8 Governance costs**

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

**9 Tangible fixed assets**

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023****10. Fixed Asset Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other	<b>1,441,112</b>	<b>1,240,235</b>

There were no investment assets outside the UK

Investments (neither listed nor unlisted) were as follows:

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

**11 Debtors**

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

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	<b>4,123</b>	<b>9,988</b>

**13 Related party transactions**

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

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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

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

<b>Current year</b>					
	<b>At 01/04/2022</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31/03/2023</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	2,952,900	265,127	(191,058)	(1,020,116)	2,006,853
Unrestricted designated fund	-	-	-	1,000,000	1,000,000
<b>Restricted funds</b>					
Love and care funds	72,733	193,025	(151,271)	-	114,487
Devdravya	193,122	11,278	(10,299)	-	194,101
Sadguru Prema	2,553	61,637	(61,628)	-	2,562
London spiritual centre	-	12,897	(54,476)	41,579	-
Sangh Vatsalya and Atmarpit Vaiyavach	14,563	31,083	(31,920)	-	(837)
Bhakti Group	1,045	-	-	-	1,045
UK Divine Shop Sales	4,253	2200	(2)	-	6,451
Atmasiddhi Book Fund	109,818	211	(18,745)	(19,059)	72,225
Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)	2,404	-	-	(2,404)	-
<b>Total</b>	<b>3,353,391</b>	<b>577,458</b>	<b>(519,399)</b>	<b>-</b>	<b>3,411,450</b>
<b>Prior year</b>					
	<b>At 01/04/2021</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31/03/2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	3,000,864	75,570	(65,405)	(58,129)	2,952,900
<b>Restricted funds</b>					
Love and care funds	107,954	499,003	(554,724)	20,500	72,733
Devdravya	189,191	3,934	(3)	-	193,122
Sadguru Prema	25,191	1,116	(23,754)	-	2,553
London spiritual centre	-	5,845	(43,453)	37,608	-
Sangh Vatsalya and Atmarpit Vaiyavach	76,471	199,216	(261,124)	-	14,563
Mahatma Gandhi Statue	(21)	5,215	(5,215)	21	-
Bhakti Group	62	983	-	-	1,045
UK Divine Shop Sales	4,106	147	-	-	4,253
Atmasiddhi Book Fund	-	118,383	(8,585)	-	109,818
Anjanshalaka-Pratishtha Ashtanika Mahotsav (APAM)	-	310,425	(308,021)	-	2,404
<b>Total</b>	<b>3,403,818</b>	<b>1,219,837</b>	<b>(1,270,264)</b>	<b>-</b>	<b>3,353,391</b>

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

---

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

**Transfer of funds**

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

**Unrestricted general funds**

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

**Restricted funds**

**Love and Care**

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

**Devdravya**

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

**Sadguru Prerna**

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

**Sangh Vatsalya and Atmarpit Vaiyavach**

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

## SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)

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

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

##### London Spiritual Centre

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

##### Mahatma Gandhi Statue

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

##### Bhakti Group

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

##### UK Divine Shop Sales

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

##### Atmasiddhi Book Fund

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

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

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

#### 15 Grants to institutions

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



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

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

---

#### **15 Grants to institutions (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

##### **Various grants**

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

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

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

**SHRIMAD RAJCHANDRA MISSION DHARAMPUR (UK)**

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

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

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