

# ANOOPAM MISSION LIMITED

England & Wales - Charity number 274942

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01340080](#)

**Registered** 1978-01-27

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

## Contact

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**Address** The Lea  
Western Avenue  
Denham  
Uxbridge  
Middlesex

**Phone** 01895832709

**Email** [amuk@anoopam-mission.org](mailto:amuk@anoopam-mission.org)

**Website** [www.anoopam-mission.org](http://www.anoopam-mission.org)

## Activities

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**Objects:** THE ADVANCEMENT OF THE HINDU RELIGION.

**Activities:** Anoopam Mission is a faith organisation and charity, with a Hindu temple open to all members of the public. Numerous religious functions are held throughout the year, in addition to community events such as medical camps and yoga camps. It also provides a platform for youth activities such as sports, languages, arts, children's camps and organised outings.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- India
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,424,581	£562,947	£6,939,174	0
2023-12-31	£1,655,886	£500,148	£6,077,540	0
2022-12-31	£2,822,709	£663,614	£4,921,802	0
2021-12-31	£852,266	£312,327	£2,762,707	0
2020-12-31	£670,870	£238,009	£2,222,768	0

## Trustees

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Name	Role	Appointed
ASHWIN POPAT		
JAYENDRA SAKARIA		2012-10-04
KIRAN NAKARJA		2012-10-04
SATISH CHATWANI		2012-10-04
VINOD NAKARJA		

**ANOOPAM MISSION LIMITED**

England & Wales - Charity number 274942

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# Accounts

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**ANOOPAM MISSION  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**CHARITY NUMBER: 274942**

**COMPANY NUMBER: 01340080**

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

Charity Number: 274942

Company Number: 01340080 (England and Wales)

Registered Office: Brahmajyoti  
The Lea on Western Avenue  
Denham  
Buckinghamshire  
UB9 4NA

Trustees: Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

V D Nakarja  
A Papat  
K Nakarja  
J Sakaria  
S J Chatwani

Secretary/Trustee: H V Sakaria

Auditors: CapShire Audit Ltd  
Chartered Accountants and Statutory Auditors  
86-90 Paul street  
London EC2 A 4NE

Bankers: Barclays Bank UK plc  
Building 315, Heathrow Airport  
Hounslow, Middlesex  
TW6 2JJ

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE  
AND REGISTERED AS A CHARITY**

**C O N T E N T S**

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**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 December 2024 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (second edition, effective 1 January 2019) and the Companies Act 2006.

**Our Goal**

The Anoopam Mission undertakes its spiritual philosophy through a fusion of 'bhakti yoga' (the yoga of devotion) and 'karma yoga' (the yoga of action).

Bhakti yoga is devotion to the Supreme Reality and includes prayer, chanting and meditation. But in reality, it also goes much beyond this to incorporate a state of mind in which every word, thought and action is dedicated to the Lord.

Karma yoga involves performing selfless service - expecting nothing by way of compensation, gratitude or praise - and humbly offering the results of the work to the Lord.

In summary, all of the Anoopam Mission's actions and all the fruits of the actions are dedicated as humble offerings to the Lord and to inspire many to follow the path of righteous living.

**Objectives and aims**

Anoopam Mission believes in serving God by serving humanity. Through the vision of its respected spiritual leader, Guruvarya Param Pujya Sahebji, Anoopam Mission has committed itself to working in the areas of Health, Education, Relief, Rehabilitation, Social welfare, Spiritual and Cultural activities. The aim is to help those who need it the most, without any discrimination of caste, creed, colour, gender or religion.

**Structure Governance and Management**

Anoopam Mission is a registered religious charity no. 274942. Anoopam Mission is a socio-religious Hindu charitable organisation established as a company limited by guarantee and incorporated in England on 22 November 1971 under company registration number 01340080. The governing document for the charity is its Memorandum and Articles of Association dated 23 November 2011 as amended by special resolution registered at Companies House on 23 November 2011.

The Trustees meet regularly to manage the affairs of the charity. One of the trustee Mr Himat Sakaria is a full-time administrator for the day-to-day running of the charity and he is in regular contact with the other trustees.

The following trustees served during the year and were also directors of the company where indicated.

V D Najarja (Director/Trustee)  
A Popat (Director/Trustee)  
K Najarja (Director/Trustee)  
J Sakaria (Director/Trustee)  
S J Chatwani (Director/Trustee)  
H Sakaria (Trustee)

Trustees are appointed and removed by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the charity.

**Financial review**

The net incoming resources for the year amounted to £861,634 (2023: £1,155,738) and further details of this are contained in the consolidated statement of financial activities.

The Charity's income is generated from donations. Bulk of the income is due to donations received in respect of the AUM Crematorium.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

**Business review**

Key financial and other performance indicators during the year for the group were as follows:

	<u>Group 2024</u>	<u>Group 2023</u>
	£	£
Total Income	1,424,581	1,655,886
Net income over expenditures	861,634	1,155,738
Unrestricted fund	3,376,466	3,157,679
Restricted fund	3,562,708	2,919,861

**Unrestricted Funds**

The charity's activities are financed by funds received through donations which are used for the general operation of the charity such as children and youth activities, food for devotees and the running of its mandir. These funds are separated from restricted funds received for a particular project.

**Restricted Funds**

These are funds raised for a specific project and in the event the project is not completed than the funds will be returned to the respective donors, unless permission has been received from them to utilise the funds for another purpose.

**Fixed assets**

Changes in tangible assets are shown in note 8 on page 18 to the financial statements.

**Achievement, Activities & Future developments**

The charity, trustees and volunteers have worked hard to increase the level of donations and also raise funding through loans to make steps towards the building of a new accommodation block. The construction work for new accommodation blocks has already started. The mission was granted planning permission to build on its grounds a specialist Hindu crematorium.

The AUM Crematorium is a community project. The crematorium project has been inspired by Sant Guruhari Sahebji. It will be a new addition to the Mission site, and be the first in the UK to cater specifically for the Hindu community. The crematorium will provide a series of ceremonial spaces in which appropriate rituals as prescribed in the Hindu, Jain and Sikh traditions and scriptures, can be performed. Whilst the rites surrounding a traditional Hindu funeral in India would last for 12 days, and comprise numerous peaceful ceremonies in various locations, this facility will provide a location for a ceremony encapsulating the key elements.

The construction works to build the AUM Crematorium commenced on 12 August 2024. The estimated cost of this construction is circa £15million. Efforts are being made to continue to raise donations to fund this project.

**Religious/Spiritual & Community Events**

Below are some of the key events held during the year:

**1st January, New Year:** To welcome the New Year, chanting and prayers were held following the morning Aarti. Devotees attended this in person and online praying for world peace and peace in everyone's individual lives.

**28 January, Poshhi Poonam:** Celebration of Shri Gunatitanand Swami's Dikshadin took place. This was held on the campus and also broadcast online, with over 250 devotees in attendance and numerous participating online. After the celebration devotees were provided prasad.

**ANOOPAM MISSION**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

**14th February, Vasant Panchmi,** this is the celebration of Brahaswaroop Shashtriji Maharaj's Pragatyadin (birthday) and the advent of the Shikshapatri. Monks and devotees spoke about the work and values of Brahaswaroop Shashtriji Maharaj and the Shikshapatri.

**23 & 24 March, Holi & Dhuleti Celebrations, Guru Hari Sahebada 85Th Birthday:** This was a celebration of Brahaswaroop Bhagatji Maharaj's Jayanti and Anoopam Mission's spiritual leader, Guruhari Sahebji's 85th Birthday Celebrations. These celebrations were over 2 days with Special Kirtan Sandhya on the 23rd March and Guru Hari Sahebada's main Birthday on Sunday 24th. Devotees from all over the world also participated online. Monks and devotees spoke of their experiences and shared of the wonderful experiences they had with Guruhari Sahebji and how his teachings had helped them in their life. Bhajans were also sung and thereafter prasad was served to everyone.

**21 April, Shri Hari Jayanti & Shri Ram Navmi:** Celebration and discourse of Lord Swaminarayan's and Lord Ram's birth anniversary were delivered. Devotees read from the scriptures, sang devotional hymns and also spoke about the religious teachings contained therein.

**23 April, Hanuman Jayanti Celebrations:** This event was enjoyed by many who attended the festivities and sang devotional hymns together. It was a wonderful tribute to Lord Hanuman. Prasad was served to all thereafter.

**2 June, Yogi Jayanti Celebrations:** The life and work of Brahaswaroop Yogiji Maharaj was celebrated through discourses and bhajans and talks about His life and work, in the presence of senior saint Puja Dilipdasji from India. Everyone enjoyed Prasad afterwards.

**14 July, Puja Ashvindada's Pragatyadin celebrations:** Celebrating the life of a Saint whose actions speak of surrender and humility, and having the opportunity to speak of those virtues, the younger generation shared their experiences of Puja Ashvindada. This was followed by Prasad

**28 July - Guru Purnima Celebrations:** This extremely auspicious day in the Hindu calendar, which honours the 'Guru' - the spiritual teacher who leads one to live life as per God's teachings. This year we were fortunate to celebrate this in the divine presence of Guru Hari Sahebji. It was celebrated with devotional singing, scriptural reading and blessings from Senior monks and esteemed guest Puja Sonaka Rushidasji. As per scripture, this is a day where devotees pledge something to their Guru as an offering. Devotees were served Prasad thereafter.

**16 August, Anoopam Mission UK's Mandir Thakorji Patotsav:** In the presence of Guruhari Sahebji, 100 male devotees performed the pooja ritual of the 9th anniversary of the Deities. Over 700 guests and devotees participated and had prasad at the temple on that day.

**25 August, Sadguru Sant P.P. Shantibhai's Pragatyadin Celebrations:** Youth and senior monks spoke about of the role that Puja Shantidada played in their lives. Many shared their experiences of how he moulded their learning period, helped with school related issues and also how to use prayers and chanting to build confidence, awareness and positivity.

**26 August, Janmashtami Celebrations:** Shri Krishna's birth anniversary was celebrated with Kirtans and reading of scriptures, after which arti was performed. Devotees enjoyed prasad thereafter.

**20 October, Hindu Crematorium Project Update:** An invitation was extended to all those interested in having an update on the Crematorium project. 200 people attended the event who enjoyed the slideshow of the progress report.

**ANOOPAM MISSION**  
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**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

29 October, Anadi Mui Aksharmurti Shri Gunatitanad Swami's Pragatyadin Celebration and Sharad-Purnima Utsav: The anniversary of Shri Gunatitanand Swami, marks a very important date in the Swaminarayan calendar, paying tribute to the most elevated of Saints, and the ideal towards which devotees of the Swaminarayan sect aspire. Devotional singing and reading of scriptures were followed by garba. There was singing and dancing that was well participated by everyone who attended. Prasad was served thereafter.

27 October, Diwali & Hindu New Year Celebrations: Diwali being one of the main Hindu festivals were celebrated in the temple with our Sadhus conducting the Laxmi and Sharda poojan ceremonies. Devotees attended and took part in one of the most important celebrations of the year, with prayer and singing of hymns. Over 600 devotees attended and enjoyed hearty prasad afterwards.

Nutan Varsh (New Year) prayers and celebrations took place over the whole day of 2 November. The aarti prayer was performed every half an hour from 12.30pm to 6.00pm in which over 2,000 devotees participated and hot meals were provided to all. Over 400 different items of cooked food were offered to the deities, all of which had been prepared by devotees. After the celebrations, special boxes of sweets and savouries were packed and distributed by volunteers. Everyone enjoyed the lovely items after serving them to the deities.

10 November, Shakotsav (Harvest Festival) and Tulsi-Vivah Celebration: The harvest festival consisted of an offering of beautifully arranged and decorated fruits and vegetables in front of the deities. Prayers of gratitude were offered for all that God has gifted and all the sanctified fruit and vegetables were then distributed to the devotees present, followed by Prasad.

#### Cultural & Community Events

24 March, Rangotsav: The auspicious festival of colours was celebrated on the front lawn of Anoopam Mission, with children and youths enjoying throwing powdered paints over each other.

26 May, Black Park Walk: A community walk was held on this Bank Holiday weekend, bringing together families, children and elders on a day out. Everyone was invited to bring some food items which they shared.

15-18 August, Yogi Parivar Shibir (Family Summer Camp): A summer youth camp was held for children from the ages of 5 years to 15 years old. For the youngest age group, it was obligatory for at least one parent to be present. The four-day camp was thoroughly enjoyed by all. The day began with prayer, followed by various activities, from arts & crafts, indoor and outdoor sports, to team building activities and inspiring talks. In the evenings, the youth volunteer group arrangement entertainment and games for everyone (including parents and families). On the final day, after the closing and presentation ceremony, a large fun fair was arranged for the community. With numerous food stalls, games, a bouncy castle and much more the community enjoyed a wonderful day.

8 September, Monte Memorial Tournament: The Annual Monte Memorial football tournament was held alongside the Shamil Radia Children's Exhibition match. In memory of a monk who gave his own life to save another, this annual tournament is a tribute to him, and a reminder of the values of sportsmanship. This was well attended with over 100 participating in the games themselves.

5 October, Trampolining excursion for children and youths: An outing was arranged to attend the Jump Giants West London Trampoline Park, for children and youths, who enjoyed this recreational time together. This was followed by lunch at Anoopam Mission.

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**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

(Continued)

22 December, Children's Christmas Party; Over 130 children attended this year's Christmas party. With the date announced in advance, and registrations taken of those attending, volunteers were able to sponsor a Christmas gift for every child according to their age. The gifts were presented by Father Christmas. The young and old played games in the temple followed by snacks and hot food.

**Principal risks and uncertainties**

The charity possesses the required management expertise to monitor and manage risk. The principal risks and uncertainties facing the group are financial risks.

Credit risk is a risk that one party will cause financial loss to another party by failing to discharge an obligation. It is the group policy to minimise such losses.

**Reserves Policy**

The Trustees review on an annual basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future.

The Trustees' consideration takes into account the major risks to the organisation. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

**Use of Volunteers**

Anoopam Mission enlists the services of more than 100 volunteers nationwide in delivering the aims and objectives of the Charity.

The volunteers are organised through a framework involving national, regional and Area coordinators.

- Providing services in various departments including administration, congregation organisation, security, Kitchen, book keeping, youth activities, children activities, etc.
- Organising regular Sabhas.

An estimate of the financial worth of the volunteers to charity has been established by assessing the number of hours worked and converting this into a monetary value, the resultant estimate is £565,000 (2023: 572,000), excluding national insurance, pension, recruitment or other that would normally be payable for employee.

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of the Anoopam Mission for the purposes of company law) 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).

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

**Auditors**

A resolution to reappoint CapShire Audit Ltd as an independent auditor will be proposed at the next Annual General Meeting.

Brahmajyoti,  
The Lea on Western Avenue  
Denham, Buckinghamshire  
UB9 4NA

29 September 2025

Approved by the Board of Trustees and  
Signed on its behalf by

  
S J CHATWANI (TRUSTEE)

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Opinion**

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2024 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2024;
- Charity statement of financial position as at 31 December 2024;
- Consolidated Cashflow statement; and
- Notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS 102) - (Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and the charitable company's affairs as at 31 December 2024 and of the Group's net movement in funds, including the income and expenditure, 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 Companies Act 2006.

**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 charitable company'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' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. Opinions on other matters prescribed by the Companies Act 2006.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**In our opinion, based on the work undertaken in the course of the audit:**

- the information given in the Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Group and the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Group and the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

Auditor's responsibilities for the audit of the financial statements (continued)

Based on our understanding of group and the charitable company and the environment in which they operate, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements charities and companies in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorisation of expenditure and payments. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

86-90 Paul Street  
London EC2 A 4NE

29 September 2025

  
Noor Choudhary (senior statutory auditor)  
for and on behalf of CapShire Audit Ltd  
Accountants and Statutory Auditors

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including income and expenditure account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2024</u> <u>Total</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £
<b>INCOME FROM:</b>					
Donations and legacies	3	703,332	695,286	1,398,618	1,647,285
Investment income	4	<u>-</u>	<u>25,963</u>	<u>25,963</u>	<u>8,601</u>
<b>Total income</b>		<u>703,332</u>	<u>721,249</u>	<u>1,424,581</u>	<u>1,655,886</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Congregational activities	5	<u>(525,431)</u>	<u>(37,516)</u>	<u>(562,947)</u>	<u>(500,148)</u>
<b>Total Expenditure</b>		<u>(525,431)</u>	<u>(37,516)</u>	<u>(562,947)</u>	<u>(500,148)</u>
<b>NET INCOME</b>	6	177,901	683,733	861,634	1,155,738
Transfers between funds		<u>40,886</u>	<u>(40,886)</u>	<u>-</u>	<u>-</u>
		218,787	642,847	861,634	1,155,738
<b>RECONCILIATION OF FUNDS:</b>					
<b>Total funds brought forward</b>		<u>3,157,679</u>	<u>2,919,861</u>	<u>6,077,540</u>	<u>4,921,802</u>
<b>Total funds carried forward</b>	15	<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>

The statement of financial activities includes gains and losses recognised in the year.

No separate summary Income and Expenditure Account has been produced as this statement incorporates all Income and Expenditure. Net income for the purposes of Companies Act 2006.

A full comparative Statement of Financial Activities is included at note 2(n).

All Income and expenditure derive from continuing activities.

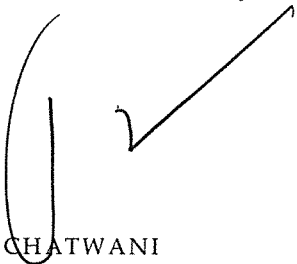
The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2024**

	<u>NOTE</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2024</u> <u>Total</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>					
Tangible assets	8	<u>7,232,339</u>	-	<u>7,232,339</u>	<u>7,237,036</u>
		7,232,339	-	7,232,339	7,237,036
<b>CURRENT ASSETS</b>					
Work in progress	10	-	2,324,403	2,324,403	804,901
Debtors	11	22,356	77,967	100,323	95,406
Cash at bank and in hand		<u>246,824</u>	<u>1,193,656</u>	<u>1,440,480</u>	<u>2,485,579</u>
		269,180	3,596,026	3,865,206	3,385,886
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(170,035)</u>	<u>(33,318)</u>	<u>(203,353)</u>	<u>(482,296)</u>
<b>NET CURRENT ASSETS</b>		<u>99,145</u>	<u>3,562,708</u>	<u>3,661,853</u>	<u>2,903,590</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,331,484	3,562,708	10,894,192	10,140,626
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(3,955,018)</u>	-	<u>(3,955,018)</u>	<u>(4,063,086)</u>
<b>NET ASSETS</b>		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	15	3,376,466	-	3,376,466	3,157,679
Restricted funds	15	-	<u>3,562,708</u>	<u>3,562,708</u>	<u>2,919,861</u>
<b>TOTAL FUNDS</b>		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>

These financial statements were approved by the Board of Trustees on 29 September 2025 and signed on its behalf by:-

  
S J CHATWANI  
(Trustee/Director)

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CHARITY STATEMENT OF FINANACIAL POSITION**  
**AS AT 31 DECEMBER 2024**

	<u>NOTE</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2024</u> <u>Total</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>					
Tangible assets	8	7,232,339	-	7,232,339	7,237,036
Investments	9	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		7,232,439	-	7,232,439	7,237,136
<b>CURRENT ASSETS</b>					
Debtors	11	22,356	2,396,758	2,419,114	904,845
Cash at bank and in hand		<u>246,724</u>	<u>1,165,950</u>	<u>1,412,674</u>	<u>2,423,378</u>
		269,080	3,562,708	3,831,788	3,328,223
<b>CREDITORS:</b> Amounts falling due within one year	12	<u>(170,035)</u>	<u>-</u>	<u>(170,035)</u>	<u>(424,733)</u>
		<u>99,045</u>	<u>3,562,708</u>	<u>3,661,753</u>	<u>2,903,490</u>
<b>NET CURRENT ASSETS</b>					
		<u>7,331,484</u>	<u>3,562,708</u>	<u>10,894,192</u>	<u>10,140,626</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>7,331,484</u>	<u>3,562,708</u>	<u>10,894,192</u>	<u>10,140,626</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	13	<u>(3,955,018)</u>	<u>-</u>	<u>(3,955,018)</u>	<u>(4,063,086)</u>
		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
<b>NET ASSETS</b>					
		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	15	3,376,466	-	3,376,466	3,157,679
Restricted funds	15	<u>-</u>	<u>3,562,708</u>	<u>3,562,708</u>	<u>2,919,861</u>
		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
<b>TOTAL FUNDS</b>					

These financial statements were approved by the Board of Trustees on 29 September 2025 and signed on its behalf by:-

S J CHATWANI  
(Trustee/Director)

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
Net movements in funds	861,634	1,155,738
Depreciation	4,697	5,526
Movement in work in progress	(1,519,502)	(655,686)
Movements in Debtors	(4,917)	(74,030)
Movements in Creditors	<u>(174,442)</u>	<u>(206,296)</u>
Cash from operating activities	<u>(832,530)</u>	<u>225,252</u>
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>-</u>	<u>(360)</u>
Cash used in investment activities	<u>-</u>	<u>(360)</u>
<u>Cash flow from financial activities</u>		
Additional loans	127,500	11,500
Capital repaid on loans	<u>(340,069)</u>	<u>(228,172)</u>
Cash from financial activities	<u>(212,569)</u>	<u>(216,672)</u>
(Decrease)/Increase in cash and cash equivalent	(1,045,099)	8,220
Cash equivalent at the start of the year	<u>2,485,579</u>	<u>2,477,359</u>
Cash and cash equivalent at the end of the year	<u>£1,440,480</u>	<u>£2,485,579</u>

**Analysis of movement in net debt**

	<u>At 01.01.2024</u>	<u>Cash flow</u>	<u>Other non-</u>	<u>At 31.12.2024</u>
	£	£	£	£
			<u>cash changes</u>	
<b>Cash &amp; cash equivalents</b>				
Cash in hand at bank	<u>2,485,579</u>	<u>(1,045,099)</u>	<u>-</u>	<u>1,440,480</u>
	<u>£2,485,579</u>	<u>£(1,045,099)</u>	<u>£-</u>	<u>£1,440,480</u>
<b>Borrowings</b>				
Debt due within one year	(265,500)	(127,500)	232,000	161,000
Debt due after one year	<u>(4,063,087)</u>	<u>340,069</u>	<u>(232,000)</u>	<u>3,955,018</u>
	<u>£(4,328,587)</u>	<u>£ 212,569</u>	<u>£-</u>	<u>£(4,116,018)</u>
<b>Total</b>	<u>£(1,843,008)</u>	<u>£(832,530)</u>	<u>£-</u>	<u>£(2,675,538)</u>

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. Charity Information**

Anoopam mission is incorporated in England and Wales as a private company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company registration number: 01340080 and charity number: 274942. The registered office address is at Brahmajyoti, The Lea, Western Avenue Denham, Buckinghamshire UB9 4NA.

**2. Principal Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Group's financial statements:

**(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Assets and liabilities are initially recognised at Valuation or historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis. The accounts are prepared in pounds sterling, rounded to the nearest pound basis.

**(b) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**(c) Going concern**

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In reaching this conclusion, the trustees have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts

**(d) Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where tax has been deducted at source, income is grossed up where a claim for the tax repayment has been made. The tax recoverable is shown as a debtor at year end. Gift Aid payments by HMRC are treated as unrestricted funds regardless of the purposes of the associated donation. Charity does not recognise any income from the monetary value of voluntary services received during the year.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

2. **Principal Accounting Policies (Continued)**

(e) **Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These funds are available for use towards meeting the objectives of the charity.

(f) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of direct charitable activities undertaken to further the purposes of the charity and their associated support costs and allocated governance costs. Other expenditures represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) **Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are entirely allocated to charitable activities. This is because this is the core activity of the charity, and other charitable activities and the costs of generating funds do not absorb significant overhead costs.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activity

(h) **Consolidation**

The statement of financial position includes all assets and liabilities of subsidiary companies, including those acquired during the period. The group income and expenditure, includes only that proportion of the results arising since the effective date of control.

The Parent company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own income statement in the financial statements. The Parent Company's profit for the year was £861,634 (2023 Profit: £1,155,738).

Intra group sales and profits are eliminated on consolidation.

(i) **Tangible fixed assets**

Depreciation was provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture, fixtures and equipment. - 15% per annum at reducing balance basis

No depreciation is provided on freehold Land.

The asset's residual values and useful lives are reviewed and adjusted; if applicable, at the end of each reporting period.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Principal Accounting Policies (Continued)

- (j) **Work in progress**  
Work in progress have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of completion.
- (k) **Taxation**  
The Company is a registered charity and is exempt from corporation tax on income and gains falling within section 404 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.
- (l) **Foreign currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net movement in funds.
- (m) **Critical accounting judgements and estimates**  
In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
- (n) **Detailed comparatives for the statement of financial activities:**

	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2023</u> <u>Total</u> £
<b>INCOME FROM:</b>			
Donations and legacies	685,145	962,140	1,647,285
Investments	-	<u>8,601</u>	<u>8,601</u>
<b>Total income</b>	<u>685,145</u>	<u>970,741</u>	<u>1,655,886</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Congregational activities	<u>(472,168)</u>	<u>(27,980)</u>	<u>(500,148)</u>
<b>Total Expenditure</b>	<u>(472,168)</u>	<u>(27,980)</u>	<u>(500,148)</u>
<b>NET INCOME</b>	212,977	942,761	1,155,738
Transfers between funds	-	-	-
<b>Net movement in funds</b>	212,977	942,761	1,155,738
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward	<u>2,944,702</u>	<u>1,977,100</u>	<u>4,921,802</u>
Total funds carried forward	<u>£3,157,679</u>	<u>£2,919,861</u>	<u>£6,077,540</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

(Continued)

3. Donations and legacies

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<u>General donations</u>				
Donations	608,867	678,079	1,286,946	1,572,412
Gift aid received	94,465	17,207	111,672	74,873
	<u>£703,332</u>	<u>£695,286</u>	<u>£1,398,618</u>	<u>£1,647,285</u>

4. Investment Income

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Interest on deposits	-	25,963	25,963	8,601
	<u>£ -</u>	<u>£25,963</u>	<u>£25,963</u>	<u>£8,601</u>

5. Expenditure on congregational activities

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<b>Analysis of total expenditure</b>				
<b>Charitable activities;</b>				
Premises cost	117,454	4,851	122,305	88,917
General administrative cost	4,667	2,500	7,167	6,186
Repairs & maintenance contracts	74,910		74,910	31,128
Governance cost	3,000		3,000	6,536
Sermon and day to day costs	26,240		26,240	47,403
Donations	59,267		59,267	37,279
Interest on bank loan	199,031		199,031	195,214
Bank & other charge	694		694	978
Depreciation	4,697		4,697	5,526
Functions and religious events	35,471	16,548	52,019	74,692
Exchange loss	-	13,617	13,617	6,289
	<u>£525,431</u>	<u>£37,516</u>	<u>£562,947</u>	<u>£500,148</u>

**Support Costs**

The costs above include all support costs of the charity. Support cost comprises the following:

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Premises cost	58,727	4,851	63,578	64,270
Office & administrative cost	2,566	2,500	5,066	3,208
General maintenance contracts	8,028	-	8,028	7,910
Interest on bank loan	199,031	-	199,031	195,214
Governance cost	3,000	-	3,000	6,536
Bank & other charge	694	-	694	978
Depreciation	4,697	-	4,697	5,526
	<u>£276,743</u>	<u>£7,351</u>	<u>£284,094</u>	<u>£283,642</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

6. Net income / (expenditure) for the year

This is stated after charging

	<u>2024</u>	<u>2023</u>
	£	£
Depreciation	4,697	5,526
Auditor's remuneration	3,000	3,000
Foreign exchange loss	13,617	6,289
	13,617	6,289

7. Staff Number

The charity has no employees. (2023: Nil)

The charity is operated by the trustees and volunteers as and when required; who receives no remuneration.

The charity trustees were not paid or received no benefits from the charity in the year (2023:£nil). No charity trustee received payment for professional or other services supplied to the charity (2023:£nil). No expenses were incurred by or on behalf of trustee in the year (2023:£nil).

8. Tangible Fixed Assets

Group and Charity

	<u>Land and</u> <u>Buildings</u>	<u>Furniture, fixtures</u> <u>&amp; equipment</u>	<u>Total</u>
	£	£	£
<b>At Cost or valuation</b>			
At 01.01.24	7,205,722	150,123	7,355,845
Additions in the year	-	-	-
At 31.12.24	<u>£7,205,722</u>	<u>£150,123</u>	<u>£7,355,845</u>
<b>Depreciation</b>			
At 01.01.24	-	118,809	118,809
Charge for the year	-	4,697	4,697
At 31.12.24	<u>£ -</u>	<u>£123,506</u>	<u>£123,506</u>
<b>Net book value</b>			
At 31.12.24	<u>£7,205,722</u>	<u>£26,617</u>	<u>£7,232,339</u>
At 31.12.23	<u>£7,205,722</u>	<u>£31,314</u>	<u>£7,237,036</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

(Continued)

8. **Tangible Fixed Assets (continued)**

Cost at 31 December 2024 is represented by:

	<u>Land and Buildings</u>	<u>Furniture, fixtures &amp; equipment</u>	<u>Total</u>
	£	£	£
Land & Buildings at cost	8,156,684	150,123	8,306,807
Impairment of fixed assets	<u>(950,962)</u>	<u>-</u>	<u>(950,962)</u>
	<u>£7,205,722</u>	<u>£150,123</u>	<u>£7,355,845</u>

The freehold property, improvements and contents of the Anoopam Mission were professionally valued at £6,400,000 as at 04 May 2021 by Savills on the basis of a temple with residential accommodation and surrounding garden and buildings in accordance with the RICS valuation - Global Standards (effective from 31 January 2020) together with the UK National Supplement (effective 14 January 2019), ("The Red Book").

9 **Investment**

**Charity**

Shares in subsidiary undertakings:

Cost at 31.12.24 £100

The charity acquired on 12 December 2013 100% ordinary share capital of Sayogi Limited, the subsidiary undertakings have been consolidated. The subsidiary is operating and registered in the United Kingdom. Sayogi Limited made a profit of £Nil during the year and it aggregates capital and reserves at 31 December 2024 amounted to £100.

10. **Work in progress**

	<u>2024</u>		<u>2023</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Construction contract in progress	<u>£2,324,403</u>	<u>£-</u>	<u>£804,901</u>	<u>£-</u>

11. **Debtors: Amounts falling due within one year**

	<u>2024</u>		<u>2023</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Prepayments	22,356	22,356	25,048	25,048
Other debtors	77,967	-	70,358	-
Amount due from fellow subsidiary	<u>-</u>	<u>2,396,758</u>	<u>-</u>	<u>879,797</u>
	<u>£100,323</u>	<u>£2,419,114</u>	<u>£95,406</u>	<u>£904,845</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

12. Creditors: Amounts falling due within one year

	<u>2024</u>		<u>2023</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	33,318	-	57,563	-
Accruals & deferred income	9,035	9,035	159,233	159,233
Bank loans	138,000	138,000	133,500	133,500
Other loans (note-14)	<u>23,000</u>	<u>23,000</u>	<u>132,000</u>	<u>132,000</u>
	<u>£203,353</u>	<u>£170,035</u>	<u>£482,296</u>	<u>£424,733</u>

13. Creditors: Amounts falling due after more than one year

	<u>2024</u>		<u>2023</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Bank loans - due within 1-2 years	2,487,267	2,487,267	267,000	267,000
Other loans -due within 1-2 years(note-14)	730,500	730,500	746,000	746,000
Bank loans - due within 2-5 years	-	-	2,361,835	2,361,835
Other loans -due within 2-5 years (note-14)	737,251	737,251	688,251	688,251
Bank loans - due more than 5 years	-	-	-	-
	<u>£3,955,018</u>	<u>£3,955,018</u>	<u>£4,063,086</u>	<u>£4,063,086</u>

The bank loan is repayable in August 2026 at base rate plus 2.25% rate per annum. The bank loan is secured by means of legal charge over the property.

14. Other Loans:

Analysis of the maturity of other loan	<u>2024</u>	<u>2023</u>
	£	£
Amounts falling due within 1 year:	<u>£23,000</u>	<u>£132,000</u>
Amounts falling between 1-2 years:	<u>£730,500</u>	<u>£746,000</u>
Amounts falling due between 2-5 years:	<u>£737,251</u>	<u>£688,251</u>

These are loans from devotees to Anoopam Mission and they are unsecured and interest free.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
(Continued)

15. Movement in funds

	<u>01.01.2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.12.2024</u>
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Donations	2,919,861	721,249	(37,516)	(40,886)	3,562,708
<b><u>Unrestricted funds</u></b>					
General fund	<u>3,157,679</u>	<u>703,332</u>	<u>(525,431)</u>	<u>40,886</u>	<u>3,376,466</u>
	<u>£6,077,540</u>	<u>£1,424,581</u>	<u>£(562,947)</u>	<u>£ -</u>	<u>£6,939,174</u>

**Purpose of Restricted funds**

This fund comprises of donations from various donors. The funds are used for of the AUM Crematorium.

16. Analysis of net assets between funds

(i) Group	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,232,339	-	7,232,339	7,237,036
Current assets	269,180	3,596,026	3,865,206	3,385,886
Current liabilities	(170,035)	(33,318)	(203,353)	(482,296)
Non-current liabilities	<u>(3,955,018)</u>	<u>-</u>	<u>(3,955,018)</u>	<u>(4,063,086)</u>
	<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
(ii) Charity	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,232,339	-	7,232,339	7,237,036
Investments	100	-	100	100
Current assets	269,080	3,562,708	3,831,788	3,328,223
Current liabilities	(170,035)	-	(170,035)	(424,733)
Non-current liabilities	<u>(3,955,018)</u>	<u>-</u>	<u>(3,955,018)</u>	<u>(4,063,086)</u>
	<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>

17. Related parties

There were no related party transactions with individuals or trustees during the year (2023: Nil). Debtors included in the charity balance sheet are the following group company balances.

	<u>2024</u>	<u>2023</u>
Sayogi Limited	<u>£2,396,758</u>	<u>£879,797</u>

**ANOOPAM MISSION LIMITED**

England & Wales - Charity number 274942

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# Accounts

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**ANOOPAM MISSION  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**CHARITY NUMBER: 274942**

**COMPANY NUMBER: 01340080**

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE  
AND REGISTERED AS A CHARITY**

Charity Number:

274942

Company Number:

01340080 (England and Wales)

Registered Office:

Brahmajyoti  
The Lea on Western Avenue  
Denham  
Buckinghamshire  
UB9 4NA

Trustees:

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

V D Nakarja  
A Popat  
K Nakarja  
J Sakaria  
S J Chatwani

Secretary/Trustee:

H V Sakaria

Auditors:

CapShire Audit Ltd  
Chartered Accountants and Statutory Auditors  
86-90 Paul street  
London EC2 A 4NE

Bankers:

Barclays Bank UK plc  
Building 315, Heathrow Airport  
Hounslow, Middlesex  
TW6 2JJ

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

**C O N T E N T S**

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**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 December 2023 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (second edition, effective 1 January 2019) and the Companies Act 2006.

**Our Goal**

The Anoopam Mission undertakes its spiritual philosophy through a fusion of 'bhakti yoga' (the yoga of devotion) and 'karma yoga' (the yoga of action).

Bhakti yoga is devotion to the Supreme Reality and includes prayer, chanting and meditation. But in reality, it also goes much beyond this to incorporate a state of mind in which every word, thought and action is dedicated to the Lord.

Karma yoga involves performing selfless service - expecting nothing by way of compensation, gratitude or praise - and humbly offering the results of the work to the Lord.

In summary, all of the Anoopam Mission's actions and all the fruits of the actions are dedicated as humble offerings to the Lord and to inspire many to follow the path of righteous living.

**Objectives and aims**

Anoopam Mission believes in serving God by serving humanity. Through the vision of its respected spiritual leader, Guruvarya Param Pujya Sahebji, Anoopam Mission has committed itself to working in the areas of Health, Education, Relief, Rehabilitation, Social welfare, Spiritual and Cultural activities. The aim is to help those who need it the most, without any discrimination of caste, creed, colour, gender or religion.

**Structure Governance and Management**

Anoopam Mission is a registered religious charity no. 274942. Anoopam Mission is a socio-religious Hindu charitable organisation established as a company limited by guarantee and incorporated in England on 22 November 1971 under company registration number 01340080. The governing document for the charity is its Memorandum and Articles of Association dated 23 November 2011 as amended by special resolution registered at Companies House on 23 November 2011.

The Trustees meet regularly to manage the affairs of the charity. One of the trustee Mr Himat Sakaria is a full-time administrator for the day-to-day running of the charity and he is in regular contact with the other trustees.

The following trustees served during the year and were also directors of the company where indicated.

V D Nekarja (Director/Trustee)  
A Popat (Director/Trustee)  
K Nekarja (Director/Trustee)  
J Sakaria (Director/Trustee)  
S J Chatwani (Director/Trustee)  
H Sakaria (Trustee)

Trustees are appointed and removed by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the charity.

**Financial review**

The net incoming resources for the year amounted to £1,155,738 (2022: £2,159,095) and further details of this are contained in the consolidated statement of financial activities.

The Charity's income is generated from donations. Bulk of the income is due to donations received in respect of the AUM Crematorium.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

**Business review**

Key financial and other performance indicators during the year for the group were as follows:

	<u>Group 2023</u>	<u>Group 2022</u>
	£	£
Total Income	1,655,886	2,822,709
Net income over expenditures	1,155,738	2,159,095
Unrestricted fund	3,157,679	2,944,702
Restricted fund	2,919,861	1,977,100

**Unrestricted Funds**

The charity's activities are financed by funds received through donations which are used for the general operation of the charity such as children and youth activities, food for devotees and the running of its mandir. These funds are separated from restricted funds received for a particular project.

**Restricted Funds**

These are funds raised for a specific project and in the event the project is not completed than the funds will be returned to the respective donors, unless permission has been received from them to utilise the funds for another purpose.

**Fixed assets**

Changes in tangible assets are shown in note 8 on page 18 to the financial statements.

**Achievement, Activities & Future developments**

The charity, trustees and volunteers have worked hard to increase the level of donations and also raise funding through loans to make steps towards the building of a new accommodation block. The construction work for new accommodation blocks has already started. The mission was granted planning permission to build on its grounds a specialist Hindu crematorium.

The AUM Crematorium is a community project. The crematorium project has been inspired by Sant Guruhari Sahebji. It will be a new addition to the Mission site, and be the first in the UK to cater specifically for the Hindu community. The crematorium will provide a series of ceremonial spaces in which appropriate rituals as prescribed in the Hindu, Jain and Sikh traditions and scriptures, can be performed. Whilst the rites surrounding a traditional Hindu funeral in India would last for 12 days, and comprise numerous peaceful ceremonies in various locations, this facility will provide a location for a ceremony encapsulating the key elements.

The construction works to build the AUM Crematorium commenced on 12 August 2024. The estimated cost of this construction is circa £13million, currently donations of £3million have been received and a further £3million has been pledged. Efforts are being made to continue to raise donations to fund this project.

**Religious/Spiritual & Community Events**

Below are some of the key events held during the year:

**1st January - New Year:** To welcome the New Year, chanting and prayers were held following the morning Aarti. Devotees attended this in person and online praying for world peace and peace in everyone's individual lives.

**8 January, Poshhi Poonam:** Celebration of Shri Gunatitanand Swami's Dikshadin took place. This was held on the campus and also broadcast online, with over 250 devotees in attendance and numerous participating online. After the celebration devotees were provided

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

**4 - 5 March, Holi & Dhuleti Celebrations:** This was a celebration of Brahaswaroop Bhagatji Maharaj's Jayanti and Anoopam Mission's spiritual leader, Guruhari Sahebji's 84th Birthday Celebrations. These celebrations were performed in the morning and devotees from all over the world also participated online. Monks and devotees took the opportunity to share their experiences and key turning points in their life, from the lessons they had learned from Guruhari Sahebji. Bhajans were also sung and then prasad was enjoyed by everyone.

**2 April, Shri Hari Jayanti & Shri Ram Navmi:** Celebration and discourse of Lord Swaminarayan's and Lord Ram's birth anniversary were delivered. Devotees read from the scriptures and also spoke about the religious teachings contained therein.

**9 April, Hanuman Jayanti Celebrations:** This event was enjoyed by many who attended the festivities and sang devotional hymns together. It was a wonderful tribute to Lord Hanuman. Prasad was served to all thereafter.

**9 June, Arrival of Guruhari Sahebji in the UK & Start of 50 Years Global Pilgrimage celebrations:** Guruhari Sahebji's arrival was celebrated with welcome dances and kirtans, with young and old participating. In celebration of the immense work he has carried out over the period of 50 years of his travel to the UK, celebrations were held on 18 June 2023, attended widely by devotees and members of the community. Speaking of how Guruhari Sahebji had touched their lives over 50 years, young and old spoke of their life-changing journeys. Prashad was served thereafter.

**3 July - Guru Purnima Celebrations and Hindola Opening:** This extremely auspicious day in the Hindu calendar, which honours the 'Guru' - the spiritual teacher who leads one to live life as per God's teachings, was celebrated with devotional singing, scriptural reading and blessings from Senior monk, Pujya Dilipdasji's blessings. As per scripture, this is a day where devotees pledge something to their Guru as an offering. Devotees participated in Prasad thereafter.

**16 August, Anoopam Mission UK's Mandir Thakorji Patotsav:** In the presence of Guruhari Sahebji, 100 male devotees performed the pooja ritual of the 8th anniversary of the Deities. In addition, over 200 guests and devotees attended the Patotsav. Over 700 guests and devotees participated and had prasad at the temple on that day.

**30 August, Rakshabhandhan Celebrations:** This Hindu cultural festival of tying a sacred thread infused with prayer in order to protect, was performed by Guruhari Sahebji. He also elaborated upon the significance of this ritual. Prasad was shared by all devotees after.

**3 September, Shraavan Maas Mahapooja:** Held in the most sacred month of the Hindu calendar year, over 100 couples participated in this collective prayer and ritual, for the well-being of all, followed by Prasad.

**7 September, Janmashtami Celebrations:** Shri Krishna's birth anniversary was celebrated with Kirtans and reading of scriptures, after which arti was performed. Devotees enjoyed prasad thereafter.

**8 October, Sarva Pitri Shraadh Mahapuja:** A collective Mahapuja and prayer was held in which over 400 devotees participated to pray for one's deceased ancestors, such that their souls may find peace and light in their onward journeys. Attendees enjoyed prasad after the puja.

**24 October, Dashera Utsav:** During these festivities, the Santos perform pujan of items belonging to the devotees ranging from cars to new phones. This is a blessing with prayers that these items are always correctly used for good work.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

**29 October, Anadi Mul-Aksharmurti Shri Gunatitanad Swami's Pragatyadin Celebration and Sharad-Purnima Utsav:** The birth anniversary of Shri Gunatitanand Swami, marks a very important date in the Swaminarayan calendar, paying tribute to the most elevated of Saints, and the ideal towards which devotees of the Swaminarayan sect aspire. Devotional singing and reading of scriptures were followed by garba. There was singing and dancing that was well participated by everyone who attended. Prasad was served thereafter.

**10 - 12 November, Diwali & Hindu New Year Celebrations:** Diwali celebrations took place with our Sadhus conducting the Laxmi and Sharda poojan ceremonies. Hundreds of devotees together took part in one of the most important celebrations of the year, with prayer. Over 500 devotees attended and enjoyed prasad afterwards.

**Nutan Varsh (New Year):** prayers and celebrations took place over the whole day of 12 November. The aarti prayer was performed every half an hour from 12.30pm to 6.00pm in which over 2000 devotees participated and hot meals were provided to all. Over 400 items of cooked food were offered to the deities, all of which had been prepared by devotees. After the celebrations, special boxes of sweets and savouries were packed and distributed by volunteers. Everyone enjoyed the lovely items after serving them to the deities.

**25 November, Shakotsav (Harvest Festival) and Tulsi-Vivah Celebration:** The harvest festival consisted of an offering of beautifully arranged and decorated fruits and vegetables in front of the deities. Prayers of gratitude were offered for all that God has gifted and all the sanctified fruit and vegetables were then distributed to the devotees present, followed by Prasad.

**December end:** a number of the youths from UK began their journeys to India where they were joined by other youths from Australia, New Zealand, Canada, US, Europe and Africa and India itself. Guruhari Sahebji arranged and hosted a pilgrimage and educational tour for over 150 of Anoopam Mission's core youth volunteers. While learning about Hinduism and Shri Akshar Purushottam Upasana in particular, the group was treated to a wonderful time.

#### **Cultural & Community Events**

**24 February, School Visit:** Anoopam Mission hosted over 150 children from the Coteford Junior school, aged between 5 and 11 years, who were shown around the temple and given a presentation by volunteers. Snacks were provided for the children and teachers.

**7 May, Coronation Party:** In celebration of the coronation of King Charles a party was held on the temple grounds, with games, food and children's activities - from face painting to a Bake-off. Everyone enjoyed the huge spread and spent the day in celebration. This event was attended by over 500 people.

**17 - 20 August, Yogi Parivar Shibir (Family Summer Camp):** A summer youth camp was held for children from the ages of 5 years to 15 years old. For the youngest age group, it was obligatory for at least one parent to be present. The four-day camp was thoroughly enjoyed by all. The day began with prayer, followed by various activities, from arts & crafts, indoor and outdoor sports, to team building activities and inspiring talks. In the evenings, the youth volunteer group arrangement entertainment and games for everyone (including parents and families). On the final day, after the closing and presentation ceremony, a large fun fair was arranged for the community. With numerous food stalls, games, a bouncy castle and much more the community enjoyed a wonderful day.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

**4 September, Excursion to Oxford University & Stratford-upon-Avon:** An educational excursion was arranged on this day to view the sacred manuscript of the 'Shikshapatri' which is held in the Bodleian Library at Oxford University. After this the coaches made their way to Stratford-upon-Avon to visit Shakespeare's birthplace. This enriching experience concluded with an evening meal in Letchworth, sponsored by a devotee.

**9 October, Visit by Sadhguru Jaggi Vasudev:** In spite of a very busy schedule, Sadhguru Jaggi Vasudev (Founder & Head of Isha Foundation) graced Anoopam Mission, while Guruhari Sahebji was present in the UK, and blessed the Aum Crematorium site. A question and answer session was held in the temple hall, and devotees as well as community members had the opportunity to ask questions about life and spirituality. An engaging discussion ensued, and this was followed by Prasad for all.

**15 October, Lecture:** On this day, Anoopam Mission hosted a lecture by Rajmohan Gandhi (grandson of the late Mahatma Gandhi) on the subject of the 'Future of the Indian Diaspora'. This was well attended by the community and prasad was served thereafter.

**11 December - Children's Christmas Party:** Over 100 children attended this year's Christmas party. With the date announced well in advance, and registrations taken of everyone attending, volunteers were able to sponsor a Christmas gift for every child, which was presented by Father Christmas. Games were held in the temple followed by party snacks and a hot meal, all of which was enjoyed by children and parents.

**Principal risks and uncertainties**

The charity possesses the required management expertise to monitor and manage risk. The principal risks and uncertainties facing the group are financial risks.

Credit risk is a risk that one party will cause financial loss to another party by failing to discharge an obligation. It is the group policy to minimise such losses.

**Reserves Policy**

The Trustees review on an annual basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future.

The Trustees' consideration takes into account the major risks to the organisation. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

**Use of Volunteers**

Anoopam Mission enlists the services of more than 100 volunteers nationwide in delivering the aims and objectives of the Charity.

The volunteers are organised through a framework involving national, regional and Area co-ordinators.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

**Use of Volunteers (continued)**

- Providing services in various departments including administration, congregation organisation, security, Kitchen, book keeping, youth activities, children activities, etc.
- Organising regular Sabhas.

An estimate of the financial worth of the volunteers to charity has been established by assessing the number of hours worked and converting this into a monetary value, the resultant estimate is £572,000 (2022: 475,000), excluding national insurance, pension, recruitment or other that would normally be payable for employee.

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of the Anoopam Mission for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

**Auditors**

A resolution to reappoint CapShire Audit Ltd as an independent auditor will be proposed at the next Annual General Meeting.

Brahmajyoti,  
The Lea on Western Avenue  
Denham, Buckinghamshire  
UB9 4NA

Approved by the Board of Trustees and  
Signed on its behalf by

  
SJ CHATWANI (TRUSTEE)

27 September 2024

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Opinion**

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2023 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2023;
- Charity statement of financial position as at 31 December 2023;
- Consolidated Cashflow statement; and
- Notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS 102) – (Charities SORP (FRS 102) “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the charitable company’s affairs as at 31 December 2023 and of the Group’s net movement in funds, including the income and expenditure, 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 Companies Act 2006.

**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 charitable company’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’ Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. Opinions on other matters prescribed by the Companies Act 2006.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Group and the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Group and the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Auditor's responsibilities for the audit of the financial statements (continued)**

Based on our understanding of group and the charitable company and the environment in which they operate, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements charities and companies in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorisation of expenditure and payments. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

86-90 Paul Street  
London EC2 A 4NE

27 September 2024



Noor Choudhary (senior statutory auditor)  
for and on behalf of CapShire Audit Ltd  
Accountants and Statutory Auditors

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including income and expenditure account)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £
<b>INCOME FROM:</b>					
Donations and legacies	3	685,145	962,140	1,647,285	2,822,386
Investment income	4	<u>-</u>	<u>8,601</u>	<u>8,601</u>	<u>323</u>
<b>Total income</b>		<b><u>685,145</u></b>	<b><u>970,741</u></b>	<b><u>1,655,886</u></b>	<b><u>2,822,709</u></b>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Congregational activities	5	<u>(472,168)</u>	<u>(27,980)</u>	<u>(500,148)</u>	<u>(663,614)</u>
<b>Total Expenditure</b>		<b><u>(472,168)</u></b>	<b><u>(27,980)</u></b>	<b><u>(500,148)</u></b>	<b><u>(663,614)</u></b>
<b>NET INCOME</b>	6	212,977	942,761	1,155,738	2,159,095
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		212,977	942,761	1,155,738	2,159,095
<b>RECONCILIATION OF FUNDS:</b>					
<b>Total funds brought forward</b>		<b><u>2,944,702</u></b>	<b><u>1,977,100</u></b>	<b><u>4,921,802</u></b>	<b><u>2,762,707</u></b>
<b>Total funds carried forward</b>	15	<b><u>£3,157,679</u></b>	<b><u>£2,919,861</u></b>	<b><u>£6,077,540</u></b>	<b><u>£4,921,802</u></b>

The statement of financial activities includes gains and losses recognised in the year.

No separate summary Income and Expenditure Account has been produced as this statement incorporates all Income and Expenditure. Net income for the purposes of Companies Act 2006.

A full comparative Statement of Financial Activities is included at note 2(n).

All Income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.


**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

	NOTE	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	7,237,036	-	7,237,036	7,242,202
		7,237,036	-	7,237,036	7,242,202
<b>CURRENT ASSETS</b>					
Work in progress	10	-	804,901	804,901	149,215
Debtors	11	25,048	70,358	95,406	21,376
Cash at bank and in hand		383,414	2,102,165	2,485,579	2,477,359
		408,462	2,977,424	3,385,886	2,647,950
<b>CREDITORS: Amounts falling due within one year</b>	12	(424,733)	(57,563)	(482,296)	(723,592)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(16,271)	2,919,861	2,903,590	1,924,358
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,220,765	2,919,861	10,140,626	9,166,560
<b>CREDITORS: Amounts falling due after more than one year</b>	13	(4,063,086)	-	(4,063,086)	(4,244,758)
<b>NET ASSETS</b>		£3,157,679	£2,919,861	£6,077,540	£4,921,802
<b>REPRESENTED BY</b>					
Unrestricted funds	15	3,157,679	-	3,157,679	2,944,702
Restricted funds	15	-	2,919,861	2,919,861	1,977,100
<b>TOTAL FUNDS</b>		£3,157,679	£2,919,861	£6,077,540	£4,921,802

These financial statements were approved by the Board of Trustees on 27 September 2024 and signed on its behalf by:-

S J CHATWANI  
(Trustee/Director)

  
H V SAKARIA  
(Trustee)

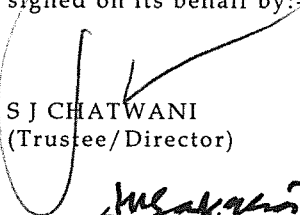
The notes on pages 14 to 21 form part of these financial statements.


**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CHARITY STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

	<u>NOTE</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>					
Tangible assets	8	7,237,036	-	7,237,036	7,242,202
Investments	9	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		7,237,136	-	7,237,136	7,242,302
<b>CURRENT ASSETS</b>					
Debtors	11	25,048	879,797	904,845	189,049
Cash at bank and in hand		<u>383,314</u>	<u>2,040,064</u>	<u>2,423,378</u>	<u>2,444,181</u>
		408,362	2,919,861	3,328,223	2,633,230
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(424,733)</u>	<u>-</u>	<u>(424,733)</u>	<u>(708,972)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(16,371)</u>	<u>2,919,861</u>	<u>2,903,490</u>	<u>1,924,258</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,220,765	2,919,861	10,140,626	9,166,560
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(4,063,086)</u>	<u>-</u>	<u>(4,063,086)</u>	<u>(4,244,758)</u>
<b>NET ASSETS</b>		<u>£3,157,679</u>	<u>£2,919,861</u>	<u>£6,077,540</u>	<u>£4,921,802</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	15	3,157,679	-	3,157,679	2,944,702
Restricted funds	15	<u>-</u>	<u>2,919,861</u>	<u>2,919,861</u>	<u>1,977,100</u>
<b>TOTAL FUNDS</b>		<u>£3,157,679</u>	<u>£2,919,861</u>	<u>£6,077,540</u>	<u>£4,921,802</u>

These financial statements were approved by the Board of Trustees on 27 September 2024 and signed on its behalf by:-

  
S J CHATWANI  
(Trustee/Director)

  
H V SAKARIA  
(Trustee)

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>	<u>2022</u>
	£	£
Net movements in funds	1,155,738	2,159,095
Depreciation	5,526	6,501
Movement in work in progress	(655,686)	(149,215)
Movements in Debtors	(74,030)	25,523
Movements in Creditors	<u>(206,296)</u>	<u>(121,564)</u>
<b>Cash from operating activities</b>	<b>225,252</b>	<b>1,920,340</b>
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>(360)</u>	<u>(12,525)</u>
<b>Cash used in investment activities</b>	<b><u>(360)</u></b>	<b><u>(12,525)</u></b>
<u>Cash flow from financial activities</u>		
Additional loans	11,500	16,500
Capital repaid on loans	<u>(228,172)</u>	<u>(412,244)</u>
<b>Cash from financial activities</b>	<b><u>(216,672)</u></b>	<b><u>(395,744)</u></b>
<b>Increase in cash and cash equivalent</b>	<b>8,220</b>	<b>1,512,071</b>
Cash equivalent at the start of the year	<u>2,477,359</u>	<u>965,288</u>
<b>Cash and cash equivalent at the end of the year</b>	<b><u>£2,485,579</u></b>	<b><u>£2,477,359</u></b>

Analysis of movement in net debt

	<u>At 01.01.2023</u>	<u>Cash flow</u>	<u>Other non-cash changes</u>	<u>At 31.12.2023</u>
	£	£	£	£
<b>Cash &amp; cash equivalents</b>				
Cash in hand at bank	<u>2,477,359</u>	<u>8,220</u>	<u>-</u>	<u>2,485,579</u>
	<u>£2,477,359</u>	<u>£8,220</u>	<u>£-</u>	<u>£2,485,579</u>
<b>Borrowings</b>				
Debt due within one year	(300,500)	35,000	-	(265,500)
Debt due after one year	<u>(4,244,758)</u>	<u>181,672</u>	<u>-</u>	<u>(4,063,086)</u>
	<u>£(4,545,258)</u>	<u>£216,672</u>	<u>£-</u>	<u>£(4,328,586)</u>
<b>Total</b>	<b><u>£(2,067,899)</u></b>	<b><u>£224,892</u></b>	<b><u>£-</u></b>	<b><u>£(1,843,007)</u></b>

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

1. **Charity Information**

Anoopam mission is incorporated in England and Wales as a private company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company registration number: 01340080 and charity number: 274942. The registered office address is at Brahmajyoti, The Lea, Western Avenue Denham, Buckinghamshire UB9 4NA.

2. **Principal Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Group's financial statements:

(a) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Assets and liabilities are initially recognised at Valuation or historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis. The accounts are prepared in pounds sterling, rounded to the nearest pound basis.

(b) **Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

(c) **Going concern**

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In reaching this conclusion, the trustees have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts

(d) **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where tax has been deducted at source, income is grossed up where a claim for the tax repayment has been made. The tax recoverable is shown as a debtor at year end. Gift Aid payments by HMRC are treated as unrestricted funds regardless of the purposes of the associated donation. Charity does not recognise any income from the monetary value of voluntary services received during the year.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

2. **Principal Accounting Policies (Continued)**

**(e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These funds are available for use towards meeting the objectives of the charity.

**(f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of direct charitable activities undertaken to further the purposes of the charity and their associated support costs and allocated governance costs. Other expenditures represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(g) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are entirely allocated to charitable activities. This is because this is the core activity of the charity, and other charitable activities and the costs of generating funds do not absorb significant overhead costs.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activity

**(h) Consolidation**

The statement of financial position includes all assets and liabilities of subsidiary companies, including those acquired during the period. The group income and expenditure, includes only that proportion of the results arising since the effective date of control.

The Parent company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own income statement in the financial statements. The Parent Company's profit for the year was £1,155,738 (2022 Profit: £2,159,095).

Intra group sales and profits are eliminated on consolidation.

**(i) Tangible fixed assets**

Depreciation was provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture, fixtures and equipment. - 15% per annum at reducing balance basis

No depreciation is provided on freehold Land.

The asset's residual values and useful lives are reviewed and adjusted; if applicable, at the end of each reporting period.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

2. **Principal Accounting Policies (Continued)**

- (j) **Work in progress**  
Work in progress have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of completion.
- (k) **Taxation**  
The Company is a registered charity and is exempt from corporation tax on income and gains falling within section 404 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.
- (l) **Foreign currencies**  
Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net movement in funds.
- (m) **Critical accounting judgements and estimates**  
In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
- (n) **Detailed comparatives for the statement of financial activities:**

	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2022</u> <u>Total</u> £
<b>INCOME FROM:</b>			
Donations and legacies	848,182	1,974,204	2,822,386
Investments	323	-	323
<b>Total income</b>	<u>848,505</u>	<u>1,974,204</u>	<u>2,822,709</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Congregational activities	(620,417)	(43,197)	(663,614)
<b>Total Expenditure</b>	<u>(620,417)</u>	<u>(43,197)</u>	<u>(663,614)</u>
Transfers between funds	(46,093)	46,093	-
<b>Net movement in funds</b>	181,995	1,977,100	2,159,095
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward	<u>2,762,707</u>	-	<u>2,762,707</u>
Total funds carried forward	<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

3. Donations and legacies

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<u>General donations</u>				
Donations	610,272	962,140	1,572,412	2,663,414
Gift aid received	<u>74,873</u>	-	<u>74,873</u>	<u>158,972</u>
	<u>£685,145</u>	<u>£962,140</u>	<u>£1,647,285</u>	<u>£2,822,386</u>

4. Investment Income

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
Interest on deposits	-	<u>8,601</u>	<u>8,601</u>	<u>323</u>
	<u>£ -</u>	<u>£8,601</u>	<u>£8,601</u>	<u>£323</u>

5. Expenditure on congregational activities

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<b>Analysis of total expenditure</b>				
<b>Charitable activities;</b>				
Premises cost	88,917	-	88,917	124,536
General administrative cost	6,186	-	6,186	11,154
Repairs & maintenance contracts	31,128	-	31,128	53,381
Governance cost	6,536	-	6,536	3,000
Sermon and day to day costs	47,403	-	47,403	59,092
Donations	37,279	-	37,279	47,410
Interest on bank loan	195,214	-	195,214	109,030
Bank & other charge	978	-	978	2,245
Depreciation	5,526	-	5,526	6,501
Functions and religious events	53,001	21,691	74,692	204,068
Exchange loss	-	<u>6,289</u>	<u>6,289</u>	<u>43,197</u>
	<u>£472,168</u>	<u>£27,980</u>	<u>£500,148</u>	<u>£663,614</u>

**Support Costs**

The costs above include all support costs of the charity. Support cost comprises the following:

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
Premises cost	64,270	-	64,270	90,017
Office & administrative cost	3,208	-	3,208	5,786
General maintenance contracts	7,910	-	7,910	13,564
Interest on bank loan	195,214	-	195,214	109,030
Governance cost	6,536	-	6,536	3,000
Bank & other charge	978	-	978	2,245
Depreciation	<u>5,526</u>	-	<u>5,526</u>	<u>6,501</u>
	<u>£283,642</u>	<u>£ -</u>	<u>£283,642</u>	<u>£230,143</u>

**ANOOFAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
(Continued)

6. Net income / (expenditure) for the year

This is stated after charging

	<u>2023</u>	<u>2022</u>
	£	£
Depreciation	5,526	6,501
Auditor's remuneration	3,000	3,000
Foreign exchange loss	6,289	47,197
	6,815	56,701

7. Staff Number

The charity has no employees. (2022: Nil)

The charity is operated by the trustees and volunteers as and when required; who receives no remuneration.

The charity trustees were not paid or received no benefits from the charity in the year (2022:£nil). No charity trustee received payment for professional or other services supplied to the charity (2022:£nil). No expenses were incurred by or on behalf of trustee in the year (2022:£nil).

8. Tangible Fixed Assets

Group and Charity

	<u>Land and Buildings</u>	<u>Furniture, fixtures &amp; equipment</u>	<u>Total</u>
	£	£	£
<b>At Cost or valuation</b>			
At 01.01.23	7,205,362	150,123	7,355,485
Additions in the year	360	-	360
At 31.12.23	£7,205,722	£150,123	£7,355,845
<b>Depreciation</b>			
At 01.01.23	-	113,283	113,283
Charge for the year	-	5,526	5,526
At 31.12.23	£-	£118,809	£118,809
<b>Net book value</b>			
At 31.12.23	£7,205,722	£31,314	£7,237,036
At 31.12.22	£7,205,362	£36,840	£7,242,202

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(Continued)

8. **Tangible Fixed Assets (continued)**

Cost at 31 December 2023 is represented by:

	<u>Land and Buildings</u>	<u>Furniture, fixtures &amp; equipment</u>	<u>Total</u>
	£	£	£
Land & Buildings at cost	8,156,684	150,123	8,306,807
Impairment of fixed assets	<u>(950,962)</u>	<u>-</u>	<u>(950,962)</u>
	<u>£7,205,722</u>	<u>£150,123</u>	<u>£7,355,845</u>

The freehold property, improvements and contents of the Anoopam Mission were professionally valued at £6,400,000 as at 04 May 2021 by Savills on the basis of a temple with residential accommodation and surrounding garden and buildings in accordance with the RICS valuation - Global Standards (effective from 31 January 2020) together with the UK National Supplement (effective 14 January 2019), ("The Red Book").

9 **Investment**

**Charity**

Shares in subsidiary undertakings:

Cost at 31.12.23 £100

The charity acquired on 12 December 2013 100% ordinary share capital of Sayogi Limited, the subsidiary undertakings have been consolidated. The subsidiary is operating and registered in the United Kingdom. Sayogi Limited made a profit of £Nil during the year and it aggregates capital and reserves at 31 December 2023 amounted to £100.

10. **Work in progress**

	<u>2023</u>		<u>2022</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
Construction contract in progress	£ <u>804,901</u>	£ <u>-</u>	£ <u>149,215</u>	£ <u>-</u>

11. **Debtors: Amounts falling due within one year**

	<u>2023</u>		<u>2022</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Prepayments	25,048	25,048	21,376	21,376
Other debtors	70,358	-	-	-
Amount due from fellow subsidiary	<u>-</u>	<u>879,797</u>	<u>-</u>	<u>167,673</u>
	<u>£95,406</u>	<u>£904,845</u>	<u>£21,376</u>	<u>£189,049</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
(Continued)

12. **Creditors: Amounts falling due within one year**

	<u>2023</u>		<u>2022</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	57,563	-	8,400	-
Accruals & deferred income	159,233	159,233	414,692	408,472
Bank loans	133,500	133,500	135,500	135,500
Other loans (note-14)	<u>132,000</u>	<u>132,000</u>	<u>165,000</u>	<u>165,000</u>
	<u>£482,296</u>	<u>£424,733</u>	<u>£723,592</u>	<u>£708,972</u>

13. **Creditors: Amounts falling due after more than one year**

	<u>2023</u>		<u>2022</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Bank loans - due within 1-2 years	267,000	267,000	135,500	135,500
Other loans -due within 1-2 years(note-14)	746,000	746,000	719,750	719,750
Bank loans - due within 2-5 years	2,361,835	2,361,835	2,624,007	2,624,007
Other loans -due within 2-5 years (note-14)	688,251	688,251	765,501	765,501
Bank loans - due more than 5 years	-	-	-	-
	<u>£4,063,086</u>	<u>£4,063,086</u>	<u>£4,244,758</u>	<u>£4,244,758</u>

The bank loan is repayable in August 2026 at base rate plus 2.25% rate per annum. The bank loan is secured by means of legal charge over the property.

14. **Other Loans:**

<b>Analysis of the maturity of other loan</b>	<u>2023</u>	<u>2022</u>
	£	£
Amounts falling due within 1 year:	<u>£132,000</u>	<u>£165,000</u>
Amounts falling between 1-2 years:	<u>£746,000</u>	<u>£719,750</u>
Amounts falling due between 2-5 years:	<u>£688,251</u>	<u>£765,501</u>

These are loans from devotees to Anoopam Mission and they are unsecured and interest free.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
(Continued)

15. Movement in funds

	<u>01.01.2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.12.2023</u>
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Donations	1,977,100	970,741	(27,980)	-	2,919,861
<b><u>Unrestricted funds</u></b>					
General fund	<u>2,944,702</u>	<u>685,145</u>	<u>(472,168)</u>	<u>-</u>	<u>3,157,679</u>
	<u>£4,921,802</u>	<u>£1,655,886</u>	<u>£(500,148)</u>	<u>£-</u>	<u>£6,077,540</u>

**Purpose of Restricted funds**

This fund comprises of donations from various donors. The funds are used for of the AUM Crematorium.

16. Analysis of net assets between funds

(i) Group	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,237,036	-	7,237,036	7,242,202
Current assets	408,462	2,977,424	3,385,886	2,647,950
Current liabilities	(424,733)	(57,563)	(482,296)	(723,592)
Non-current liabilities	<u>(4,063,086)</u>	<u>-</u>	<u>(4,063,086)</u>	<u>(4,244,758)</u>
	<u>£3,157,679</u>	<u>£2,919,861</u>	<u>£6,077,540</u>	<u>£4,921,802</u>
(ii) Charity	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,237,036	-	7,237,036	7,242,202
Investments	100	-	100	100
Current assets	408,362	2,919,861	3,328,223	2,633,230
Current liabilities	(424,733)	-	(424,733)	(708,972)
Non-current liabilities	<u>(4,063,086)</u>	<u>-</u>	<u>(4,063,086)</u>	<u>(4,244,758)</u>
	<u>£3,157,679</u>	<u>£2,919,861</u>	<u>£6,077,540</u>	<u>£4,921,802</u>

17. Related parties

There were no related party transactions with individuals or trustees during the year (2022: Nil). Debtors included in the charity balance sheet are the following group company balances.

	<u>2023</u>	<u>2022</u>
Sayogi Limited	<u>£879,797</u>	<u>£167,673</u>

**ANOOPAM MISSION LIMITED**

England & Wales - Charity number 274942

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# Accounts

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**ANOOPAM MISSION  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**CHARITY NUMBER: 274942**

**COMPANY NUMBER: 01340080**

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

Charity Number:

274942

Company Number:

01340080 (England and Wales)

Registered Office:

Brahmajyoti  
The Lea on Western Avenue  
Denham  
Buckinghamshire  
UB9 4NA

Trustees:

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

V D Nakarja  
A Popat  
K Nakarja  
J Sakaria  
S J Chatwani

Secretary/Trustee:

H V Sakaria

Auditors:

CapShire Audit Ltd  
Chartered Accountants and Statutory Auditors  
86-90 Paul street  
London EC2 A 4NE

Bankers:

Barclays Bank UK plc  
Building 315, Heathrow Airport  
Hounslow, Middlesex  
TW6 2JJ

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

**C O N T E N T S**

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**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 December 2022 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (second edition, effective 1 January 2019) and the Companies Act 2006.

**Our Goal**

The Anoopam Mission undertakes its spiritual philosophy through a fusion of 'bhakti yoga' (the yoga of devotion) and 'karma yoga' (the yoga of action).

Bhakti yoga is devotion to the Supreme Reality and includes prayer, chanting and meditation. But in reality, it also goes much beyond this to incorporate a state of mind in which every word, thought and action is dedicated to the Lord.

Karma yoga involves performing selfless service - expecting nothing by way of compensation, gratitude or praise - and humbly offering the results of the work to the Lord.

In summary, all of the Anoopam Mission's actions and all the fruits of the actions are dedicated as humble offerings to the Lord and to inspire many to follow the path of righteous living.

**Objectives and aims**

Anoopam Mission believes in serving God by serving humanity. Through the vision of its respected spiritual leader, Guruvarya Param Pujya Sahebji, Anoopam Mission has committed itself to working in the areas of Health, Education, Relief, Rehabilitation, Social welfare, Spiritual and Cultural activities. The aim is to help those who need it the most, without any discrimination of caste, creed, colour, gender or religion.

**Structure Governance and Management**

Anoopam Mission is a registered religious charity no. 274942. Anoopam Mission is a socio-religious Hindu charitable organisation established as a company limited by guarantee and incorporated in England on 22 November 1971 under company registration number 01340080. The governing document for the charity is its Memorandum and Articles of Association dated 23 November 2011 as amended by special resolution registered at Companies House on 23 November 2011.

The Trustees meet regularly to manage the affairs of the charity. One of the trustee Mr Himat Sakaria is a full-time administrator for the day-to-day running of the charity and he is in regular contact with the other trustees.

The following trustees served during the year and were also directors of the company where indicated.

V D Nakarja (Director/Trustee)  
A Popat (Director/Trustee)  
K Nakarja (Director/Trustee)  
J Sakaria (Director/Trustee)  
S J Chatwani (Director/Trustee)  
H Sakaria (Trustee)

Trustees are appointed and removed by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the charity.

**Financial review**

The net incoming resources for the year amounted to £2,159,095 (2021: £539,939) and further details of this are contained in the consolidated statement of financial activities.

The Charity's income is generated from donations. The increase in income is due to donations received in respect of the AUM Crematorium.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
(Continued)

**Business review**

Key financial and other performance indicators during the year for the group were as follows:

	<u>Group 2022</u>	<u>Group 2021</u>
	£	£
Total Income	2,822,709	852,266
Net income over expenditures	2,159,095	539,939
Unrestricted fund	2,944,702	2,762,707
Restricted fund	1,977,100	Nil

**Unrestricted Funds**

The charity's activities are financed by funds received through donations which are used for the general operation of the charity such as children and youth activities, food for devotees and the running of its mandir. These funds are separated from restricted funds received for a particular project.

**Restricted Funds**

These are funds raised for a specific project and in the event the project is not completed than the funds will be returned to the respective donors, unless permission has been received from them to utilise the funds for another purpose.

**Fixed assets**

Changes in tangible assets are shown in note 8 on page 18 to the financial statements.

**Achievement, Activities & Future developments**

The charity, trustees and volunteers have worked hard to increase the level of donations and also raise funding through loans to make steps towards the building of a new accommodation block. The works to the dining hall and the kitchen were completed. On 16 December 2021, the mission was granted planning permission to build on its grounds a specialist Hindu crematorium.

The AUM Crematorium is a community project. The crematorium project has been inspired by Sant Guruhari Sahebji. It will be a new addition to the Mission site, and be the first in the UK to cater specifically for the Hindu community. The crematorium will provide a series of ceremonial spaces in which appropriate rituals as prescribed in the Hindu, Jain and Sikh traditions and scriptures, can be performed. Whilst the rites surrounding a traditional Hindu funeral in India would last for 12 days, and comprise numerous peaceful ceremonies in various locations, this facility will provide a location for a ceremony encapsulating the key elements.

The construction works to build the AUM Crematorium commenced in August 2023. The estimated cost of this construction is circa £13million, currently donations of £2million have been received and a further £3million has been pledged. Efforts are being made to continue to raise donations to fund this project.

**Religious/Spiritual& Community Events**

Below are some of the key events held during the year:

**1 January - New Year** - The first day of the year begun with devotees attending communal prayers that were held for the peace and wellbeing of all beings. After the pandemic, this was a particularly poignant time for families and the community, who were not only grieving losses, but also reaching out to pray for the good health of all.

**17 January - Poshhi Poonam** - The auspicious day of Poshhi Poonam (according to the lunar calendar) is a celebration of the day that Lord Swaminarayan granted initiation to his choicest disciple Shri Gunatitanand Swami. This day is also the day that the monks of Anoopam Mission are initiated.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
(Continued)

**17 - 18 March - Holi and Dhuleti Celebrations** - This was a celebration of Brahaswaroop Bhagatji Maharaj's Jayanti and Guruhari Sahebji's Birthday Celebrations. The life of Guruhari Sahebji was celebrated, showcasing the immense work he has carried out in the lives of devotees - granting the strength, support and blessings to overcome any obstacle, and the teaching that allows one to perceive positivity in every situation. Discourses were held over the two days and devotees and guests participated by sharing their experiences and devotion to Guruhari Sahebji and took part in the sanctified hot meals provided to all over the two day period.

**10 April - Shri Hari Jayanti & Shri Ram Navmi** - This auspicious day marks the birth anniversary of Lord Rama and Lord Swaminarayan. Celebrated by millions of Hindus worldwide, devotional singing and discourses were held to remember and celebrate their lives. The day starts with fasting which may be a complete fast whilst some consume fruits only. Devotees reflected on the virtues and teachings of Lord Rama such as righteousness, duty and devotion. The inspirational discourses also reflected the transformative impact of Bhagwan Swaminarayan's life and the upliftment of society to a higher understanding, bringing about peace and harmony amongst people and how that has continued to the current day.

**29 May - Yogi Jayanti Celebrations** - This annual event is a celebration of Brahaswaroop Yogiji Maharaj's birth anniversary. Worshippers gathered in an assembly to celebrate the life of Yogi Maharaj, who amongst so much that he did, ensured that the energies of youth were steered to good work, engaging them in weekly spiritual assemblies and thus getting them to live with the highest values.

**8 June - Youth Seminar** - A special youth seminar was held in the presence of Senior Sant, Sadguru Param Pujya Shantidada.

**30 June - Inauguration of Memorial Benches** - In memory of loved ones lost during the pandemic, Anoopam Mission invited community members to dedicate benches in the name of loved ones. Families each paid only for the cost of the bench, and more than 36 benches were inaugurated. They serve as remembrance for loved ones, while providing devotees and visitors the facility to be seated in tranquil surroundings.

**13 July - Khat-Pancheshtika Mahapoojan of Sadhak Nivas (3rd Phase) & Guru Purnima Utsav** - The auspicious start of the 3rd Phase of construction works, namely the residential building for the monks begun with ritual prayers.

The day of Guru Purnima is of great importance to Hindus, and Anoopam Mission UK was fortunate to have the spiritual head and Guruhari Sahebji in the UK on this sacred day. Devotees gathered to express gratitude and reverence and the assembly that followed was filled with prayer. A hot meal was then served to all present.

**15 July - AUM Crematorium Boomi-Poojan** - After having won the appeal with regards to the first dedicated crematorium serving the needs of Hindus, Jains and Sikhs, the first prayers into the earth took place with the Bhumi Poojan ritual on the morning of 15th July. The prayers are to ask for forgiveness for any pain inflicted to the earth and any living organisms that may happen in the process of construction. This ground-breaking ceremony took place in the presence of Guruhari Sahebji and members from the wider community of Hindus, Sikhs and Jains were all present.

The ceremony was attended by MP Barry Gardiner, MP Virendra Sharma, MP Navendu Mishra, MP Gareth Thomas, numerous councillors and heads of faith organisations. The project brought all three faith organisations and communities onto a unified platform, and clearly demonstrated the need and support for this project.

**30 July - AUM Crematorium Open Forum** - A Briefing and Consultation was held on Saturday 30 July - with invitations to all communities and community organisations. This was attended by over 300 people. All attendees were briefed of the proposed development, as the crematorium will be a facility for the community, built with funds from the community.

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**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

**30 July - AUM Crematorium Open Forum (continued)** - The floor was opened for any questions and suggestions, which were warmly welcomed. Anoopam Mission took note of a number of points and would try and incorporate them as part of the project. The event was a great success with an overwhelmingly positive response and pledges for the project.

Lord Dolar Popat and Lord Jitesh Gadhia who have both supported this project, attended the consultation and gave presentations, followed by Guruhari Sahebji's blessings.

**13 to 21 August - Shreemad Bhagavat Katha & Mahayagna** - The seven-day narration of the Shreemad Bhagavat Katha was arranged to bring peace and comfort to all those who had lost beloved family members during the Covid-19 pandemic. It was unique to all other readings, as there was one principle narrator who gave a rendition of the scripture, but another 150 priests in India, each read out the scripture over the 7 days, in the name of the individual deceased. Anoopam Mission made arrangements for this - co-ordinating with its volunteer base and ensured that the reading in India, was telecast live on YouTube every morning, prior to the reading that took place at the Denham campus every afternoon over that week.

Anoopam Mission arranged for each family to place a portrait of their beloved family member, and offer flowers over the 7 day period. Two LED screens were also set up with rotating pictures of all family members. Up to 150 families participated in puja, with many more attending on a daily basis. Various dignitaries graced the event on a daily basis including MP Gagan Mohindra, MP Virendra Sharma, MP Gareth Thomas, Lord Dolar Popat and Deputy Lieutenant Steve Ovens. Afternoon tea as well as hot meals were throughout the seven days.

The narration of the scripture, also provided an opportunity for attendees to donate bricks in the name of beloved family members, for the AUM Crematorium. This drive received a lot of support from as little as 1 brick to 100.

On the final day, a Mahayagna was held, with all 150 families participating. This vedic fire ritual was to offer prayers to bring peace and closure to all.

**16 August - Anoopam Mission UK's Mandir Thakorji Patotsav** - This marked the 7th anniversary of the temple deities and the annual pooja took place with Trustees and devotees partaking in this. As per tradition, an annakut (a feast of food items lovingly prepared by devotees) was laid out. Devotional kirtans were sung, followed by blessings and everyone partaking in the sanctified meal.

**17 August - P. Himat Swami Pragatyadin Celebration** - On the morning of 17 August, the birthday of P Himat Swami, the head Sadhu (monk) of the temple was celebrated. His selfless contribution to the lives of so many was expressed through speeches by a variety of speakers, from teenagers to the elderly who spoke of the great impact he had made in their lives, and the comfort he has brought through his pastoral care, prayers and family support.

**19 August- Shri Krishna Janmashtami Celebration** - Shri Krishna's birth anniversary was celebrated with devotional singing and sanctified meal. The narration of the scripture that was happening during this time, added to the tempo of the celebrations that were enjoyed by hundreds.

**27 August - Sadguru Sant P.P. Shantibhai's 81st Pragatyadin Celebrations** - Celebrating the life and work of one of the senior most Sadhu's - Sadguru Param Pujya Shantidada, was an opportunity to give gratitude by young and old alike. Speeches were made by a variety of speakers, who gave insight to the life of a true Sadhu and his place in the life of the community. They shared their experiences in how he played a significant part during their learning period, helped with school related issues and also how to use prayers and chanting to build confidence, awareness and positivity.

**31 August - AUM Crematorium Foundation Stone Laying Ceremony** - Following the Ground-Breaking ceremony in July 2022, more than 300 members of the community took part in the Foundation Stone Laying ceremony of Aum Crematorium. A beautiful pooja was held in the presence of Guruhari Sahebji and the event was attended by MP Paul Scully.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

**31 August - AUM Crematorium Foundation Stone Laying Ceremony (continued)** - Minister of State at the Department for Levelling Up, Housing and Communities, by the former Vice-President of India, Hon. Venkaiah Naidu, with G.P. Hinduja presiding over the event as chief guest. All attendees enjoyed the sanctified hot meal that was served by volunteers following the event.

**8 September - Prayers for the Queen** - Upon receiving the news of Late Queen Elizabeth the II's passing, a prayer meeting was arranged that evening. Worshippers filed in and joined in prayer to pay their respects to the Queen and pray for the Royal Family. Prayer meetings took place every evening in the temple hall until the day of the funeral.

**11 September - Tribute to Late Queen Elizabeth the II** - Anoopam Mission took the initiative to host a large prayer meeting on 11 September in a marquee on the grounds of Anoopam Mission. With over 500 members of the community attending from far and wide, varied speakers paid heart-warming tributes to the Late Queen and community members offered prayers and poems. Attendees left tributes in a Book of Condolences which was sent to the Palace, as the community at large paid their respects.

**9 October - Anadi Mul-Aksharmurti Shri Gunatitanad Swami's Pragatyadin** - The birth anniversary of Shri Gunatitanand Swami, marks a very important date in the Swaminarayan calendar, paying tribute to the most elevated of Saints, and the ideal towards which devotees of the Swaminarayan sect aspire. Devotional singing, discourse and prasadam was served on this auspicious day.

**26 October - Hindu New Year and Annakut celebrations** - The Hindu New Year saw more than 2000 people come through the doors of Anoopam Mission throughout the day, as a large offering of foods were laid out in front of the deities, which had been lovingly and freshly prepared by devotees. Arti took place every half hour from 12.00pm to 6.00pm - and hot meals were served throughout the day.

After the event boxes of sweets were packed and distributed by volunteers.

**Principal risks and uncertainties**

The charity possesses the required management expertise to monitor and manage risk. The principal risks and uncertainties facing the group are financial risks.

Credit risk is a risk that one party will cause financial loss to another party by failing to discharge an obligation. It is the group policy to minimise such losses.

**Reserves Policy**

The Trustees review on an annual basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future.

The Trustees' consideration takes into account the major risks to the organisation. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

**Use of Volunteers**

Anoopam Mission enlists the services of more than 100 volunteers nationwide in delivering the aims and objectives of the Charity.

The volunteers are organised through a framework involving national, regional and Area co-ordinators.

- Providing services in various departments including administration, congregation organisation, security, Kitchen, book keeping, youth activities, children activities, etc.
- Organising regular Sabhas.

An estimate of the financial worth of the volunteers to charity has been established by assessing the number of hours worked and converting this into a monetary value, the resultant estimate is £475,000 (2021: 450,000), excluding national insurance, pension, recruitment or other that would normally be payable for employee.

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of the Anoopam Mission for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

**Auditors**

A resolution to reappoint CapShire Audit Ltd as an independent auditor will be proposed at the next Annual General Meeting.

Brahmajyoti,  
The Lea on Western Avenue  
Denham, Buckinghamshire  
UB9 4NA

28 September 2023

Approved by the Board of Trustees and  
Signed on its behalf by

SJ CHATWANI (TRUSTEE)

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Opinion**

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2022 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2022;
- Charity statement of financial position as at 31 December 2022;
- Consolidated Cashflow statement; and
- Notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS 102) – (Charities SORP (FRS 102) “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the charitable company’s affairs as at 31 December 2022 and of the Group’s net movement in funds, including the income and expenditure, 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 Companies Act 2006.

**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 charitable company’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’ Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. Opinions on other matters prescribed by the Companies Act 2006.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**In our opinion, based on the work undertaken in the course of the audit:**

- the information given in the Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Group and the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Group and the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Auditor's responsibilities for the audit of the financial statements (continued)**

Based on our understanding of group and the charitable company and the environment in which they operate, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements charities and companies in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorisation of expenditure and payments. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


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 auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

86-90 Paul Street  
London EC2 A 4NE

28 September 2023

  
Noor Choudhary (senior statutory auditor)  
for and on behalf of CapShire Audit Ltd  
Accountants and Statutory Auditors

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including income and expenditure account)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £	<u>2021</u> <u>Total</u> <u>funds</u> £
<b>INCOME FROM:</b>					
Donations and legacies	3	848,182	1,974,204	2,822,386	851,498
Investment income	4	<u>323</u>	<u>-</u>	<u>323</u>	<u>768</u>
<b>Total income</b>		<b><u>848,505</u></b>	<b><u>1,974,204</u></b>	<b><u>2,822,709</u></b>	<b><u>852,266</u></b>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Congregational activities	5	<u>(620,417)</u>	<u>(43,197)</u>	<u>(663,614)</u>	<u>(312,327)</u>
<b>Total Expenditure</b>		<b><u>(620,417)</u></b>	<b><u>(43,197)</u></b>	<b><u>(663,614)</u></b>	<b><u>(312,327)</u></b>
<b>NET INCOME</b>	6	228,088	1,931,007	2,159,095	539,939
Transfers between funds		<u>(46,093)</u>	<u>46,093</u>	<u>-</u>	<u>-</u>
		181,995	1,977,100	2,159,095	539,939
<b>RECONCILIATION OF FUNDS:</b>					
<b>Total funds brought forward</b>		<b><u>2,762,707</u></b>	<b><u>-</u></b>	<b><u>2,762,707</u></b>	<b><u>2,222,768</u></b>
<b>Total funds carried forward</b>	15	<b><u>£2,944,702</u></b>	<b><u>£1,977,100</u></b>	<b><u>£4,921,802</u></b>	<b><u>£2,762,707</u></b>

The statement of financial activities includes gains and losses recognised in the year.

No separate summary Income and Expenditure Account has been produced as this statement incorporates all Income and Expenditure. Net income for the purposes of Companies Act 2006.

A full comparative Statement of Financial Activities is included at note 2(n).

All Income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	<u>NOTE</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £	<u>2021</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>					
Tangible assets	8	<u>7,242,202</u>	-	<u>7,242,202</u>	<u>7,236,178</u>
		7,242,202	-	7,242,202	7,236,178
<b>CURRENT ASSETS</b>					
Work in progress	10	-	149,215	149,215	-
Debtors	11	21,376	-	21,376	46,899
Cash at bank and in hand		<u>649,474</u>	<u>1,827,885</u>	<u>2,477,359</u>	<u>965,288</u>
		670,850	1,977,100	2,647,950	1,012,187
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(723,592)</u>	-	<u>(723,592)</u>	<u>(727,017)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(52,742)</u>	<u>1,977,100</u>	<u>1,924,358</u>	<u>285,170</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,189,460	1,977,100	9,166,560	7,521,348
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(4,244,758)</u>	-	<u>(4,244,758)</u>	<u>(4,758,641)</u>
<b>NET ASSETS</b>		<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	15	2,944,702	-	2,944,702	2,762,707
Restricted funds	15	-	<u>1,977,100</u>	<u>1,977,100</u>	-
<b>TOTAL FUNDS</b>		<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>

These financial statements were approved by the Board of Trustees on 28 September 2023 and signed on its behalf by:-

S J CHATWANI  
(Trustee/Director)



H V SAKARIA  
(Trustee)

The notes on pages 14 to 21 form part of these financial statements.


**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CHARITY STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	<u>NOTE</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £	<u>2021</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>					
Tangible assets	8	7,242,202	-	7,242,202	7,236,178
Investments	9	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		7,242,302	-	7,242,302	7,236,278
<b>CURRENT ASSETS</b>					
Debtors	11	39,834	149,215	189,049	35,866
Cash at bank and in hand		<u>616,296</u>	<u>1,827,885</u>	<u>2,444,181</u>	<u>899,435</u>
		656,130	1,977,100	2,633,230	935,301
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(708,972)</u>	<u>-</u>	<u>(708,972)</u>	<u>(650,231)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(52,842)</u>	<u>1,977,100</u>	<u>1,924,258</u>	<u>285,070</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,189,460	1,977,100	9,166,560	7,521,348
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(4,244,758)</u>	<u>-</u>	<u>(4,244,758)</u>	<u>(4,758,641)</u>
<b>NET ASSETS</b>		<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	15	2,944,702	-	2,944,702	2,762,707
Restricted funds	15	<u>-</u>	<u>1,977,100</u>	<u>1,977,100</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>

These financial statements were approved by the Board of Trustees on 28 September 2023 and signed on its behalf by:-

S J CHATWANI  
(Trustee/Director)

  
H V SAKARIA  
(Trustee)

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<u>2022</u>	<u>2021</u>
	£	£
Net movements in funds	2,159,095	539,939
Depreciation	6,501	5,438
Movement in work in progress	(149,215)	-
Movements in Debtors	25,523	46,713
Movements in Creditors	<u>(121,564)</u>	<u>(239,134)</u>
<b>Cash from operating activities</b>	<b>1,920,340</b>	<b>352,956</b>
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>(12,525)</u>	<u>(809,962)</u>
<b>Cash used in investment activities</b>	<b><u>(12,525)</u></b>	<b><u>(809,962)</u></b>
<u>Cash flow from financial activities</u>		
Additional loans	16,500	507,188
Capital repaid on loans	<u>(412,244)</u>	<u>(560,952)</u>
<b>Cash from financial activities</b>	<b><u>(395,744)</u></b>	<b><u>(53,764)</u></b>
<b>Increase/(Decrease) in cash and cash equivalent</b>	<b>1,512,071</b>	<b>(510,770)</b>
Cash equivalent at the start of the year	<u>965,288</u>	<u>1,476,058</u>
<b>Cash and cash equivalent at the end of the year</b>	<b><u>£2,477,359</u></b>	<b><u>£965,288</u></b>

Analysis of movement in net debt

	<u>At 01.01.2022</u>	<u>Cash flow</u>	<u>Other non-</u>	<u>At 31.12.2022</u>
	£	£	£	£
			<u>cash changes</u>	
<b>Cash &amp; cash equivalents</b>				
Cash in hand at bank	<u>965,288</u>	1,512,071	-	2,477,359
	<u>£ 965,288</u>	<u>£ 1,512,071</u>	<u>£ -</u>	<u>£ 2,477,359</u>
<b>Borrowings</b>				
Debt due within one year	(182,361)	(118,139)	-	(300,500)
Debt due after one year	<u>(4,758,641)</u>	<u>513,883</u>	-	<u>(4,244,758)</u>
	<u>£(4,941,002)</u>	<u>£ 395,744</u>	<u>£ -</u>	<u>£(4,545,258)</u>
<b>Total</b>	<b><u>£(3,975,714)</u></b>	<b><u>£1,907,815</u></b>	<b><u>£ -</u></b>	<b><u>£(2,067,899)</u></b>

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

1. **Charity Information**

Anoopam mission is incorporated in England and Wales as a private company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company registration number: 01340080 and charity number: 274942. The registered office address is at Brahmajyoti, The Lea, Western Avenue Denham, Buckinghamshire UB9 4NA.

2. **Principal Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Group's financial statements:

(a) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Assets and liabilities are initially recognised at Valuation or historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis. The accounts are prepared in pounds sterling, rounded to the nearest pound basis.

(b) **Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

(c) **Going concern**

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In reaching this conclusion, the trustees have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts

(d) **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where tax has been deducted at source, income is grossed up where a claim for the tax repayment has been made. The tax recoverable is shown as a debtor at year end. Gift Aid payments by HMRC are treated as unrestricted funds regardless of the purposes of the associated donation. Charity does not recognise any income from the monetary value of voluntary services received during the year.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

2. **Principal Accounting Policies (Continued)**

**(e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These funds are available for use towards meeting the objectives of the charity.

**(f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of direct charitable activities undertaken to further the purposes of the charity and their associated support costs and allocated governance costs. Other expenditures represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(g) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are entirely allocated to charitable activities. This is because this is the core activity of the charity, and other charitable activities and the costs of generating funds do not absorb significant overhead costs.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activity

**(h) Consolidation**

The statement of financial position includes all assets and liabilities of subsidiary companies, including those acquired during the period. The group income and expenditure, includes only that proportion of the results arising since the effective date of control.

The Parent company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own income statement in the financial statements. The Parent Company's profit for the year was £2,159,095 (2021 Profit: £539,939).

Intra group sales and profits are eliminated on consolidation.

**(i) Tangible fixed assets**

Depreciation was provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture, fixtures and equipment. - 15% per annum at reducing balance basis

No depreciation is provided on freehold Land.

The asset's residual values and useful lives are reviewed and adjusted; if applicable, at the end of each reporting period.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

2. **Principal Accounting Policies (Continued)**

(j) **Work in progress**

Work in progress have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of completion.

(k) **Taxation**

The Company is a registered charity and is exempt from corporation tax on income and gains falling within section 404 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

(l) **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net movement in funds.

(m) **Critical accounting judgements and estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(n) **Detailed comparatives for the statement of financial activities:**

	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2021</u> <u>Total</u> £
<b>INCOME FROM:</b>			
Donations and legacies	851,498	-	851,498
Investments	<u>768</u>	<u>-</u>	<u>768</u>
<b>Total income</b>	<u>852,266</u>	<u>-</u>	<u>852,266</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Congregational activities	<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>
<b>Total Expenditure</b>	<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>
<b>NET INCOME</b>	539,939	-	539,939
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	539,939	-	539,939
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward	<u>2,222,768</u>	<u>-</u>	<u>2,222,768</u>
Total funds carried forward	<u>£2,762,707</u>	<u>£ -</u>	<u>£2,762,707</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

3. Donations and legacies

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<u>General donations</u>				
Donations	689,210	1,974,204	2,663,414	762,142
Gift aid received	<u>158,972</u>	<u>-</u>	<u>158,972</u>	<u>89,356</u>
	<u>£848,182</u>	<u>£1,974,204</u>	<u>£2,822,386</u>	<u>£851,498</u>

4. Investment Income

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
Interest on deposits	<u>323</u>	<u>-</u>	<u>323</u>	<u>768</u>
	<u>£323</u>	<u>£-</u>	<u>£323</u>	<u>£768</u>

5. Expenditure on congregational activities

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<b>Analysis of total expenditure</b>				
<b>Charitable activities;</b>				
Premises cost	124,536	-	124,536	89,311
General administrative cost	11,154	-	11,154	4,182
Repairs & maintenance contracts	53,381	-	53,381	25,537
Governance cost	3,000	-	3,000	13,440
Sermon and day to day costs	59,092	-	59,092	14,873
Donations	47,410	-	47,410	68,064
Interest on bank loan	109,030	-	109,030	70,028
Bank & other charge	2,245	-	2,245	16,057
Depreciation	6,501	-	6,501	5,438
Functions and religious events	204,068	-	204,068	5,345
Exchange loss	<u>-</u>	<u>43,197</u>	<u>43,197</u>	<u>32</u>
	<u>£620,417</u>	<u>£43,197</u>	<u>£663,614</u>	<u>£312,327</u>

**Support Costs**

The costs above include all support costs of the charity. Support cost comprises the following:

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
Premises cost	90,017	-	90,017	68,578
Office & administrative cost	5,786	-	5,786	3,541
General maintenance contracts	13,564	-	13,564	7,951
Interest on bank loan	109,030	-	109,030	70,028
Governance cost	3,000	-	3,000	2,000
Bank & other charge	2,245	-	2,245	16,057
Depreciation	<u>6,501</u>	<u>-</u>	<u>6,501</u>	<u>5,438</u>
	<u>£230,143</u>	<u>£-</u>	<u>£230,143</u>	<u>£173,593</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

6. **Net income / (expenditure) for the year**

This is stated after charging

	<u>2022</u>	<u>2021</u>
	£	£
Depreciation	6,501	5,438
Auditor's remuneration	3,000	2,000
Foreign exchange loss	47,197	32
	<u>56,700</u>	<u>7,470</u>

7. **Staff Number**

The charity has no employees. (2021: Nil)

The charity is operated by the trustees and volunteers as and when required; who receives no remuneration.

The charity trustees were not paid or received no benefits from the charity in the year (2021:£nil). No charity trustee received payment for professional or other services supplied to the charity (2021:£nil). No expenses were incurred by or on behalf of trustee in the year (2021:£nil).

8. **Tangible Fixed Assets**

**Group and Charity**

	<u>Land and</u> <u>Buildings</u>	<u>Furniture, fixtures</u> <u>&amp; equipment</u>	<u>Total</u>
	£	£	£
<b>At Cost or valuation</b>			
At 01.01.22	7,205,362	137,598	7,342,960
Additions in the year	-	<u>12,525</u>	<u>12,525</u>
At 31.12.22	<u>£7,205,362</u>	<u>£150,123</u>	<u>£7,355,485</u>
<b>Depreciation</b>			
At 01.01.22	-	106,782	106,782
Charge for the year	-	<u>6,501</u>	<u>6,501</u>
At 31.12.22	<u>£-</u>	<u>£113,283</u>	<u>£ 113,283</u>
<b>Net book value</b>			
At 31.12.22	<u>£7,205,362</u>	<u>£36,840</u>	<u>£7,242,202</u>
At 31.12.21	<u>£7,205,362</u>	<u>£30,816</u>	<u>£7,236,178</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

8. **Tangible Fixed Assets (continued)**

Cost at 31 December 2022 is represented by:

	<u>Land and Buildings</u>	<u>Furniture, fixtures &amp; equipment</u>	<u>Total</u>
	£	£	£
Land & Buildings at cost	8,156,324	150,123	8,306,447
Impairment of fixed assets	<u>(950,962)</u>	<u>-</u>	<u>(950,962)</u>
	<u>£7,205,362</u>	<u>£150,123</u>	<u>£7,355,485</u>

The freehold property, improvements and contents of the Anoopam Mission were professionally valued at £6,400,000 as at 04 May 2021 by Savills on the basis of a temple with residential accommodation and surrounding garden and buildings in accordance with the RICS valuation - Global Standards (effective from 31 January 2020) together with the UK National Supplement (effective 14 January 2019), ("The Red Book").

9 **Investment**

**Charity**

Shares in subsidiary undertakings:

Cost at 31.12.22 £100

The charity acquired on 12 December 2013 100% ordinary share capital of Sayogi Limited, the subsidiary undertakings have been consolidated. The subsidiary is operating and registered in the United Kingdom. Sayogi Limited made a profit of £Nil during the year and its aggregates capital and reserves at 31 December 2022 amounted to £100.

10. **Work in progress**

	<u>2022</u>		<u>2021</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
Construction contract in progress	<u>£149,215</u>	<u>£-</u>	<u>£-</u>	<u>£-</u>

11. **Debtors: Amounts falling due within one year**

	<u>2022</u>		<u>2021</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Prepayments	21,376	21,376	35,866	35,866
Other debtors	-	-	11,033	-
Amount due from fellow subsidiary	<u>-</u>	<u>167,673</u>	<u>-</u>	<u>-</u>
	<u>£21,376</u>	<u>£189,049</u>	<u>£46,899</u>	<u>£35,866</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

12. **Creditors: Amounts falling due within one year**

	<u>2022</u>		<u>2021</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	8,400	-	140,381	-
Accruals & deferred income	414,692	408,472	404,275	404,275
Bank loans	135,500	135,500	82,360	82,360
Other loans (note-13)	165,000	165,000	100,001	100,001
Amount due to fellow Subsidiary	-	-	-	63,595
	<u>£723,592</u>	<u>£708,972</u>	<u>£727,017</u>	<u>£650,231</u>

13. **Creditors: Amounts falling due after more than one year**

	<u>2022</u>		<u>2021</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Bank loans - due within 1-2 years	135,500	135,500	247,080	247,080
Other loans -due within 1-2 years(note-13)	719,750	719,750	757,500	757,500
Bank loans - due within 2-5 years	2,624,007	2,624,007	741,240	741,240
Other loans -due within 2-5 years (note-13)	765,501	765,501	1,138,251	1,138,251
Bank loans - due more than 5 years	-	-	<u>1,874,570</u>	<u>1,874,570</u>
	<u>£4,244,758</u>	<u>£4,244,758</u>	<u>£4,758,641</u>	<u>£4,758,641</u>

The bank loan is repayable in 2026 at base rate plus 2.25% rate per annum. The bank loan is secured by means of legal charge over the property.

14. **Other Loans:**

<b>Analysis of the maturity of other loan</b>	<u>2022</u>	<u>2021</u>
	£	£
Amounts falling due within 1 year:	<u>£165,000</u>	<u>£100,001</u>
Amounts falling between 1-2 years:	<u>£719,750</u>	<u>£757,500</u>
Amounts falling due between 2-5 years:	<u>£765,501</u>	<u>£1,138,251</u>

These are loans from devotees to Anoopam Mission and they are unsecured and interest free.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

(Continued)

15. Movement in funds

	<u>01.01.2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.12.2022</u>
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Donations	-	1,974,204	(43,197)	46,093	1,977,100
<b><u>Unrestricted funds</u></b>					
General fund	<u>2,762,707</u>	<u>848,505</u>	<u>(620,417)</u>	<u>(46,093)</u>	<u>181,995</u>
	<u>£2,762,707</u>	<u>£2,822,709</u>	<u>£(663,614)</u>	<u>£ -</u>	<u>£2,159,095</u>

**Purpose of Restricted funds**

This fund comprises of donations from various donors. The funds are used for of the AUM Crematorium.

16. Analysis of net assets between funds

(i) Group	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,242,202	-	7,242,202	7,236,178
Current assets	670,850	1,977,100	2,647,950	1,012,187
Current liabilities	(723,592)	-	(723,592)	(727,017)
Non-current liabilities	<u>(4,244,758)</u>	<u>-</u>	<u>(4,244,758)</u>	<u>(4,758,641)</u>
	<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>
(ii) Charity	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,242,202	-	7,242,202	7,236,178
Investments	100	-	100	100
Current assets	656,130	1,977,100	2,633,230	935,301
Current liabilities	(708,972)	-	(708,972)	(650,231)
Non-current liabilities	<u>(4,244,758)</u>	<u>-</u>	<u>(4,244,758)</u>	<u>(4,758,641)</u>
	<u>£2,944,702</u>	<u>£1,977,100</u>	<u>£4,921,802</u>	<u>£2,762,707</u>

17. Related parties

There were no related party transactions with individuals or trustees during the year (2021: Nil). Debtors (2021: creditors) included in the charity balance sheet are the following group company balances.

	<u>2022</u>	<u>2021</u>
Sayogi Limited	<u>£167,673</u>	<u>£63,595</u>

**ANOOPAM MISSION LIMITED**

England & Wales - Charity number 274942

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# Accounts

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**ANOOPAM MISSION  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY NUMBER: 274942**

**COMPANY NUMBER: 01340080**

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

Charity Number: 274942

Company Number: 01340080 (England and Wales)

Registered Office: Brahmajyoti  
The Lea on Western Avenue  
Denham  
Buckinghamshire  
UB9 4NA

Trustees: Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

V D Nakarja  
A Popat  
K Nakarja  
J Sakaria  
S J Chatwani

Secretary/Trustee: H V Sakaria

Auditors: CapShire Audit Ltd  
Chartered Accountants and Statutory Auditors  
86-90 Paul street  
London EC2 A 4NE

Bankers: Barclays Bank UK plc  
Building 315, Heathrow Airport  
Hounslow, Middlesex  
TW6 2JJ

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE  
AND REGISTERED AS A CHARITY**

**C O N T E N T S**

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**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 December 2021 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (second edition, effective 1 January 2019) and the Companies Act 2006.

**Our Goal**

The Anoopam Mission undertakes its spiritual philosophy through a fusion of 'bhakti yoga' (the yoga of devotion) and 'karma yoga' (the yoga of action).

Bhakti yoga is devotion to the Supreme Reality and includes prayer, chanting and meditation. But in reality, it also goes much beyond this to incorporate a state of mind in which every word, thought and action is dedicated to the Lord.

Karma yoga involves performing selfless service - expecting nothing by way of compensation, gratitude or praise - and humbly offering the results of the work to the Lord.

In summary, all of the Anoopam Mission's actions and all the fruits of the actions are dedicated as humble offerings to the Lord and to inspire many to follow the path of righteous living.

**Objectives and aims**

Anoopam Mission believes in serving God by serving humanity. Through the vision of its respected spiritual leader, Guruvarya Param Pujya Sahebji, Anoopam Mission has committed itself to working in the areas of Health, Education, Relief, Rehabilitation, Social welfare, Spiritual and Cultural activities. The aim is to help those who need it the most, without any discrimination of caste, creed, colour, gender or religion.

**Structure Governance and Management**

Anoopam Mission is a registered religious charity no. 274942. Anoopam Mission is a socio-religious Hindu charitable organisation established as a company limited by guarantee and incorporated in England on 22 November 1971 under company registration number 01340080. The governing document for the charity is its Memorandum and Articles of Association dated 23 November 2011 as amended by special resolution registered at Companies House on 23 November 2011.

The Trustees meet regularly to manage the affairs of the charity. One of the trustee Mr Himat Sakaria is a full-time administrator for the day-to-day running of the charity and he is in regular contact with the other trustees.

The following trustees served during the year and were also directors of the company where indicated.

V D Nekarja (Director/Trustee)  
A Popat (Director/Trustee)  
K Nekarja (Director/Trustee)  
J Sakaria (Director/Trustee)  
S J Chatwani (Director/Trustee)  
H Sakaria (Trustee)

Trustees are appointed and removed by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the charity.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

**Financial review**

The net incoming resources for the year amounted to £539,939 (2020: £432,861) and further details of this are contained in the consolidated statement of financial activities.

The Charity's income is generated from donations.

**Business review**

Key financial and other performance indicators during the year for the group were as follows:

	<u>Group</u> <u>2021</u>	<u>Group</u> <u>2020</u>
	£	£
Total Income	852,266	670,870
Net income over expenditures before impairment	539,939	432,861
Unrestricted fund	2,762,707	2,222,768
Restricted fund	Nil	Nil

**Unrestricted Funds**

The charity's activities are financed by funds received through donations which are used for the general operation of the charity such as children and youth activities, food for devotees and the running of its mandir. These funds are separated from restricted funds received for a particular project.

**Restricted Funds**

These are funds raised for a specific project and in the event the project is not completed than the funds will be returned to the respective donors, unless permission has been received from them to utilise the funds for another purpose.

**Fixed assets**

Changes in tangible assets are shown in note 8 on page 19 to the financial statements.

**Achievement, Activities & Future developments**

The charity, trustees and volunteers have worked hard to increase the level of donations and also raise funding through loans to make steps towards the building of a new accommodation block. The works to the dining hall and the kitchen were completed towards the end of 2021. On 16 December 2021, the mission was granted planning permission to build on its grounds a specialist Hindu crematorium.

**AUM Crematorium**

The AUM Crematorium is a community project. The crematorium project has been inspired by Sant Guruhari Sahebji. It will be a new addition to the Mission site, and be the first in the UK to cater specifically for the Hindu community.

The crematorium will provide a series of ceremonial spaces in which appropriate rituals as prescribed in the Hindu, Jain and Sikh traditions and scriptures, can be performed. Whilst the rites surrounding a traditional Hindu funeral in India would last for 12 days, and comprise numerous peaceful ceremonies in various locations, this facility will provide a location for a ceremony encapsulating the key elements.

It is envisaged that the construction works to build the AUM Crematorium will commence in 2023. In the meantime efforts are being made to raise donations to fund this project.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

**Religious/Spiritual& Community Events**

Due to the pandemic, there was a major shift in the way that discourses, seminars and celebrations were held. A video conferencing online platform was used and the following changes were made to facilitate communications with the devotees:

- a) Daily morning and evening arti prayers online
- b) Daily evening reading of the scriptures was undertaken during the week.

Below are some of the key events held during the year:

1st January - New Year - Annual chanting and prayers were held following the morning Aarti. Devotees attended this online.

14th January - Makarsakranti and Uttrayan - Celebrations were held at the Mandir with devotees attending online.

16th January - Vasant Panchmi - This was celebrated in conjunction with Brahmaswaroop Shashtriji Maharaj's Pragatyadin (birthday) and the advent of the Shikshapatri.

23rd January - Yogi Nirmandin Bhajan Sandhya - Evening Bhajans were broadcasted and devotees attended online.

31st January - Poshi Poonam - Celebration of Gunatitanand Swami's Dikshadin took place.

23rd February - Bhajan Sandhya - Evening Bhajans were broadcasted and devotees attended online.

23rd March - Bhajan Sandhya - Evening Bhajans were broadcasted and devotees attended online.

28th March - Holi and Dhuleti Celebrations - This was a celebration of Brahmaswaroop Bhagatji Maharaj's Jayanti and G.P.P. Sahebji Birthday Celebrations. These celebrations were performed in the morning and devotees participated online.

21st April - Hari Jayanti & Ramnavmi - Celebration and discourse of Lord Swaminarayan's birth anniversary were delivered.

23rd April - Online Bhajan Sandhya

27th April - Online Hanuman Jayanti Celebrations

23rd May - Bhajan Sandhya

6th June - Yogi Jayanti Celebrations took place on Sunday

23rd June - Bhajan Sandhya

18th July - P.P. Ashwinbhai's Pragatyadin Celebrations - The morning occasion consisted of speeches and bhajans (Online event)

23rd July - Bhajan Sandhya (Online Event)

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
(Continued)

**Religious/Spiritual& Community Events (Continued)**

25th July - Guru Purnima & Hindola Prarambh (Online Event)

15th August - Indian Independence Day celebrated. In addition devotees participated in the Shravan Maas Samuh Mahapuja online. Devotees will mailed all the necessary items to perform the puja at home.

16th August - Mandir Thakorji Patotsav - International online event. Devotees joined in by performing puja from their homes.

17th August - P. Himat Swami Pragatyadin Celebrations - (Online Event)

22nd August - Raksha Bandhan (Online Event)

23rd August - Bhajan Sandhya (Online Event)

27th August - P.P. Shantibhai's Pragatyadin Celebrations (Online Event)

30th August - Janmastathmi Celebrations (Online Event)

17th September - Jal Jilni (Online Event)

23rd September - Bhajan Sandhya (Online Event)

26th September - Shraadh Mahapuja (Online Event)

23rd October - Bhajan Sandhya (Online Event)

6th November - Laxmi and Sharda Puja was held both in person and online. Limited number of devotees were invited so as to remain within the COVID guidelines.

7th November - Nutan varash and Aankot celebrations were held and again a limited number of devotees were invited. Social distancing was maintained and the Aankot was on a much smaller scale. After the event, Prasad parcels were distributed to devotees by volunteer drivers.

23rd November - Bhajan Sandhya (Online Event)

19th December - Children's Christmas Party was held where over 50 children attended and presents were presented by Father Christmas to the children. After that there was meal for all the children and their parents who attended.

23rd December - Bhajan Sandhya (Online Event)

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
(Continued)

**Principal risks and uncertainties**

The charity possesses the required management expertise to monitor and manage risk. The principal risks and uncertainties facing the group are financial risks.

Credit risk is a risk that one party will cause financial loss to another party by failing to discharge an obligation. It is the group policy to minimise such losses.

**Reserves Policy**

The Trustees review on an annual basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future.

The Trustees' consideration takes into account the major risks to the organisation. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

**Use of Volunteers**

Anoopam Mission enlists the services of more than 100 volunteers nationwide in delivering the aims and objectives of the Charity.

The volunteers are organised through a framework involving national, regional and Area co-ordinators.

- Providing services in various departments including administration, congregation organisation, security, Kitchen, book keeping, youth activities, children activities, etc.
- Organising regular Sabhas.

An estimate of the financial worth of the volunteers to charity has been established by assessing the number of hours worked and converting this into a monetary value, the resultant estimate is £450,000 (2019: 305,000), excluding national insurance, pension, recruitment or other that would normally be payable for employee.

**Impact of covid-19 and safety measures**

Anoopam Mission was affected by the COVID 19 virus. The government regulations were being followed which meant that there was limited face to face gatherings during 2021. Despite this there were many events organised with the use of online facilities such as YouTube, Webex, Zoom etc. When regulations permitted face to face gatherings, the property was regularly sanitised and face masks and hygiene gels were utilised to minimise the spread of the COVID virus. The members and the community continued to support the Charity during these times by participating in events and making regular contributions.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of the Anoopam Mission for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

Brahmajyoti,  
The Lea on western avenue  
Denham, Buckinghamshire  
UB9 4NA

28 September 2022

Approved by the Board of Trustees and  
Signed on its behalf by

  
S J CHATWANI (TRUSTEE)

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2021 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2021;
- Charity statement of financial position as at 31 December 2021;
- Consolidated Cashflow statement; and
- Notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS 102) – (Charities SORP (FRS 102)) “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the charitable company’s affairs as at 31 December 2021 and of the Group’s net movement in funds, including the income and expenditure, 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 Companies Act 2006.

**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 charitable company’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’ Report. 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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Other information (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

**In our opinion, based on the work undertaken in the course of the audit:**

- the information given in the Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Group and the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Group and the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**Auditor's responsibilities for the audit of the financial statements (continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of group and the charitable company and the environment in which they operate, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements charities and companies in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorisation of expenditure and payments. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

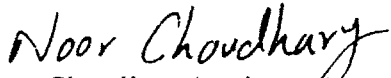
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

86-90 Paul Street  
London EC2 A 4NE

28 September 2022

  
Noor Choudhary (senior statutory auditor)  
for and on behalf of CapShire Audit Ltd  
Accountants and Statutory Auditors

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including income and expenditure account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u> £	<u>Restricted</u> <u>funds</u> £	<u>2021</u> <u>Total</u> <u>funds</u> £	<u>2020</u> <u>Total</u> <u>funds</u> £
<b>INCOME FROM:</b>					
Donations and legacies	3	851,498	-	851,498	670,870
Investment income	4	<u>768</u>	<u>-</u>	<u>768</u>	<u>-</u>
<b>Total income</b>		<u>852,266</u>	<u>-</u>	<u>852,266</u>	<u>670,870</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:					
Congregational activities	5	<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>	<u>(238,009)</u>
<b>Total Expenditure</b>		<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>	<u>(238,009)</u>
<b>NET INCOME</b>	6	539,939	-	539,939	432,861
Impairment of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>(950,962)</u>
		539,939	-	539,939	(518,101)
<b>RECONCILIATION OF FUNDS:</b>					
<b>Total funds brought forward</b>		<u>2,222,768</u>	<u>-</u>	<u>2,222,768</u>	<u>2,740,869</u>
<b>Total funds carried forward</b>	14	<u>£2,762,707</u>	<u>£ -</u>	<u>£2,762,707</u>	<u>£2,222,768</u>

The statement of financial activities includes gains and losses recognised in the year.

No separate summary Income and Expenditure Account has been produced as this statement incorporates all Income and Expenditure. Net income for the purposes of Companies Act 2006.

A full comparative Statement of Financial Activities is included at note 2(n).

All Income and expenditure derive from continuing activities.

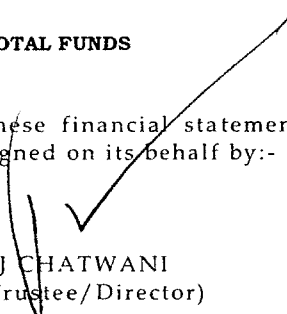
The notes on pages 14 to 21 form part of these financial statements.

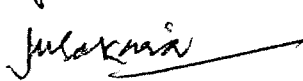
**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	<u>NOTE</u>	<u>2021</u> <u>Total</u> <u>funds</u> £	<u>2020</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>			
Tangible assets	8	7,236,178	6,431,654
<b>CURRENT ASSETS</b>			
Debtors	10	46,899	93,612
Cash at bank and in hand		<u>965,288</u>	<u>1,476,058</u>
		1,012,187	1,569,670
<b>CREDITORS:</b> Amounts falling due within one year	11	<u>(727,017)</u>	<u>(1,177,751)</u>
<b>NET CURRENT ASSETS</b>		<u>285,170</u>	<u>391,919</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,521,348	6,823,573
<b>CREDITORS:</b> Amounts falling due after more than one year	12	<u>(4,758,641)</u>	<u>(4,600,805)</u>
<b>NET ASSETS</b>		<u>£2,762,707</u>	<u>£2,222,768</u>
<b>REPRESENTED BY</b>			
Unrestricted funds	14	2,762,707	2,222,768
Restricted funds	14	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>£2,762,707</u>	<u>£2,222,768</u>

These financial statements were approved by the Board of Trustees on 28 September 2022 and signed on its behalf by:-

  
S J CHATWANI  
(Trustee/Director)

  
H V SAKARIA  
(Trustee)

The notes on pages 14 to 21 form part of these financial statements.

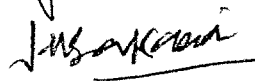
**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CHARITY STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	<u>NOTE</u>	<u>2021</u> <u>Total</u> <u>funds</u> £	<u>2020</u> <u>Total</u> <u>funds</u> £
<b>FIXED ASSETS</b>			
Tangible assets	8	7,236,178	6,431,654
Investments	9	100	100
<b>CURRENT ASSETS</b>			
Debtors	10	35,866	38,929
Cash at bank and in hand		<u>899,435</u>	<u>1,351,987</u>
		935,301	1,390,916
<b>CREDITORS:</b> Amounts falling due within one year	11	<u>(650,231)</u>	<u>(999,097)</u>
<b>NET CURRENT ASSETS</b>		<u>285,070</u>	<u>391,819</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,521,348	6,823,573
<b>CREDITORS:</b> Amounts falling due after more than one year	12	<u>(4,758,641)</u>	<u>(4,600,805)</u>
<b>NET ASSETS</b>		<u>£2,762,707</u>	<u>£2,222,768</u>
<b>REPRESENTED BY</b>			
Unrestricted funds	14	2,762,707	2,222,768
Restricted funds	14	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>£2,762,707</u>	<u>£2,222,768</u>

These financial statements were approved by the Board of Trustees on 28 September 2022 and signed on its behalf by:-

S J CHATWANI  
(Trustee/Director)

  
H V SAKARIA  
(Trustee)

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<u>2021</u>	<u>2020</u>
	£	£
Net movements in funds	539,939	432,861
Depreciation- plant & machinery	5,438	812
Movements in Debtors	46,713	(50,883)
Movements in Creditors	<u>(239,134)</u>	<u>(280,307)</u>
<b>Cash from operating activities</b>	<b>352,956</b>	<b>102,483</b>
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>(809,962)</u>	<u>(1,375,077)</u>
<b>Cash used in investment activities</b>	<b>(809,962)</b>	<b>(1,375,077)</b>
<u>Cash flow from financial activities</u>		
Additional loans	507,188	1,113,731
Capital repaid on loans	<u>(560,952)</u>	<u>(159,631)</u>
<b>Cash from financial activities</b>	<b>(53,764)</b>	<b>954,100</b>
<b>(Decrease)/Increase in cash and cash equivalent</b>	<b>(510,770)</b>	<b>(318,494)</b>
Cash equivalent at the start of the year	1,476,058	1,794,552
<b>Cash and cash equivalent at the end of the year</b>	<b><u>£965,288</u></b>	<b><u>£1,476,058</u></b>

**Analysis of movement in net debt**

	<u>At 01.01.2021</u>	<u>Cash flow</u>	<u>Other non-cash changes</u>	<u>At 31.12.2021</u>
	£	£	£	£
<b>Cash &amp; cash equivalents</b>				
Cash in hand at bank	<u>1,476,058</u>	<u>(510,770)</u>	-	<u>965,288</u>
	<u>£1,476,058</u>	<u>£(510,770)</u>	<u>£ -</u>	<u>£ 965,288</u>
<b>Borrowings</b>				
Debt due within one year	(393,961)	-	211,600	(182,361)
Debt due after one year	<u>(4,600,805)</u>	<u>53,764</u>	<u>(211,600)</u>	<u>(4,758,641)</u>
	<u>£(4,994,766)</u>	<u>£ 53,764</u>	<u>£ -</u>	<u>£(4,941,002)</u>
<b>Total</b>	<b><u>£(3,518,708)</u></b>	<b><u>£(457,006)</u></b>	<b><u>£ -</u></b>	<b><u>£(3,975,714)</u></b>

The notes on pages 14 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

1. **Charity Information**

Anoopam mission is incorporated in England and Wales as a private company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company registration number: 01340080 and charity number: 274942. The registered office address is at Brahmajyoti, The Lea, Western Avenue Denham, Buckinghamshire UB9 4NA.

2. **Principal Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Group's financial statements:

(a) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Assets and liabilities are initially recognised at Valuation or historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis. The accounts are prepared in pounds sterling, rounded to the nearest pound basis.

(b) **Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

(c) **Going concern**

As at 31 December 2021, the group has made net income over expenditures before impairment of assets of £ 539,939 (2020: £432,861). The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In reaching this conclusion, the trustees have considered the impact of Covid-19 on the Charity and have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts

(d) **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where tax has been deducted at source, income is grossed up where a claim for the tax repayment has been made. The tax recoverable is shown as a debtor at year end. Gift Aid payments by HMRC are treated as unrestricted funds regardless of the purposes of the associated donation. Charity does not recognise any income from the monetary value of voluntary services received during the year.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Principal Accounting Policies (Continued)

(e) **Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These funds are available for use towards meeting the objectives of the charity.

(f) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of direct charitable activities undertaken to further the purposes of the charity and their associated support costs and allocated governance costs. Other expenditures represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(g) **Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are entirely allocated to charitable activities. This is because this is the core activity of the charity, and other charitable activities and the costs of generating funds do not absorb significant overhead costs.

(h) **Consolidation**

The statement of financial position includes all assets and liabilities of subsidiary companies, including those acquired during the period. The group income and expenditure, includes only that proportion of the results arising since the effective date of control.

The Parent company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own income statement in the financial statements. The Parent Company's profit for the year was £539,939 (2020 Profit: £432,861).

Intra group sales and profits are eliminated on consolidation.

(i) **Tangible fixed assets**

Depreciation was provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc. – 15% per annum at reducing balance basis

No depreciation is provided on freehold Land.

The asset's residual values and useful lives are reviewed and adjusted; if applicable, at the end of each reporting period.

(j) **Inventories and work in progress**

Inventories and work in progress have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of completion.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Principal Accounting Policies (Continued)

(k) **Taxation**

The Company is a registered charity and is exempt from corporation tax on income and gains falling within section 404 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

(l) **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net movement in funds.

(m) **Critical accounting judgements and estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(n) **Detailed comparatives for the statement of financial activities:**

	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	2020 <u>Total</u> £
<b>INCOME FROM:</b>			
Donations and legacies	670,870	-	670,870
Investments	-	-	-
<b>Total income</b>	<u>670,870</u>	<u>-</u>	<u>670,870</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Congregational activities	<u>(238,009)</u>	<u>-</u>	<u>(238,009)</u>
<b>Total Expenditure</b>	<u>(238,009)</u>	<u>-</u>	<u>(238,009)</u>
<b>NET INCOME</b>	432,861	-	432,861
Impairment of fixed assets	<u>(950,962)</u>	<u>-</u>	<u>(950,962)</u>
<b>Net movement in funds</b>	(518,101)	-	(518,101)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward	<u>2,740,869</u>	<u>-</u>	<u>2,740,869</u>
Total funds carried forward	<u>£2,222,768</u>	<u>£ -</u>	<u>£2,222,768</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

3. Donations and legacies

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2021 <u>Total</u> £	2020 <u>Total</u> £
<u>General donations</u>				
Donations	762,142	-	762,142	611,855
Gift aid received	<u>89,356</u>	<u>-</u>	<u>89,356</u>	<u>59,015</u>
	<u>£851,498</u>	<u>£ -</u>	<u>£851,498</u>	<u>£670,870</u>

4. Investment Income

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2021 <u>Total</u> £	2020 <u>Total</u> £
Interest on deposits	<u>768</u>	<u>-</u>	<u>768</u>	<u>-</u>
	<u>£768</u>	<u>£ -</u>	<u>£768</u>	<u>£ -</u>

5. Expenditure on congregational activities

	<u>Direct</u> <u>Costs</u> £	<u>Support</u> <u>Costs</u> £	<u>Governance</u> <u>Cost</u> £	<u>Total</u> <u>2021</u> £
<b>Analysis of total expenditure</b>				
<b>Charitable activities</b>				
<b>unrestricted funds</b>				
General rates	-	6,954	-	6,954
Light & heating cost	51,883	-	-	51,883
Insurance paid	30,494	-	-	30,494
Repairs, renewals & maintenance	25,537	-	-	25,537
Telephone charge	-	2,757	-	2,757
Postage, printing & stationary	-	784	-	784
Legal & professional fees	-	-	13,440	13,440
Subscriptions - newspapers etc	640	-	-	640
Travelling costs	-	5,345	-	5,345
Donations	68,064	-	-	68,064
Interest payable	-	70,028	-	70,028
Bank charges	-	16,090	-	16,090
Plant & machinery depreciation	-	5,438	-	5,438
Functions & religious events	<u>14,873</u>	<u>-</u>	<u>-</u>	<u>14,873</u>
	<u>£191,491</u>	<u>£107,396</u>	<u>£13,440</u>	<u>£312,327</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

5. Expenditure on congregational activities (continued)

	<u>Direct</u> <u>Costs</u>	<u>Support</u> <u>Costs</u>	<u>Governance</u> <u>Cost</u>	<u>Total</u> <u>2020</u>
	£	£	£	£
<b>Analysis of total expenditure</b>				
<b>Charitable activities</b>				
<b>unrestricted funds</b>				
General rates	-	6,995	-	6,995
Light & heating cost	47,065	-	-	47,065
Insurance paid	26,950	-	-	26,950
Repairs, renewals & maintenance	16,559	-	-	16,559
Telephone charge	-	2,775	-	2,775
Postage, printing & stationary	-	2,574	-	2,574
Legal & professional fees	-	-	6,500	6,500
Subscriptions - newspapers etc	242	-	-	242
Travelling costs	-	3,087	-	3,087
Donations	18,142	-	-	18,142
Interest payable	-	77,640	-	77,640
Bank charges	-	1,207	-	1,207
Plant & machinery depreciation	-	812	-	812
Functions & religious events	<u>27,461</u>	<u>-</u>	<u>-</u>	<u>27,461</u>
	<u>£136,419</u>	<u>£95,090</u>	<u>£6,500</u>	<u>£238,009</u>

6. Net income / (expenditure) for the year

This is stated after charging

	<u>2021</u>	<u>2020</u>
	£	£
Auditor's remuneration:	<u>2,000</u>	<u>£2,000</u>

7. Staff Number

The charity has no employees. (2020: Nil)

The charity is operated by the trustees and volunteers as and when required; who receives no remuneration.

The charity trustees were not paid or received no benefits from the charity in the year (2020:£nil). No charity trustee received payment for professional or other services supplied to the charity (2020:£nil). No expenses were incurred by or on behalf of trustee in the year (2020:£nil).

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
(Continued)

8. **Tangible Fixed Assets**

**Group and Charity**

	<u>Land and Buildings</u>	<u>Plant and Machinery etc.</u>	<u>Total</u>
	£	£	£
<b>At Cost or valuation</b>			
At 01.01.21	6,400,000	132,998	6,532,998
Additions in the year	<u>805,362</u>	<u>4,600</u>	<u>809,962</u>
At 31.12.21	<u>£7,205,362</u>	<u>£137,598</u>	<u>£7,342,960</u>
<b>Depreciation</b>			
At 01.01.21	-	101,344	101,344
Charge for the year	<u>-</u>	<u>5,438</u>	<u>5,438</u>
At 31.12.21	<u>£ -</u>	<u>£106,782</u>	<u>£ 106,782</u>
<b>Net book value</b>			
At 31.12.21	<u>£7,205,362</u>	<u>£30,816</u>	<u>£7,236,178</u>
At 31.12.20	<u>£6,400,000</u>	<u>£31,654</u>	<u>£6,431,654</u>

Cost at 31 December 2021 is represented by:

	<u>Land and Buildings</u>	<u>Plant and Machinery etc.</u>	<u>Total</u>
	£	£	£
Buildings at cost	7,681,098	137,598	7,818,696
Land at cost	475,226	-	475,226
Impairment of fixed assets	<u>(950,962)</u>	<u>-</u>	<u>(950,962)</u>
	<u>£7,205,362</u>	<u>£137,598</u>	<u>£7,342,960</u>

The freehold property, improvements and contents of the Anoopam Mission were professionally valued at £6,400,000 as at 04 May 2021 by Savills on the basis of a temple with residential accommodation and surrounding garden and buildings in accordance with the RICS valuation - Global Standards (effective from 31 January 2020) together with the UK National Supplement (effective 14 January 2019), ("The Red Book").

9. **Investment**

**Charity**

Shares in subsidiary undertakings:  
Cost at 31.12.21

The charity acquired on 12 December 2013 100% ordinary share capital of Sayogi Limited, the subsidiary undertakings have been consolidated. The subsidiary is operating and registered in the United Kingdom. Sayogi Limited made a profit of £Nil during the year and it aggregates capital and reserves at 31 December 2021 amounted to £100.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(Continued)

10. Debtors: Amounts falling due within one year

	<u>2021</u>		<u>2020</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Prepayments	35,866	35,866	25,009	25,009
Other debtors	11,033	-	68,603	-
Amount due from fellow subsidiaries	-	-	-	13,920
	<u>£46,899</u>	<u>£35,866</u>	<u>£93,612</u>	<u>£38,929</u>

11. Creditors: Amounts falling due within one year

	<u>2021</u>		<u>2020</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	140,381	-	128,654	-
Accruals & deferred income	404,275	404,275	655,136	655,136
Bank loans	82,360	82,360	337,461	287,461
Other loans (note-13)	100,001	100,001	56,500	56,500
Amount due to fellow Subsidiaries	-	63,595	-	-
	<u>£727,017</u>	<u>£650,231</u>	<u>£1,177,751</u>	<u>£999,097</u>

The bank loan includes bounce back loan of £ Nil (2020: £50,000) this was repaid in August 2021.

The bank loan includes Coronavirus Business Interruption Loan Scheme-CBILS, loan of £Nil (2020: £200,000). This loan was repaid in July 2021.

12. Creditors: Amounts falling due after more than one year

	<u>2021</u>		<u>2020</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Bank loans - due within 1-2 years	247,080	247,080	103,827	103,827
Other loans -due within 1-2 years(note-13)	757,500	757,500	768,252	768,252
Bank loans - due within 2-5 years	741,240	741,240	557,015	557,015
Other loans -due within 2-5 years (note-13)	1,138,251	1,138,251	1,201,250	1,201,250
Bank loans - due more than 5 years	<u>1,874,570</u>	<u>1,874,570</u>	<u>1,970,461</u>	<u>1,970,461</u>
	<u>£4,758,641</u>	<u>£4,758,641</u>	<u>£4,600,805</u>	<u>£4,600,805</u>

The bank loan is repayable in 2026 at base rate plus 2.25% rate per annum. The bank loan is secured by means of legal charge over the property.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
(Continued)

13. Other Loans:

	<u>2021</u>	<u>2020</u>
	£	£
Analysis of the maturity of loan		
Amounts falling due within one year on demand:		
Other loans	<u>£100,001</u>	<u>£56,500</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>£757,500</u>	<u>£768,252</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>£1,138,251</u>	<u>£1,201,250</u>

These are loans from devotees to Anoopam Mission and they are unsecured and interest free.

14. Movement in funds

	<u>01.01.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>31.12.2021</u>
	£	£	£	£
<b><u>Restricted funds</u></b>				
Donations	-	-	-	-
<b><u>Unrestricted funds</u></b>				
General fund	<u>2,222,768</u>	<u>852,266</u>	<u>(312,327)</u>	<u>2,762,707</u>
	<u>£2,222,768</u>	<u>£852,266</u>	<u>£(312,327)</u>	<u>£2,762,707</u>

15. Analysis of net assets between funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
(i) Group	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,236,178	-	7,236,178	6,431,654
Current assets	1,012,187	-	1,012,187	1,569,670
Current liabilities	(727,017)	-	(727,017)	(1,177,751)
Non-current liabilities	<u>(4,758,641)</u>	-	<u>(4,758,641)</u>	<u>(4,600,805)</u>
	<u>£2,762,707</u>	<u>£ -</u>	<u>£2,762,707</u>	<u>£2,222,768</u>
(ii) Charity	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Tangible fixed assets	7,236,178	-	7,236,178	6,431,654
Investments	100	-	100	100
Current assets	935,301	-	935,301	1,390,916
Current liabilities	(650,231)	-	(650,231)	(999,097)
Non-current liabilities	<u>(4,758,641)</u>	-	<u>(4,758,641)</u>	<u>(4,600,805)</u>
	<u>£2,762,707</u>	<u>£ -</u>	<u>£2,762,707</u>	<u>£2,222,768</u>

16. Related parties

There were no related party transactions with individuals or trustees during the year (2020: Nil). Creditors (2020: debtors) included in the charity balance sheet are the following group company balances.

	<u>2021</u>	<u>2020</u>
	£	£
Sayogi Limited	<u>£63,595</u>	<u>£13,920</u>

**ANOOPAM MISSION LIMITED**

England & Wales - Charity number 274942

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# Accounts

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**ANOOPAM MISSION  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**CHARITY NUMBER: 274942**

**COMPANY NUMBER: 01340080**

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE**  
**AND REGISTERED AS A CHARITY**

Charity Number: 274942

Company Number: 01340080 (England and Wales)

Registered Office: Brahmajyoti  
The Lea on Western Avenue  
Denham  
Buckinghamshire  
UB9 4NA

Trustees: Trustees, who are also directors under company  
law, who served during the year and up to the  
date of this report were as follows:

V D Nakarja  
A Popat  
K Nakarja  
J Sakaria  
S J Chatwani

Secretary/Trustee: H V Sakaria

Auditors: CapShire Audit Ltd  
Chartered Accountants and Statutory Auditors  
86-90 Paul street  
London EC2 A 4NE

Bankers: Barclays Bank UK plc  
Building 315, Heathrow Airport  
Hounslow, Middlesex  
TW6 2JJ

**ANOOPAM MISSION**

**A COMPANY LIMITED BY GUARANTEE  
AND REGISTERED AS A CHARITY**

**C O N T E N T S**

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Consolidated Statement of Financial activities (Includes an income and expenditure account)	11
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Company statement of financial position	13
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**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 1340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 December 2020 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (second edition, effective 1 January 2019) and the Companies Act 2006.

#### **Our Goal**

The Anoopam Mission undertakes its spiritual philosophy through a fusion of 'bhakti yoga' (the yoga of devotion) and 'karma yoga' (the yoga of action).

Bhakti yoga is devotion to the Supreme Reality and includes prayer, chanting and meditation. But in reality, it also goes much beyond this to incorporate a state of mind in which every word, thought and action is dedicated to the Lord.

Karma yoga involves performing selfless service - expecting nothing by way of compensation, gratitude or praise - and humbly offering the results of the work to the Lord.

In summary, all of the Anoopam Mission's actions and all the fruits of the actions are dedicated as humble offerings to the Lord and to inspire many to follow the path of righteous living.

#### **Objectives and aims**

Anoopam Mission believes in serving God by serving humanity. Through the vision of its respected spiritual leader, Guruvarya Param Pujya Sahebji, Anoopam Mission has committed itself to working in the areas of Health, Education, Relief, Rehabilitation, Social welfare, Spiritual and Cultural activities. The aim is to help those who need it the most, without any discrimination of caste, creed, colour, gender or religion.

#### **Structure Governance and Management**

Anoopam Mission is a registered religious charity no. 274942. Anoopam Mission is a socio-religious Hindu charitable organisation established as a company limited by guarantee and incorporated in England on 22 November 1971 under company registration number 1340080. The governing document for the charity is its Memorandum and Articles of Association dated 23 November 2011 as amended by special resolution registered at Companies House on 23 November 2011.

The Trustees meet regularly to manage the affairs of the charity. One of the trustee Mr Himat Sakaria is a full time administrator for the day-to-day running of the charity and he is in regular contact with the other trustees.

The following trustees served during the year and were also directors of the company where indicated.

V D Nakarja (Director/Trustee)  
A Popat (Director/Trustee)  
K Nakarja (Director/Trustee)  
J Sakaria (Director/Trustee)  
S J Chatwani (Director/Trustee)  
H Sakaria (Trustee)

Trustees are appointed and removed by the Board of Trustees.

All trustees give their time voluntarily and receive no benefits from the charity.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(Continued)

**Financial review**

The net incoming resources for the year amounted to £432,861 (2019: £479,106) and further details of this are contained in the consolidated statement of financial activities.

The Charity's income is generated from donations.

**Business review**

Key financial and other performance indicators during the year for the group were as follows:

	<u>Group</u> <u>2020</u> £	<u>Group</u> <u>2019</u> £
Total Income	670,870	834,579
Net income over expenditures before impairment	432,861	479,106
Unrestricted fund	2,222,768	2,740,869
Restricted fund	Nil	Nil

**Unrestricted Funds**

The charity's activities are financed by funds received through donations which are used for the general operation of the charity such as children and youth activities, food for devotees and the running of its mandir. These funds are separated from restricted funds received for a particular project.

**Restricted Funds**

These are funds raised for a specific project and in the event the project is not completed than the funds will be returned to the respective donors, unless permission has been received from them to utilise the funds for another purpose.

**Fixed assets**

Changes in tangible assets are shown in note 7 on page 19 to the financial statements.

**Achievement, Activities & Future developments**

The charity, trustees and volunteers have worked hard to increase the level of donations and to raise funding through loans to make steps towards the building of a new accommodation block.

**The key charitable activities undertaken in the year includes:**

- Congregational activities
- Community and Youth activities

Congregational activities includes the regular religious activities undertaken during the year, as well as the celebration of annual Hindu festivals.

**Religious/Spiritual events during the year included as following**

**1st January** - New Year - Annual Twelve hour chanting and prayers held following the morning Aarti. Devotees visited the Mandir throughout the day.

**12th January** - Poshhi Poonam - Celebration of Gunatitanand Swami's Dikshadin took place which was attended by over 200 devotees and was followed by Mahaprasad.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(Continued)

Religious/Spiritual events during the year included as following (continued)

19th January - Makarsakranti and Uttrayan - Celebrations were held at the Mandir with devotees attending.

26th January - Vasant Panchmi - This was celebrated in conjunction with Brahmaswaroop Shashtriji Maharaj's Pragatyadin (birthday) and the advent of the Shikshapatri at the Mandir with over 300 devotees attending. These celebrations consisted of a Sabha and Mahaprasad.

23rd January - Yogi Nirmandin Bhajan Sandhya - Evening Bhajans attended by devotees.

23rd February - Bhajan Sandhya

8th March - Holi and Dhuleti Celebrations - This was a celebration of Brahmaswaroop Bhagatji Maharaj's Jayanti and G.P.P. Sahebji Birthday Celebrations on his divine presence - The occasion was attended by 400 devotees and consisted of Bhajans, Prayers and Mahaprasad.

23rd March - Bhajan Sandhya

All events here onwards were held online due to Covid-19

Due to the pandemic, there was a major shift in the way that discourses, seminars and celebrations were held. A video conferencing online platform was used and the following changes came into effect:

a) Daily morning and evening arti prayers online

b) Daily online evening congregation from Monday to Friday in place of the once a week gathering.

c) Saturday morning International Children's Baal-Sabha, a one hour platform for children to engage and participate in activities, stories and prayer. Parents in the congregation connect their children to this secure platform.

Also a bi-weekly platform is held for children in the UK on Tuesdays and Thursdays, to meet online, and share stories and prayer.

d) Saturday evening online youth congregation was begun, run by the youth, with young speakers from UK, USA and India speaking every week, and joining in prayer.

The wonderful outcome has been the gathering of devotees from our centres across the world, and the opportunity to engage on an international level.

The following events were special events held ONLINE, in addition to the above:

2nd April - Hari Jayanti - Celebration and discourse of Lord Swaminarayan's birth anniversary.

8th April - Online Hanuman Jayanti Celebrations

23rd April - Online Bhajan Sandhya

19th May - Yogi Jayanti Celebrations (Online Event)

23rd May - Bhajan Sandhya (Online Event)

23rd June - Bhajan Sandhya (Online Event)

5th July - Guru Purnima & Hindola Prarambh (Online Event)

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(Continued)

Religious/Spiritual events during the year included as following (continued)

20th July - P.P. Ashwinbhai's Pragatyadin Celebrations - The morning occasion consisted of speeches and bhajans - Event was held online

23rd July - Bhajan Sandhya (Online Event)

2nd August - Raksha Bandhan (Online Event)

12th August - Janmasthmi Celebrations (Online Event)

16th August - Mandir Thakorji Patotsav - International online event

17th August - P. Himat Swami Pragatyadin Celebrations - (Online Event)

23rd August - Bhajan Sandhya (Online Event)

27th August - P.P. Shantibhai's Pragatyadin Celebrations (Online Event)

29th August - Jal Jilni (Online Event)

13th September - Shraadh Mahapuja (Online Event)

23rd September - Bhajan Sandhya (Online Event)

23rd October - Bhajan Sandhya (Online Event)

31st October - Sharad Purnima Celebrations (Online Event)

14th November - Online Diwali Laxmi Pujan & Sharda Pujan Ceremonies

15th November - Hindu New Year Anukut Utsav (Online Event)

23rd November - Bhajan Sandhya (Online Event)

23rd December - Bhajan Sandhya (Online Event)

**Cultural & Community events**

**May-June-July 2020** - Anoopam Mission provided Covid-19 support in the Buckinghamshire region. Every month, over 1000 food packets were prepared by Anoopam Mission volunteers and distributed to key-workers at 4 NHS hospitals, 11 elderly care homes and Nursing Homes.

**May-July 2020** - Over 100 kg of supplies were donated to a local Foodbank that was distributing within the local community.

**May-July 2020** - A team of 40 volunteers were involved in contacting local organisations to understand needs, collection of food donations and purchases, preparation of food packs, delivery of food packs.

**April - December 2020** - Anoopam Mission has been in constant touch especially with its elderly congregation members, to provide a support network and assistance where required.

**25<sup>th</sup> April 2020** - Children's Activity Series - Online Cooking Class.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(Continued)

**Cultural & Community events (continued)**

**15 August 2020 - India's Independence Day Celebrations:** This year the celebrations were held online, both the Indian and British flags were raised at Anoopam Mission.

**5th September 2020 - Monte Memorial Tournament:** This annual football tournament in memory of our monk, 'Monte' was not possible this year, and was instead celebrated online, with a quiz and games.

**October 2020 - Toiletries** were packed, and over 250 toiletries packages were distributed to key-workers in care homes and local hospitals.

**October 2020 - Anoopam Mission** joined with Buckinghamshire Council to aid their family support services by providing meals and food parcels for families in need within the community. Anoopam Mission provided food parcels/ meals, from October onwards when informed by the Council.

**20 December 2020 - Children's Christmas Party -** This year's party was organised by the youth of Anoopam Mission. The online celebration was attended by over 60 children as well as adults, with a fancy dress competition, games and quizzes.

**December 2020 - Food Bag** donations were made for vulnerable women at Wayside Community Reigate, as special treats for the Christmas period.

**Regular events**

Weekly Sabhas every Sunday  
Children's Baal Sabha every Sunday  
Samuh dhun the last Sunday of every month  
Bhajan Sandhya on the 23rd of each month  
Monthly Sabha for the Youth  
Fortnightly Ekadashi Sabha for Ladies

**Principal risks and uncertainties**

The charity possesses the required management expertise to monitor and manage risk. The principal risks and uncertainties facing the group are financial risks.

Credit risk is a risk that one party will cause financial loss to another party by failing to discharge an obligation. It is the group policy to minimise such losses by ensuring deferred terms are only granted to those customers who demonstrate an appropriate payment history and satisfy credit worthiness procedures.

**Reserves Policy**

The Trustees review on an annual basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future.

The Trustees' consideration takes into account the major risks to the organisation - see Risk Management above. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(Continued)

**Public Benefit Statement**

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

**Use of Volunteers**

Anoopam Mission enlists the services of more than 100 volunteers nationwide in delivering the aims and objectives of the Charity.

The volunteers are organised through a framework involving national, regional and Area co-ordinators.

- Providing services in various departments including administration, congregation organisation, security, Kitchen, book keeping, youth activities, children activities, etc.
- Organising regular Sabhas.

An estimate of the financial worth of the volunteers to charity has been established by assessing the number of hours worked and converting this into a monetary value, the resultant estimate is £305,000 (2019: 280,000), excluding national insurance, pension, recruitment or other that would normally be payable for employee.

**Impact of covid-19 and safety measures**

Anoopam Mission plays an important role in providing spiritual guidance for many devotees, and in bringing wider communities together. However, Since March 2020 following the government guidelines and safety measures to control the potential for increased spread of coronavirus (COVID-19).

The mission was closed to the public and re-opened in July 2020, with restricted opening hours and a maximum of 6 people in the temple at any one time. From March 2020 we have set up video conferencing facilities to provide discourse, as well as emotional support during these difficult times. As a result, visits to the temple have been reduced, with our work taking place online. The temple's restricted visiting times are 9.30am - 11.30am and from 4.00pm - 5.30pm daily.

Wearing of a face-mask and hand sanitising is compulsory and these are provided at the entrance of the temple.

Visitors are required to enter their contact details, phone number alongside the date and time of their visit. Anoopam Mission is also part of the NHS COVID-19 test and trace scheme so that visitors may scan the QR code to check in. Visits are restricted to a maximum of 15 minutes, and the toilet services are closed for added health and safety reasons. Entry into any other building on the campus, other than the temple is prohibited.

In response to COVID-19 and lockdown, we rapidly changed our existing services and developed new ones, to reduce the spread and offering a combination of virtual and physically based services particularly to the vulnerable and to key workers.

We are:-

- Offering food to the vulnerable and homeless during the pandemic and delivering parcels of food and supplies to hardworking NHS and care worker staff.
- Ensuring that social distancing has been maintained at all times for the safety of our members, volunteers and devotees.
- Social, learning, development and emotional support to children and young people

This was in a context where we, like everyone around us, were learning how to operate in very different circumstances, with devotees and volunteers experiencing the challenge of the pandemic and caring for their relatives and friends.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
(Continued)

**Statement of Trustees' responsibilities**

The trustees (who are also the directors of the Anoopam Mission for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

Brahmajyoti,  
The Lea on western avenue  
Denham, Buckinghamshire  
UB9 4NA

16 August 2021

Approved by the Board of Trustees and  
Signed on its behalf by

  
S J CHATWANI (TRUSTEE)

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2020 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2020;
- Charities statement of financial position as at 31 December 2020;
- Consolidated Cashflow statement; and
- Notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard (FRS 102) – (Charities SORP (FRS 102) “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102 ) and the Companies Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the charitable company’s affairs as at 31 December 2020 and of the Group’s net movement in funds, including the income and expenditure, 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 Companies Act 2006.

**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.

**Responsibilities of trustees for the financial statements**

As explained more fully in the trustees’ responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company’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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

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 auditor’s report.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

(Continued)

**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 charitable company'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' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

**In our opinion, based on the work undertaken in the course of the audit:**

- the information given in the Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Group and the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Group and the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE TRUSTEES OF ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

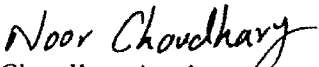
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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

86-90 Paul Street  
London EC2 A 4NE

16 August 2021

  
Noor Choudhary (senior statutory auditor)  
for and on behalf of CapShire Audit Ltd  
Accountants and Statutory Auditors

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including income and expenditure account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>Notes</u>	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	2020 <u>Total</u> £	2019 <u>Total</u> £
<b>Income From:</b>					
General donations	3	<u>670,870</u>	-	<u>670,870</u>	<u>834,579</u>
<b>Total income</b>		<u>670,870</u>	-	<u>670,870</u>	<u>834,579</u>
<b>Expenditure On:</b>					
Charitable activities: Congregational activities	4	<u>(238,009)</u>	-	<u>(238,009)</u>	<u>(355,473)</u>
<b>Total Expenditure</b>		<u>(238,009)</u>	-	<u>(238,009)</u>	<u>(355,473)</u>
Net Income	5	432,861	-	432,861	479,106
Impairment of fixed assets		<u>(950,962)</u> <u>(518,101)</u>	-	<u>(950,962)</u> <u>(518,101)</u>	<u>-</u> <u>479,106</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>2,740,869</u>	-	<u>2,740,869</u>	<u>2,261,763</u>
Total funds carried forward	13	<u>£2,222,768</u>	£ -	<u>£2,222,768</u>	<u>£2,740,869</u>

The statement of financial activities includes gains and losses recognised in the year.

No separate summary Income and Expenditure Account has been produced as this statement incorporates all Income and Expenditure. Net income for the purposes of Companies Act 2006.

A full comparative Statement of Financial Activities is included at note 2(n).

All Income and expenditure derive from continuing activities.

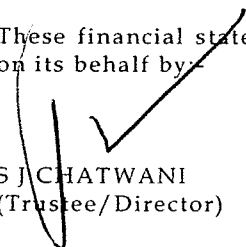
The notes on pages 15 to 21 form part of these financial statements.


**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2020**

		<u>2020</u>		<u>2019</u>	
	<u>NOTE</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		6,431,654		6,008,351
<b>CURRENT ASSETS</b>					
Debtors	9	93,612		42,729	
Cash at bank and in hand		<u>1,476,058</u>		<u>1,794,552</u>	
			1,569,670		1,837,281
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(1,177,751)</u>		<u>(1,702,624)</u>	
<b>NET CURRENT ASSETS</b>			<u>391,919</u>		<u>134,657</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,823,573		6,143,008
<b>CREDITORS: Amounts falling due after more than one year</b>	11		<u>(4,600,805)</u>		<u>(3,402,139)</u>
<b>NET ASSETS</b>			<u>£2,222,768</u>		<u>£2,740,869</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	13		2,222,768		2,740,869
Restricted funds	13		<u>-</u>		<u>-</u>
<b>TOTAL FUNDS</b>			<u>£2,222,768</u>		<u>£2,740,869</u>

These financial statements were approved by the Board of Trustees on 16 August 2021 and signed on its behalf by:-

  
S J CHATWANI  
(Trustee/Director)

H V SAKARIA  
(Trustee) 

The notes on pages 15 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**Company No. 01340080 (England and Wales)**

**CHARITY STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2020**

		<u>2020</u>		<u>2019</u>	
	<u>NOTE</u>	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		6,431,654		6,008,351
Investments	8		100		100
<b>CURRENT ASSETS</b>					
Debtors	9	38,929		37,318	
Cash at bank and in hand		<u>1,351,987</u>		<u>1,707,745</u>	
			1,390,916		1,745,063
<b>CREDITORS:</b> Amounts falling due within one year	10	<u>(999,097)</u>		<u>(1,610,506)</u>	
<b>NET CURRENT ASSETS</b>			<u>391,819</u>		<u>134,557</u>
<b>TOTAL ASSETS LESS CURRENCY LIABILITIES</b>			6,823,573		6,143,008
<b>CREDITORS:</b> Amounts falling due after more than one year	11		<u>(4,600,805)</u>		<u>(3,402,139)</u>
<b>NET ASSETS</b>			<u>£2,222,768</u>		<u>£2,740,869</u>
<b>REPRESENTED BY</b>					
Unrestricted funds	13		2,222,768		2,740,869
Restricted funds	13		<u>-</u>		<u>-</u>
<b>TOTAL FUNDS</b>			<u>£2,222,768</u>		<u>£2,740,869</u>

These financial statements were approved by the Board of Trustees on 16 August 2021 and signed on its behalf by:-

S J CHATWANI  
 (Trustee/Director)

H V SAKARIA  
 (Trustee)

The notes on pages 15 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	<u>2020</u>	<u>2019</u>
	£	£
Net movements in funds	432,861	479,106
Depreciation- plant & machinery	812	-
Movements in Inventory	-	340,903
Movements in Debtors	(50,883)	(1,345)
Movements in Creditors	<u>(280,307)</u>	<u>478,180</u>
<b>Cash from operating activities</b>	<b>102,483</b>	<b>1,296,844</b>
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>(1,375,077)</u>	<u>(764,499)</u>
<b>Cash used in investment activities</b>	<b>(1,375,077)</b>	<b>(764,499)</b>
<u>Cash flow from financial activities</u>		
Additional loans	1,113,731	-
Capital repaid on loans	<u>(159,631)</u>	<u>(123,605)</u>
<b>Cash from financial activities</b>	<b>954,100</b>	<b>(123,605)</b>
<b>(Decrease)/Increase in cash and cash equivalent</b>	<b>(318,494)</b>	<b>408,740</b>
Cash equivalent at the start of the year	<u>1,794,552</u>	<u>1,385,812</u>
<b>Cash and cash equivalent at the end of the year</b>	<b>£1,476,058</b>	<b>£1,794,552</b>

**Analysis of movement in net debt**

	<u>At 01.01.2020</u>	<u>Cash flow</u>	<u>Other non-</u> <u>cash changes</u>	<u>At 31.12.2020</u>
	£	£	£	£
<b>Cash &amp; cash equivalents</b>				
Cash in hand at bank	<u>1,794,552</u>	<u>(318,494)</u>	-	<u>1,476,058</u>
	<u>£1,794,552</u>	<u>£(318,494)</u>	£ -	<u>£1,476,058</u>
<b>Borrowings</b>				
Debt due within one year	(638,527)	-	244,566	(393,961)
Debt due after one year	<u>(3,402,139)</u>	<u>(954,100)</u>	<u>(244,566)</u>	<u>(4,600,805)</u>
	<u>£(4,040,666)</u>	<u>£(954,100)</u>	£ -	<u>£(4,994,766)</u>
<b>Total</b>	<b>£(2,246,114)</b>	<b>£(1,272,594)</b>	£ -	<b>£(3,518,708)</b>

The notes on pages 15 to 21 form part of these financial statements.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

1. **Charity Information**

Anoopam mission is incorporated in England and Wales as a private company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company registration number: 01340080 and charity number: 274942. The registered office address is at Brahmajyoti, The Lea, Western Avenue Denham, Buckinghamshire UB9 4NA.

2. **Principal Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Group's financial statements:

(a) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at Valuation or historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis. The accounts are prepared in pounds sterling, rounded to the nearest pound basis.

(b) **Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

(c) **Going concern**

As at 31 December 2020, the group has made net income over expenditures before impairment of assets of £432,861 (2019: £479,106). The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In reaching this conclusion, the trustees have considered the impact of Covid-19 on the Charity and have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts

(d) **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Where tax has been deducted at source, income is grossed up where a claim for the tax repayment has been made. The tax recoverable is shown as a debtor at year end. Gift Aid payments by HMRC are treated as unrestricted funds regardless of the purposes of the associated donation. Charity does not recognise any income from the monetary value of voluntary services received during the year.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

2. **Principal Accounting Policies (Continued)**

**(e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These funds are available for use towards meeting the objectives of the charity.

**(f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of direct charitable activities undertaken to further the purposes of the charity and their associated support costs and allocated governance costs. Other expenditures represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(g) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support and governance costs are entirely allocated to charitable activities. This is because this is the core activity of the charity, and other charitable activities and the costs of generating funds do not absorb significant overhead costs.

**(h) Consolidation**

The statement of financial position includes all assets and liabilities of subsidiary companies, including those acquired during the period. The group income and expenditure, includes only that proportion of the results arising since the effective date of control.

No profit and loss account is presented for Anoopam Mission, a company limited by guarantee as provided by Section 398 of the Companies Act 2006.

Intra group sales and profits are eliminated on consolidation.

**(i) Tangible fixed assets**

Depreciation was provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc. - 15% per annum at reducing balance basis

No depreciation is provided on freehold Land.

The asset's residual values and useful lives are reviewed and adjusted; if applicable, at the end of each reporting period.

**(j) Inventories and work in progress**

Inventories and work in progress have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of completion.

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Principal Accounting Policies (Continued)

(k) Taxation

The Company is a registered charity and is exempt from corporation tax on income and gains falling within section 404 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

(l) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the net movement in funds.

(m) Critical accounting judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(n) Detailed comparatives for the statement of financial activities:

	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	2019 <u>Total</u> £
<b>Income From:</b>			
Donations and gift aid	763,248	71,331	834,579
Investments	-	-	-
<b>Total income</b>	<u>763,248</u>	<u>71,331</u>	<u>834,579</u>
<b>Expenditure On:</b>			
Charitable activities:			
Congregational activities	(284,142)	(71,331)	(355,473)
<b>Total Expenditure</b>	<u>(284,142)</u>	<u>(71,331)</u>	<u>(355,473)</u>
<b>Net Income</b>	479,106	-	479,106
Transfers of funds	-	-	-
<b>Net movement in funds</b>	<u>479,106</u>	-	<u>479,106</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>2,261,763</u>	-	<u>2,261,763</u>
<b>Total funds carried forward</b>	<u>£2,740,869</u>	<u>£ -</u>	<u>£2,740,869</u>

**ANOOPAM MISSION**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(Continued)

3. Income from donations

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2020 <u>Total</u> £	2019 <u>Total</u> £
Donations and gift aid	670,870	-	670,870	834,579
	<u>£670,870</u>	<u>-</u>	<u>£670,870</u>	<u>£834,579</u>
<u>Box collection and general</u>				
Donations	611,855	-	611,855	689,218
Gift aid received	59,015	-	59,015	145,361
	<u>£670,870</u>	<u>-</u>	<u>£670,870</u>	<u>£834,579</u>

4. Expenditure on congregational activities

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2020 <u>Total</u> £	2019 <u>Total</u> £
Rates and water	6,995	-	6,995	9,137
Light and heat	47,065	-	47,065	43,414
General donations	18,142	-	18,142	79,086
Insurance	26,950	-	26,950	22,006
Printing postage and stationery	2,574	-	2,574	2,157
Telephone	2,775	-	2,775	2,670
Repairs, renewals, general hire	16,559	-	16,559	30,077
Interest payable	77,640	-	77,640	96,778
Governance cost	6,500	-	6,500	9,016
Bank charges	1,207	-	1,207	907
Subscriptions etc.	242	-	242	2,645
Depreciation- plant & machinery	812	-	812	
Sermon and religious activities	27,461	-	27,461	53,210
Travelling cost	3,087	-	3,087	4,370
	<u>£238,009</u>	<u>£ -</u>	<u>£238,009</u>	<u>£355,473</u>

**Support Costs**

The costs above include all support costs of the charity. Governance costs includes professional fees and payments to the auditors.

5. Net income / (expenditure) for the year

This is stated after charging / (crediting)

	<u>2020</u> £	<u>2019</u> £
Auditor's remuneration:	<u>2,000</u>	<u>£2,000</u>

6. Staff Number

The charity has no employees. (2019: Nil)

The charity is operated by the trustees and volunteers as and when required; who receives no remuneration.

The charity trustees were not paid or received no benefits from the charity in the year (2019:£nil). No charity trustee received payment for professional or other services supplied to the charity (2019:£nil). No expenses were incurred by or on behalf of trustee in the year (2019:£nil).

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7. Tangible Fixed Assets

Group and Charity

	<u>Land and Buildings</u>	<u>Plant and Machinery etc.</u>	<u>Total</u>
	£	£	£
<b>At Cost or valuation</b>			
At 01.01.20	6,008,351	100,532	6,108,883
Additions in the year	1,342,611	32,466	1,375,077
Impairment	(950,962)	-	(950,962)
At 31.12.20	<u>£6,400,000</u>	<u>£132,998</u>	<u>£6,532,998</u>
<b>Depreciation</b>			
At 01.01.20	-	100,532	100,532
Charge for the year	-	812	812
At 31.12.20	<u>£-</u>	<u>£101,344</u>	<u>£101,344</u>
<b>Net book value</b>			
At 31.12.20	<u>£6,400,000</u>	<u>£31,654</u>	<u>£6,431,654</u>
At 31.12.19	<u>£6,008,351</u>	<u>£-</u>	<u>£6,008,351</u>

Cost at 31 December 2020 is represented by:

	<u>Land and Buildings</u>	<u>Plant and Machinery etc.</u>	<u>Total</u>
Buildings at cost	6,875,736	-	6,875,736
Land at cost	475,226	132,998	608,224
Impairment of fixed assets	(950,962)	-	(950,962)
	<u>£6,400,000</u>	<u>£132,998</u>	<u>£6,532,998</u>

The freehold property, improvements and contents of the Anoopam Mission were professionally valued at £6,400,000 as at 04 May 2021 by Savills on the basis of a temple with residential accommodation and surrounding garden and buildings in accordance with the RICS valuation - Global Standards (effective from 31 January 2020) together with the UK National Supplement (effective 14 January 2019), ("The Red Book").

8. Investment

Charity

Shares in subsidiary undertakings:  
Cost at 31.12.20

The charity acquired on 12 December 2013 100% ordinary share capital of Sayogi Limited, the subsidiary undertakings have been consolidated. The subsidiary is operating and registered in the United Kingdom. Sayogi Limited made a profit of £Nil during the year and it aggregates capital and reserves at 31 December 2020 amounted to £100.

9. Debtors: Amounts falling due within one year

	<u>2020</u>		<u>2019</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Prepayments	25,009	25,009	37,318	37,318
Other debtors	68,603	-	5,411	-
Amount due from fellow subsidiaries	-	13,920	-	-
	<u>£93,612</u>	<u>£38,929</u>	<u>£42,729</u>	<u>£37,318</u>

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10. Creditors: Amounts falling due within one year

	<u>2020</u>		<u>2019</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	128,653	-	123,167	-
Accruals & deferred income	655,137	655,136	940,930	940,930
Other loans (note-12)	56,500	56,500	557,750	557,750
Bank loans (note-11)	337,461	287,461	80,777	80,777
Amount due to fellow Subsidiaries	-	-	-	31,049
	<u>£1,177,751</u>	<u>£999,097</u>	<u>£1,702,624</u>	<u>£1,610,506</u>

The bank loan includes a loan of £50,000 (bounce back loan) was repaid in August 2021.

The bank loan includes a loan of £200,000 (Coronavirus Business Interruption Loan Scheme-CBILS). This loan was repaid in July 2021.

11. Creditors: Amounts falling due after more than one year

	<u>2020</u>		<u>2019</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Bank loans - due within 1-2 years	103,827	103,827	2,720,618	2,720,618
Other loans -due within 1-2 years(note-12)	768,252	768,252	35,000	35,000
Bank loans - due within 2-5 years	557,015	557,015	-	-
Other loans -due within 2-5 years (note-12)	1,201,250	1,201,250	646,521	646,521
Bank loans - due more than 5 years	<u>1,970,461</u>	<u>1,970,461</u>	<u>-</u>	<u>-</u>
	<u>£4,600,805</u>	<u>£4,600,805</u>	<u>£3,402,139</u>	<u>£3,402,139</u>

The bank loan is repayable in 2026 at base rate plus 2.25% rate per annum. The bank loan is secured by means of legal charge over the property.

12. Other Loans:

<b>Analysis of the maturity of loan</b>	<u>2020</u>	<u>2019</u>
	£	£
Amounts falling due within one year on demand: Other loans	<u>£56,500</u>	<u>£557,750</u>
Amounts falling between one and two years: Other loans - 1-2 years	<u>£768,252</u>	<u>£35,000</u>
Amounts falling due between two and five years: Other loans - 2-5 years	<u>£1,201,250</u>	<u>£646,521</u>

These are loans from devotees to Anoopam Mission and they are unsecured and interest free.

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13. Movement in funds

	At <u>01.01.20</u> £	<u>Income</u> £	<u>Expenditure</u> £	At <u>31.12.20</u> £
<b><u>Restricted funds</u></b>	-	-	-	-
<b><u>Unrestricted funds</u></b>				
General funds	<u>2,740,869</u>	<u>670,870</u>	<u>(1,188,971)</u>	<u>2,222,768</u>
	<u>£2,740,869</u>	<u>£670,870</u>	<u>(1,188,971)</u>	<u>£2,222,768</u>

14. Analysis of net assets between funds

(i) Group

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2020 <u>Total</u> £	2019 <u>Total</u> £
Tangible fixed assets	6,431,654	-	6,431,654	6,008,351
Current assets	1,569,670	-	1,569,670	1,837,281
Current liabilities	(1,177,751)	-	(1,177,751)	(1,702,624)
Non-current liabilities	<u>(4,600,805)</u>	<u>-</u>	<u>(4,600,805)</u>	<u>(3,402,139)</u>
	<u>£2,222,768</u>	<u>£ -</u>	<u>£2,222,768</u>	<u>£2,740,869</u>

(ii) Charity

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	2020 <u>Total</u> £	2019 <u>Total</u> £
Tangible fixed assets	6,431,654	-	6,431,654	6,008,351
Investments	100	-	100	100
Current assets	1,390,916	-	1,390,916	1,745,063
Current liabilities	(999,097)	-	(999,097)	(1,610,506)
Non-current liabilities	<u>(4,600,805)</u>	<u>-</u>	<u>(4,600,805)</u>	<u>(3,402,139)</u>
	<u>£2,222,768</u>	<u>£ -</u>	<u>£2,222,768</u>	<u>£2,740,869</u>

15. Related parties

Debtors (2019: creditors) included in the holding company's balance sheet are the following group company balances.

	<u>2020</u>	<u>2019</u>
Sayogi Limited	<u>£13,920</u>	<u>£31,049</u>