

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

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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 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 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:

	Group <u>2021</u>	Group <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 – Poshhi 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
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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


SJ 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.

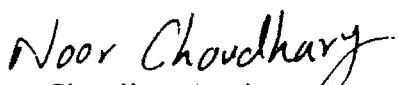
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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> £
INCOME FROM:					
Donations and legacies	3	851,498	-	851,498	670,870
Investment income	4	<u>768</u>	<u>-</u>	<u>768</u>	<u>-</u>
Total income		<u>852,266</u>	<u>-</u>	<u>852,266</u>	<u>670,870</u>
EXPENDITURE ON:					
Charitable activities:					
Congregational activities	5	<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>	<u>(238,009)</u>
Total Expenditure		<u>(312,327)</u>	<u>-</u>	<u>(312,327)</u>	<u>(238,009)</u>
NET INCOME	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)
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>2,222,768</u>	<u>-</u>	<u>2,222,768</u>	<u>2,740,869</u>
Total funds carried forward	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.

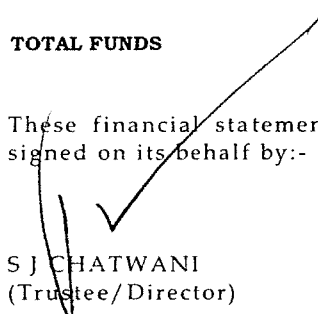
The notes on pages 14 to 21 form part of these financial statements.


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> £
FIXED ASSETS			
Tangible assets	8	7,236,178	6,431,654
CURRENT ASSETS			
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
CREDITORS: Amounts falling due within one year	11	<u>(727,017)</u>	<u>(1,177,751)</u>
NET CURRENT ASSETS		<u>285,170</u>	<u>391,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,521,348	6,823,573
CREDITORS: Amounts falling due after more than one year	12	<u>(4,758,641)</u>	<u>(4,600,805)</u>
NET ASSETS		<u>£2,762,707</u>	<u>£2,222,768</u>
REPRESENTED BY			
Unrestricted funds	14	2,762,707	2,222,768
Restricted funds	14	<u>-</u>	<u>-</u>
TOTAL FUNDS		<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>£</u>	<u>2020</u> <u>Total</u> <u>funds</u> <u>£</u>
FIXED ASSETS			
Tangible assets	8	7,236,178	6,431,654
Investments	9	100	100
CURRENT ASSETS			
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
CREDITORS: Amounts falling due within one year	11	<u>(650,231)</u>	<u>(999,097)</u>
NET CURRENT ASSETS		<u>285,070</u>	<u>391,819</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,521,348	6,823,573
CREDITORS: Amounts falling due after more than one year	12	<u>(4,758,641)</u>	<u>(4,600,805)</u>
NET ASSETS		<u>£2,762,707</u>	<u>£2,222,768</u>
REPRESENTED BY			
Unrestricted funds	14	2,762,707	2,222,768
Restricted funds	14	<u>-</u>	<u>-</u>
TOTAL FUNDS		<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>
Cash from operating activities	352,956	102,483
<u>Cash flow from investment activities</u>		
Purchase of tangible fixed assets	<u>(809,962)</u>	<u>(1,375,077)</u>
Cash used in investment activities	<u>(809,962)</u>	<u>(1,375,077)</u>
<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>
Cash from financial activities	<u>(53,764)</u>	<u>954,100</u>
(Decrease)/Increase in cash and cash equivalent	(510,770)	(318,494)
Cash equivalent at the start of the year	<u>1,476,058</u>	<u>1,794,552</u>
Cash and cash equivalent at the end of the year	<u>£965,288</u>	<u>£1,476,058</u>

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> £
Cash & cash equivalents				
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>
Borrowings				
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>
Total	<u>£(3,518,708)</u>	<u>£(457,006)</u>	<u>£ -</u>	<u>£(3,975,714)</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 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> £
INCOME FROM:			
Donations and legacies	670,870	-	670,870
Investments	-	-	-
Total income	<u>670,870</u>	<u>-</u>	<u>670,870</u>
EXPENDITURE ON:			
Charitable activities:			
Congregational activities	<u>(238,009)</u>	-	<u>(238,009)</u>
Total Expenditure	<u>(238,009)</u>	<u>-</u>	<u>(238,009)</u>
NET INCOME	432,861	-	432,861
Impairment of fixed assets	<u>(950,962)</u>	-	<u>(950,962)</u>
Net movement in funds	(518,101)	-	(518,101)
RECONCILIATION OF FUNDS:			
Total funds brought forward	<u>2,740,869</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>Restricted</u>	2021	2020
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<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>Restricted</u>	2021	2020
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<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>Support</u>	<u>Governance</u>	<u>Total</u>
	<u>Costs</u>	<u>Costs</u>	<u>Cost</u>	<u>2021</u>
	£	£	£	£
Analysis of total expenditure				
Charitable activities				
unrestricted funds				
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>
	£	£	£	£
Analysis of total expenditure				
Charitable activities				
unrestricted funds				
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>
At Cost or valuation	£	£	£
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>
Depreciation			
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>
Net book value			
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:

Analysis of the maturity of loan	<u>2021</u> £	<u>2020</u> £
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> £
<u>Restricted funds</u>				
Donations	-	-	-	-
<u>Unrestricted funds</u>				
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

(i) Group	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</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>-</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>Funds</u> £	 <u>Restricted</u> <u>Funds</u> £	 <u>2021</u> <u>Total</u> £	 <u>2020</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>-</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>