

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 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 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 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 £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
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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.

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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 Brahmaswaroop Shashtriji Maharaj's Pragatyadin (birthday) and the advent of the Shikshapatri. Monks and devotees spoke about the work and values of Brahmaswaroop Shashtriji Maharaj and the Shikshapatri.

23 & 24 March, Holi & Dhuleti Celebrations, Guru Hari Sahebada 85Th Birthday: This was a celebration of Brahmaswaroop 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 Brahmaswaroop Yogiji Maharaj was celebrated through discourses and bhajans and talks about His life and work, in the presence of senior saint Pujya Dilipdasji from India. Everyone enjoyed Prasad afterwards.

14 July, Pujya 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 Pujya 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 Pujya 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 the role that Pujya 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.

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

29 October, Anadi Mul 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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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 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 £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

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


S J CHATWANI (TRUSTEE)

29 September 2025

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

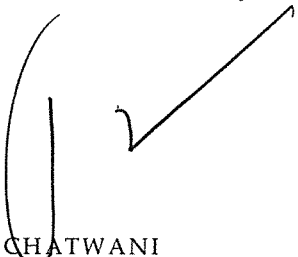
The notes on pages 14 to 21 form part of these financial statements.

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	NOTE	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	<u>7,232,339</u>	<u>-</u>	<u>7,232,339</u>	<u>7,237,036</u>
		7,232,339	-	7,232,339	7,237,036
CURRENT ASSETS					
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
CREDITORS: Amounts falling due within one year	12	<u>(170,035)</u>	<u>(33,318)</u>	<u>(203,353)</u>	<u>(482,296)</u>
NET CURRENT ASSETS		<u>99,145</u>	<u>3,562,708</u>	<u>3,661,853</u>	<u>2,903,590</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,331,484	3,562,708	10,894,192	10,140,626
CREDITORS: 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>
NET ASSETS		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
REPRESENTED BY					
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>
TOTAL FUNDS		<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 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> £
FIXED ASSETS					
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
CURRENT ASSETS					
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
CREDITORS: Amounts falling due within one year	12	<u>(170,035)</u>	<u>-</u>	<u>(170,035)</u>	<u>(424,733)</u>
NET CURRENT ASSETS		<u>99,045</u>	<u>3,562,708</u>	<u>3,661,753</u>	<u>2,903,490</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,331,484	3,562,708	10,894,192	10,140,626
CREDITORS: 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>
NET ASSETS		<u>£3,376,466</u>	<u>£3,562,708</u>	<u>£6,939,174</u>	<u>£6,077,540</u>
REPRESENTED BY					
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>
TOTAL FUNDS		<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
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-cash changes</u> £	<u>At 31.12.2024</u> £
Cash & cash equivalents				
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>
Borrowings				
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>
Total	<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> £
INCOME FROM:			
Donations and legacies	685,145	962,140	1,647,285
Investments	-	8,601	8,601
Total income	<u>685,145</u>	<u>970,741</u>	<u>1,655,886</u>
EXPENDITURE ON:			
Charitable activities:			
Congregational activities	(472,168)	(27,980)	(500,148)
Total Expenditure	<u>(472,168)</u>	<u>(27,980)</u>	<u>(500,148)</u>
NET INCOME	212,977	942,761	1,155,738
Transfers between funds	-	-	-
Net movement in funds	212,977	942,761	1,155,738
RECONCILIATION OF FUNDS:			
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> £
Analysis of total expenditure				
Charitable activities;				
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
	<u> </u>	<u> </u>

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 Buildings</u>	<u>Furniture, fixtures & equipment</u>	<u>Total</u>
	£	£	£
At Cost or valuation			
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>
Depreciation			
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>
Net book value			
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 & 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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<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:

<u>Analysis of the maturity of other loan</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</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>
	£	£	£	£	£
<u>Restricted funds</u>					
Donations	2,919,861	721,249	(37,516)	(40,886)	3,562,708
<u>Unrestricted funds</u>					
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>