REGISTERED CHARITY NUMBER: 1071867

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

SHREE JAIN SANGH EAST LONDON AND ESSEX

Prestons
Chartered Accountants
364-368 Cranbrook Road
Gants Hill
Ilford
Essex
IG2 6HY

SHREE JAIN SANGH EAST LONDON AND ESSEX

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SHREE JAIN SANGH EAST LONDON AND ESSEX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charity continued to be ensuring the needs of the people within the community, promoting religious, cultural, sports and charitable activities with the community. The organisation is run by a committee elected on a bi annual general meeting and is guided by the trustees.

1) Charity's main aims are as follows:-

a) Other General charitable purposes
b) Overseas Aid and Famine Relief
c) Religious Activities
d) Arts and Culture
e) Sports and Recreations
f) Animal Welfare
g) Environment, conservation and heritage

2) The charity works for:-

a) Children and Young People
b) Elderly and Old People
c) Other charities and voluntary bodies
d) General Public and mankind.

Public benefit

1) To promote Jainism which advocates non-violence, goodwill towards all mankind, animal welfare and vegeterianism.

2) To organise social, cultural and religious functions surrounding the aspects named above.

3) To promote physical activity and encourages special interest groups like women and youth to come together and network.

4) To conduct religious discourses and prayers with emphasis on respect for the elderly.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Shree Jain Sangh East London & Essex is a vibrant community-based charity operating in East London & Essex that aims to promote Jainism and its fundamental values, including non-violence, vegetarianism, and goodwill. The community is run entirely by volunteers, who are selected through elections every two years.

Given our compact committee of six full-time working volunteers, our event schedule is carefully managed to balance capacity with community needs. Throughout 2025, we maintained a focused calendar comprising a handful of core in-person events alongside frequent virtual events. To cater for our aging membership group and members who have moved further away, our virtual events played an essential role in fulfilling our spiritual practices and maintaining engagement.

While we continually aim to expand engagement through diverse social initiatives, our core commitments remain centered around these foundational gatherings due to resource constraints. All of our activities successfully fulfil the Charity's objectives of promoting Jainism and building a cohesive, supportive community.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Events and activities during the financial year

The in-person events included our flagship event, Paryushan, an eight-day festival focused on spirituality and repentance. Paryushan remains our largest event of the year, securing the highest turnout and serving as a key occasion through which the Charity raises funds. Alongside this, we hosted two Pat Darshan events and Swamivatsalya. Furthermore, the Sangh's subsidiary group, Bhagini Mandal, held several events throughout the year tailored specifically towards our female membership, providing a welcoming and comfortable space for ladies to participate in both religious and social activities.

Throughout the year, the Charity also actively raises funds for Jivdaya, which are directed toward the care and protection of animals. This is a foundational component of Jainism and allows us to provide meaningful support to animal welfare causes both in the UK and globally.

FINANCIAL REVIEW

Financial position

The financial statements have been prepared implementing the Charities SOPR (FRS102) "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 (FRS102) effective 1 January 2019.

The Statement of Financial Activities show incoming resources for the year 2025 of £66,780 (2024: £67,616) and outgoing resources of £12,759 (2024: £14,751), making net incoming resources of £176,579. (2024: £52,865), after net revaluation gain of £122,558.

The total reserves at the year end stood at £826,765 (prior year £650,186), of which £82,967 (2024: £71,674) was restricted.

Free unrestricted reserves amounted to £26,494. (2024: £21,265)

Reserves policy

The Charity carries out a variety of both long term and short term projects, and the Trustees have examined the requirements for free reserves and the Trustees believe it to be insufficient and are considering ways in which the additional funds can be raised.

FUTURE PLANS

In 2022, the Executive Committee was given a mandate by the membership to rent out a property owned by the Charity. This was successfully achieved in 2023, and we have since continued to receive regular rental income. This strategic milestone is designed to enable the Charity to grow further and secure its long-term future.

Part of this mandate included investing a portion of the income in a flexible yet sensible manner to help achieve our objectives. In line with this, the Executive Committee spent time throughout 2025 researching eligible brokerages that support charity clientele.

Looking ahead to 2026, the Executive Committee's aim is to maintain a similar number of events and continue our strategic drive for the Charity to eventually become self-sustaining.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Deeds.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisation of the charity is undertaken by the Trustees who are also responsible for the day to day running of the charity and the Trustees meet regularly to discuss on going matters to the Charity.

Induction and training of new trustees

Trustees refer to the Charity Commission website in order to keep up to date with their duties and responsibilities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number:

1071867 (England and Wales)

Charity Registered Address:

15 Selwyn Avenue
Ilford
Essex
IG3 8JP

Webiste:

www.sjs-uk.com

Trustees

Mr Saagar Harish Mehta
Mr Nimish Shah
Ms Geeta Mehta
Ms Ashni Virendra Mehta
Mr Kamal Shah
Mr Priyesh Harish Mehta

Approved by order of the board of trustees on 29/10/2026 and signed on its behalf by:

.....

Trustee KAMAL SHAH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHREE JAIN SANGH EAST LONDON AND ESSEX

Independent examiner's report to the trustees of Shree Jain Sangh East London and Essex
I report to the charity trustees on my examination of the accounts of Shree Jain Sangh East London and Essex (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A. PATEL

Anwer Patel BA(Hons) BFP, FCA

Prestons
Chartered Accountants
364-368 Cranbrook Road
Gants Hill
Ilford
Essex
IG2 6HY

Date: 29/10/26

SHREE JAIN SANGH EAST LONDON AND ESSEX

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**5,418**	**-**	**5,418**	4,236
Other Charitable Activities	2	**3,160**	**19,181**	**22,341**	24,983
Investment income	3	**39,021**	**-**	**39,021**	38,397
Total		**47,599**	**19,181**	**66,780**	67,616
EXPENDITURE ON					
Charitable activities					
charitable activities		**4,871**	**7,888**	**12,759**	14,751
Net gains on investments		**122,558**	**-**	**122,558**	-
NET INCOME		**165,286**	**11,293**	**176,579**	52,865
RECONCILIATION OF FUNDS					
Total funds brought forward		**578,512**	**71,674**	**650,186**	597,321
TOTAL FUNDS CARRIED FORWARD		**743,798**	**82,967**	**826,765**	650,186

The notes form part of these financial statements

SHREE JAIN SANGH EAST LONDON AND ESSEX

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 £	31.12.24 £
FIXED ASSETS			
Tangible assets	7	-	515,442
Investment property	8	**638,000**	-
		638,000	515,442
CURRENT ASSETS			
Debtors	9	-	4,400
Cash at bank		**217,740**	149,844
		217,740	154,244
CREDITORS			
Amounts falling due within one year	10	**(28,975)**	(19,500)
NET CURRENT ASSETS		**188,765**	134,744
TOTAL ASSETS LESS CURRENT LIABILITIES		**826,765**	650,186
NET ASSETS		**826,765**	650,186
FUNDS	12		
Unrestricted funds:			
General fund		**26,493**	21,265
Unrestricted Designated Funds		**717,305**	557,247
		743,798	578,512
Restricted funds:			
Restricted Funds		**82,967**	71,674
TOTAL FUNDS		**826,765**	650,186

The financial statements were approved by the Board of Trustees and authorised for issue on 29/10/2026 and were signed on its behalf by:

.....

Trustee KAMAL SHAH

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
The Board of Trustees is satisfied that the organisation has the full support of the community to continue operating for at least the next twelve months and has sufficient income to sustain its operations during this period.

As a result, the financial statements have been prepared on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The rental Income is on a receivable basis.

Income raised from events are accounted for on a receivable basis.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are part of unrestricted funds that trustees have set aside for a particular purpose, such as capital project, major repairs or specific development programme. Designation does not, by itself, create a legal restriction on how the funds can be used.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Dev Dhravya	12,390	13,328
Bhagini Mandal	4,046	3,115
Jiv Dhaya	2,745	1,599
Other Income	3,160	6,941
	22,341	24,983

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rent Receivable	37,500	37,500
Deposit account interest	1,521	897
	39,021	38,397

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.24

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,236	-	4,236
Other Charitable Activities	6,941	18,042	24,983
Investment income	38,397	-	38,397
Total	49,574	18,042	67,616
EXPENDITURE ON			
Charitable activities			
charitable activities	8,052	6,699	14,751
NET INCOME	41,522	11,343	52,865
RECONCILIATION OF FUNDS			
Total funds brought forward	536,990	60,331	597,321

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.24 - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	578,512	71,674	650,186

6. KEY PERSONNEL MANAGEMENT

Key Personnel Management comprised of the Board of Trustees.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025	**515,442**
Reclassification	**(515,442)**
At 31 December 2025	-
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	515,442

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
Revaluation	**122,558**
Reclassification	**515,442**
At 31 December 2025	**638,000**
NET BOOK VALUE	
At 31 December 2025	**638,000**
At 31 December 2024	-

Fair value at 31 December 2025 is represented by:

	£
Valuation in 2025	**122,558**
Cost	**515,442**
	638,000

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	-	4,400

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	28,975	19,500

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Fixed assets	-	-	-	515,442
Investments	638,000	-	638,000	-
Current assets	134,773	82,967	217,740	154,244
Current liabilities	(28,975)	-	(28,975)	(19,500)
	743,798	82,967	826,765	650,186

12. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	Transfers between funds	At 31/12/25
	£	£	£	£
Unrestricted funds				
General fund	21,265	127,787	(122,559)	26,493
Unrestricted Designated Funds	557,247	37,499	122,559	717,305
	578,512	165,286	-	743,798
Restricted funds				
Restricted Funds	71,674	11,293	-	82,967
TOTAL FUNDS	650,186	176,579	-	826,765

continued...

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	**10,099**	**(4,870)**	**122,558**	**127,787**
Unrestricted Designated Funds	**37,500**	**(1)**	**-**	**37,499**
	47,599	**(4,871)**	**122,558**	**165,286**
Restricted funds				
Restricted Funds	**19,181**	**(7,888)**	**-**	**11,293**
TOTAL FUNDS	**66,780**	**(12,759)**	**122,558**	**176,579**

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds	536,990	41,522	578,512
Restricted fund			
Restricted Funds	60,331	11,343	71,674
TOTAL FUNDS	597,321	52,865	650,186

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	49,574	(8,052)	41,522
Restricted fund			
Restricted Funds	18,042	(6,699)	11,343
TOTAL FUNDS	67,616	(14,751)	52,865

continued...

12. MOVEMENT IN FUNDS - continued

	Unrestricted Designated		Restricted					
	Core	**Property**	**Heathway**	**Bhagini**	**Jayanti**	**J.Dhaya**	**D.Dhrava**	**Totals**
B/fwd - 1/1/25	**21,265**	**557,247**	**1,615**	**6,600**	**794**	**9,787**	**52,878**	**650,186**
Income	10,100	37,500	-	4,045	895	2,745	11,495	66,780
Expenditure	(4,871)	-	-	(4,185)	(664)	-	(3,039)	(12,759)
NetSurplus	**5,229**	**37,500**	**-**	**(140)**	**232**	**2,745**	**8,456**	**54,021**
Revaluation	-	122,558	-	-	-	-	-	122,558
C/fwd - 31/12/25	**26,494**	**717,305**	**1,615**	**6,460**	**1,026**	**12,532**	**61,334**	**826,765**

Designated Funds - £717,305
These funds have been earmarked and set aside exclusively for a capital project to acquire a larger, more suitable facility to better serve the needs of the community. The trustees anticipate these funds will be fully utilise towards the property acquisition in the coming years.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.