ANOOPAM MISSION
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 H V Sakaria (Appointed on 1 August 2026)
Secretary:	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

CONTENTS

	PAGE
Trustees' Annual Report	1-8
Independent Auditor's Report	9-11
Consolidated statement of financial activities (Includes an income and expenditure account)	12
Consolidated statement of financial position	13
Company statement of financial position	14
Consolidated cashflow statement	15
Notes to the financial statements	16-23

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 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 1977 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. A full-time administrator is responsible for the day-to-day running of the charity and is in regular contact with the 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 V Sakaria (Secretary/Trustee)

Trustees are appointed and removed by the Board of Trustees.

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

Induction and training of new trustees

New trustees are provided with an induction covering the charity's objectives, governance arrangements, key policies and their duties as trustees. Trustees are encouraged to keep their knowledge and skills up to date through Charity Commission guidance and other relevant training opportunities.

Financial review
The net incoming resources for the year amounted to £3,392,621 (2024: £861,634) and further details of this are contained in the consolidated statement of financial activities.

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

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

	Group 2025	Group 2024
	£	£
Total Income	4,319,862	1,424,581
Net income over expenditures	3,392,621	861,634
Unrestricted fund	3,998,925	3,376,466
Restricted fund	6,332,870	3,562,708

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 20 to the financial statements.

Achievement, Activities & Future developments
At 31 December 2025, the work in progress of £5,301,019 (2024: £2,324,403) related to the construction of the AUM Crematorium of £4,279,266 (2024: £1,855,921) and the new accommodation block of £1,021,753 (2024: £468,482).

The AUM Crematorium is a major community project inspired by Sant Guruhari Sahebji and funded by generous donations. it will be the first crematorium in the UK designed specifically to meet the needs of the Hindu community. It will provide ceremonial spaces where rites in the Hindu, Jain and Sikh traditions can be observed with dignity. While a traditional Hindu funeral in India may extend over 12 days and involve ceremonies at several locations, the new facility will bring the key elements together in one place. Construction began on 12 August 2024 and remains on track for the crematorium to be completed at the end of 2026. The estimated construction cost is approximately £16 million.

During the year, the charity's trustees and volunteers also continued their efforts to raise donations and secure member loan funding for the new accommodation block, which was completed in 2026. The accommodation block is an essential part of the Anoopam Mission campus offering much needed accommodation to on-site volunteers and visiting devotees.

Religious/Spiritual & Community Events
Below are some of the key events held during the year:

Weekly:
Throughout the year, prayers and discourses are held every Sunday which include devotional singing and prayers. The prayers held are open to all and a hot sanctified meal ("prasad") is served thereafter. A minimum of one hundred people attend every week.

Every week discourses are held in Wembley on Thursday evenings, and on Fridays in in East London and Ickenham. On the 23th day of every month, the Yogi Nirvan Din Bhajan Sandhya (devotional singing) is hosted at the temple and devotees attend in person as well as online. Devotees can sing and participate in this religious and community event every month.

The auspicious day of Ekadashi occurs twice a month and on this day the ladies gather and do Sabha. The ladies gather at the temple and online. Kirtans and discourses take place and the ladies share their spiritual thoughts and experiences.

1 January, New Year: Devotees come together to welcome the New Year with chanting and prayers which are held following the morning Aarti. Devotees attended both in person and via the online platform. Prayers were made for worldwide peace and for everyone's good health and prosperity. This occasion marks the new beginnings for all and it commences with positivity and prayers.

26 January: This day marks the passing of our Guru P P Shantidada. Discourses on His life and teachings took place.

12 January: Poshi Poonam: Celebration of Shri Gunatitanand Swami's Diksha Din took place. This was held on the campus and broadcasted online, with over 275 devotees in attendance and numerous participating online. This day is special for all Anoopam Mission monks as it usually on this sacred day that they would have taken their oath and renounced their worldly life. After the celebration devotees were provided with hot prasad.

2 February: Vasant Panchmi, this was the celebration of Brahma Swaroop Shashtriji Maharaj's Pragatya Din (birthday) and the advent of the Shiksha Patri. Monks and devotees spoke about the work and values of Brahma Swaroop Shashtriji Maharaj and the value of teachings of The Shiksha Patri.

9 February: Anadi-Muktraj Gopaland Swami Pragatyadin: Monks and devotees gave discourses on the life, work and of Shree Gopalanand Swami. Discourses and prayers provided insight on His life and teachings, giving inspiration and insight to all those present. Thereafter, delicious hot prasad was enjoyed by all those present.

26 February: Works on Rear Access Road Started! Good news was shared to all that the Deed of Easement had been signed, and a small puja ceremony had marked the beginning of rear access road works. Soiled was laid from the sacred place, Chhapiya. This being the birthplace of Lord Shree Swaminaryan. The news and puja was considered incredibly significant because without the legal right to use the rear access road, the Om Crematorium would not have been possible to build.

16 March, Holi & Dhuleti Celebrations: Guru Hari Sahebdada 86th Birthday: There was also the celebration of Brahma Swaroop Bhagatji Maharaj's Jayanti and Anoopam Mission's spiritual leader, Guru Hari Sahebji's 86th Birthday. Monks and devotees spoke of their experiences and shared the many wonderful experiences they had with Guru Hari Sahebji and how his positivity and teachings had helped them in their life. Guru Hari Sahebdada had touched the lives of many devotes young and old and many were keen to speak of this greatness. Bhajans were also sung and thereafter prasad was served to everyone.

6 April, Shri Hari Jayanti & Shri Ram Navmi: Celebration and discourses about Lord Swaminarayan and Lord Ram's birth anniversary were delivered. Over 200 devotees gathered to read from the scriptures, sang devotional hymns and also spoke about the religious teachings contained therein.

12 April, Hanuman Jayanti Celebrations: Shree Hanuman is regarded to be an ardent devotee of Lord Ram. Celebrations were about his unflinching devotion towards Lord Ram and how He is also revered as a symbol of strength. Celebrations included singing devotional hymns and reading discourses about his glory. This event was enjoyed by many, both online and in the temple. Those who attended in person enjoyed prasad, which was served to all thereafter.

20 April, Children's Treasure Hunt: Young children aged from the age of 4 to 15 enjoyed celebrating Easter Sunday by taking part in organised treasure hunt, where chocolate Easter Eggs and toys were hidden. The afternoon was relished by all the youngsters who enjoyed lunch thereafter of sandwiches and pasta.

2 May, Arrival of senior Saint: P Dilip Dada arrived from India late evening of 2nd May. He had arrived early to help give guidance on the upcoming 10-year temple celebrations in the summer.

7 May, Daily Chanting / Dhoon: When P Dilip Dada left India, he was sent with a spiritual message from Guru Hari Saheb Dada that we should gather online or in person at the temple for daily prayers through chanting of the Om Swaminarayan mantra. The prayers were for the festivities celebrating the 10th Anniversary of the new mandir. Daily prayers and dhoon started from 7.45pm for an hour and this would continue until the first day of the celebrations.

24 May Evening, Yogi Jayanti Celebrations: This Saturday evening the life and work of Brahma Swaroop Yogiji Maharaj was celebrated in the divine presence of P P Prem Swaroop Swami and Senior Saint PP Dilip Dada. Bhajans and talks took place about His life and work giving guidance on about how He served Lord Swaminarayan and His Guru all his life selflessly. Maha prasad was enjoyed by all afterwards.

28 June, Ruth Yatra / Pujya Ashvin Dada's Pragatya Din celebrations: Celebrating the life of our Senior Guru P Ashvin Dada whose actions speak of surrendership and humility. Those gathered had the opportunity to speak of those virtues and the younger generation also shared their experiences of Pujya Ashvin Dada and how he had guided them and helped left them spiritually. Everyone enjoyed Prasad thereafter.

10 July, Guru Purnima: Pujan was performed of Shree Swaminarayan Bhagwan's Sacred Paduka at 8am followed performing arti by the senior Sant PP Dilip Dada and all the monks and devotees that were present. In the evening devotees gathered again to listen to recorded blessings given by GuruHari Sahebdada and PP Ashvin Dada from earlier that day.

23 July: Additional santo arrived from India today to help prepare and participate in the summer Mohotsav. Maha prasad was served to all. This day also marked the passing away of senior saint P Ranchod Das Ji.

25 July: Arrival of Guru Hari Sahebji in the UK: The UK congregation eagerly awaited Guru Hari Saheb Dada's arrival, in the divine atmosphere on the temple grounds there were welcome dances performed by the youth dressed brightly coloured traditional Indian outfits. Guru Hari Saheb Dada blessed all those present showing His own happiness to see everyone. Prashad was served thereafter.

26 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 Saheb Dada. It was celebrated with devotional singing, scriptural reading and blessings from Senior saints and guests. As per Hindu scriptures, traditionally on this is a day, devotees pledge to give something to their Guru as an offering. Devotees were served Prasad thereafter.

9-10 August, International Youth Convention: The 2 days youth convention took place in the main marque. The convention had been designed by the international youth collectively. The sessions included spiritually uplifting discussions, about their life experiences. There were insightful sessions led by the santo / monks and the youth which also included interactive workshops and question and answer sessions.

13- 17 August - Mandir Dashabdi Mohotsav Celebrations - International Celebrations:

13 August - Opening Ceremony. Guru Hari Saheb Dada, P Swami and Senior Santo lit candles to mark the opening of the Grand Mohotsav that everyone had been waiting and preparing for over a year. The opening ceremony took place in the marque with guests and devotees that had arrived from all over the globe. The theme for the 10-year celebrations was "Guru Agna Mahima" meaning ... Celebrating the Transformative Power of following the Guru's Agna or Instruction". The evening of the 13th saw the cultural program. The 40-foot screen had multicoloured AI themed backdrop with Lord Swaminarayan. Dances were performed by over 100 youth from all over the world adorned in colourful traditional Indian costumes.

14 August - Kum Kum Marinagar Santo, Hari Krushna Swaroop Das, Prem Vatsal Das Swami came as special guests in today's sessions of the Mohotsav. Guests and devotees enjoyed listening to their blessings. Lunch and Dinner were served throughout the day to over 1,000 people attending.

15 August - The Maha Yagna took place today with 500 couples taking part in the Yagna ceremony in the marque. Ladies had worn the designated yagna sarees and the gentleman were wearing white Indian Kurta outfits. The Yagna concluded with blessings from GuruHari Sahebdada, thereafter prasad was served to all.

16 August - Anoopam Mission UK's Mandir's 10th Thakorji Patoutsav In the presence of Guru Hari Saheb Dada, male devotees performed the puja ritual of the Sacred Deities that had been installed 10 years ago. Guests and devotees from around the world gathered in prayers to mark this special day. A special Ankut of homemade sweets was offered in front of the Deities. Over 1,000 guests and devotees participated in today's celebrations at the temple and the marque. Maha prasad was served throughout the day to all those present. The Ronak Dyan Mandap was also opened in the evening in memory of Ronak Thakkar (son of devotee and Anoopam Mission Trustee).

16 August - Janmashtami Celebrations. Shri Krishna's birth anniversary was celebrated with Kirtans and reading of scriptures, after which arti was performed by Guru Hari Sahebdada, santo and devotees. Everyone present then enjoyed having prasad thereafter.

17 August - P. Himat Swami Pragatyadin Celebration and conclusion of the Mohotsav. This was an opportunity to celebrate our UK Mahant's 70th Birthday. He Had led the mandir activities for many years and devotees took the opportunity to showcase how he had selflessly served the community and the various roles he has played in devotee's lives. Many took the opportunity to speak about their positive experiences about Himat Swami and how He had always taken the time to guide and shower His love on the UK congregation, young and old. The celebrations concluded in this morning session. Devotees spoke of their positive experience during the celebrations, taking the time to thank the many devotees that had taken the time off work and their daily routine to volunteer throughout the week in the various different departments.

19-26 August: Europe Trip: Devotees that had wished to participate in the Europe trip, departed on the tour with senior santo. GuruHari Sahebdada departed for Paris on the 24thAugust and He met those on the Europe trip in Paris. Everyone gathered at the private event Hall at the Hotel, where Guru Hari Sahebdada gave his blessings to everyone.

27 August, Sadguru Sant P.P. Shantibhai's Pragatyadin Celebrations: Youths, devotees and senior monks spoke about of the role that Pujya Shantidada played in their lives. Many shared their experiences of how he had helped with school related issues, spiritual issues and how he had used prayers and mediation to build confidence, awareness, and positivity.

7 September, Monte Memorial - Sports Day: This year marked the 35th Monte Memorial Sports Day. Football teams were selected at 8am after the morning arti ritual. Teams were divided and named using spiritual names from the Hindu and Swaminarayan scriptures. The sports and leisure facilities were used in Uxbridge. Everyone enjoyed games all day including football, cricket and rounders. Soft drinks and snacks were served throughout the day on the grounds. Prasad was served at the temple later in the day after the trophy presentations.

9 September, Jal Jilni Celebrations: This religious festival was celebrated with kirtans, discourses traditionally by the water or lake. A swimming pool was set up in the temple in front of the sacred Deities. GuruHari Sahebdada blessed all those present. The evening prasad was served to all.

2 October, Dussehra Utsav: During these festivities, traditionally monks perform pujan of items belonging to the devotees ranging from cars to new mobile phones. Dussehra is also known as Vijayadashami, which is one of the most celebrated festivals in India, symbolising the eternal victory of good over evil.

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

18 October, Diwali celebrations Laxmi Pujan, Sharda Pujan: Diwali being one of the main Hindu festivals were celebrated in the temple with our Sadhus conducting the Laxmi and Sharda Pujan ceremonies. Hundreds of devotees attended and took part in one of the most important celebrations of the year, with prayer and singing of hymns. Over 800 devotees attended and enjoyed hearty prasad afterwards.

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

2 November, Shakotsav (Harvest Festival) and Tulsi-Vivah Celebration: The harvest festival consisted of an offering of beautifully arranged and decorated all types of fruits and vegetables in front of the deities. The young enjoyed making figures of animals and landmarks from fruit and vegetables. With the fun element, prayers of gratitude were offered, for all that God has gifted and provided us. All the sanctified fruit and vegetables were then distributed to the devotees present, followed by Prasad.

21 December - Children's Christmas Party: Over 150 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 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 loses.

Reserves Policy
The Trustees review on a 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 £525,000 (2024: 565,000), 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).

Statement of Trustees' responsibilities (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

15 October 2026

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

S J CHATWANI (TRUSTEE)

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

Opinion

We have audited the financial statements of Anoopam Mission, a company limited by guarantee and registered as a charity and the Group for the year ended 31 December 2025 which comprise:

- Consolidated statement of financial activities including income and expenditure account;
- Consolidated statement of financial position as at 31 December 2025;
- Charity statement of financial position as at 31 December 2025;
- 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 2025 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 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.

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:

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.

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

86-90 Paul Street
London EC2 A 4NE

15 October 2026

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM:					
Donations and legacies	3	1,035,254	3,270,287	4,305,541	1,398,618
Investment income	4	1,263	13,058	14,321	25,963
Total income		1,036,517	3,283,345	4,319,862	1,424,581
EXPENDITURE ON:					
Charitable activities:					
Congregational activities	5	(592,913)	(334,328)	(927,241)	(562,947)
Total Expenditure		(592,913)	(334,328)	(927,241)	(562,947)
NET INCOME	6	443,604	2,949,017	3,392,621	861,634
Transfers between funds		178,855	(178,855)	-	-
		622,459	2,770,162	3,392,621	861,634
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,376,466	3,562,708	6,939,174	6,077,540
Total funds carried forward	15	£3,998,925	£6,332,870	£10,331,795	£6,939,174

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 16 to 23 form part of these financial statements.

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

CONSOLIDATED STATEMENT OF FINANACIAL POSITION AS AT 31 DECEMBER 2025

	NOTE	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	7,228,346	-	7,228,346	7,232,339
		7,228,346	-	7,228,346	7,232,339
CURRENT ASSETS					
Work in progress	10	1,021,753	4,279,266	5,301,019	2,324,403
Debtors	11	16,079	99,780	115,859	100,323
Cash at bank and in hand		210,889	2,022,937	2,233,826	1,440,480
		1,248,721	6,401,983	7,650,704	3,865,206
CREDITORS: Amounts falling due within one year	12	(2,612,442)	(69,113)	(2,681,555)	(203,353)
NET CURRENT (LIABILITIES) / ASSETS		(1,363,721)	6,332,870	4,969,149	3,661,853
TOTAL ASSETS LESS CURRENT LIABILITIES		5,864,625	6,332,870	12,197,495	10,894,192
CREDITORS: Amounts falling due after more than one year	13	(1,865,700)	-	(1,865,700)	(3,955,018)
NET ASSETS		£3,998,925	£6,332,870	£10,331,795	£6,939,174
REPRESENTED BY					
Unrestricted funds	15	3,998,925	-	3,998,925	3,376,466
Restricted funds	15	-	6,332,870	6,332,870	3,562,708
TOTAL FUNDS		£3,998,925	£6,332,870	£10,331,795	£6,939,174

These financial statements were approved by the Board of Trustees on 15 October 2026 and signed on its behalf by:-

S J CHATWANI
(Trustee/Director)

The notes on pages 16 to 23 form part of these financial statements.

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

CHARITY STATEMENT OF FINANACIAL POSITION AS AT 31 DECEMBER 2025

	NOTE	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	7,228,346	-	7,228,346	7,232,339
Investments	9	100	-	100	100
		7,228,446	-	7,228,446	7,232,439
CURRENT ASSETS					
Debtors	11	1,037,732	4,360,673	5,398,405	2,419,114
Cash at bank and in hand		210,889	1,977,547	2,188,436	1,412,674
		1,248,621	6,338,220	7,586,841	3,831,788
CREDITORS: Amounts falling due within one year	12	(2,612,442)	(5,350)	(2,617,792)	(170,035)
NET CURRENT (LIABILITIES) / ASSETS		(1,363,821)	6,332,870	4,969,049	3,661,753
TOTAL ASSETS LESS CURRENT LIABILITIES		5,864,625	6,332,870	12,197,495	10,894,192
CREDITORS: Amounts falling due after more than one year	13	(1,865,700)	-	(1,865,700)	(3,955,018)
NET ASSETS		£3,998,925	£6,332,870	£10,331,795	£6,939,174
REPRESENTED BY					
Unrestricted funds	15	3,998,925	-	3,998,925	3,376,466
Restricted funds	15	-	6,332,870	6,332,870	3,562,708
TOTAL FUNDS		£3,998,925	£6,332,870	£10,331,795	£6,939,174

These financial statements were approved by the Board of Trustees on 15 October 2026 and signed on its behalf by:-

S J CHATWANI
(Trustee/Director)

The notes on pages 16 to 23 form part of these financial statements.

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

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Net movements in funds	3,392,621	861,634
Depreciation	3,993	4,697
Movement in work in progress	(2,976,616)	(1,519,502)
Movements in Debtors	(15,536)	(4,917)
Movements in Creditors	36,650	(174,442)
Cash from operating activities	441,112	(832,530)
Cash flow from investment activities		
Purchase of tangible fixed assets	-	-
Cash used in investment activities	-	-
Cash flow from financial activities		
Additional loans	610,949	127,500
Capital repaid on loans	(258,715)	(340,069)
Cash from financial activities	352,234	(212,569)
Increase/(Decrease) in cash and cash equivalent	793,346	(1,045,099)
Cash equivalent at the start of the year	1,440,480	2,485,579
Cash and cash equivalent at the end of the year	**£2,233,826**	**£1,440,480**

Analysis of movement in net debt

	At 01.01.2025	Cash flow	Other non-cash changes	At 31.12.2025
	£	£	£	£
Cash & cash equivalents				
Cash in hand at bank	1,440,480	793,346	-	2,233,826
	£1,440,480	£ 793,346	£ -	£2,233,826
Borrowings				
Debt due within one year	161,000	610,949	1,830,603	2,602,552
Debt due after one year	3,955,018	(258,715)	(1,830,603)	1,865,700
	£(4,116,018)	£(352,234)	£ -	£(4,468,252)
Total	**£(2,675,538)**	**£441,112**	£ -	**£(2,234,426)**

The notes on pages 16 to 23 form part of these financial statements.

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.

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 £3,392,621 (2024 Profit: £861,634).

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.

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:**

	Unrestricted funds £	Restricted funds £	2024 Total £
INCOME FROM:			
Donations and legacies	703,332	695,286	1,398,618
Investments	-	25,963	25,963
Total income	703,332	721,249	1,424,581
EXPENDITURE ON:			
Charitable activities:			
Congregational activities	(525,431)	(37,516)	(562,947)
Total Expenditure	(525,431)	(37,516)	(562,947)
NET INCOME	177,901	683,733	861,634
Transfers between funds	40,886	(40,886)	-
Net movement in funds	218,787	642,847	861,634
RECONCILIATION OF FUNDS:			
Total funds brought forward	£3,157,679	£2,919,861	£6,077,540
Total funds carried forward	£3,376,466	£3,562,708	£6,939,174

3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
General donations				
Donations	911,132	3,270,287	4,181,419	1,286,946
Gift aid received	124,122	-	124,122	111,672
	£1,035,254	£3,270,287	£4,305,541	£1,398,618

4. Investment Income

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Interest on deposits	1,263	13,058	14,321	25,963
	£1,263	£13,058	£14,321	£25,963

5. Expenditure on congregational activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Analysis of total expenditure				
Charitable activities;				
Premises cost	99,428	9,684	109,112	122,305
General administrative cost	5,039	698	5,737	7,167
Repairs & maintenance contracts	31,508	-	31,508	74,910
Governance cost	5,425	7,850	13,275	3,000
Sermon and day to day costs	15,613	-	15,613	26,240
Donations	8,776	-	8,776	59,267
Interest on bank loan	165,489	-	165,489	199,031
Bank & other charge	762	-	762	694
Depreciation	3,993	-	3,993	4,697
Functions and religious events	256,880	313,964	570,844	52,019
Exchange loss	-	2,132	2,132	13,617
	£592,913	£334,328	£927,241	£562,947

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

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Premises cost	47,054	9,684	56,738	63,578
Office & administrative cost	4,977	698	5,675	5,066
General maintenance contracts	4,497	-	4,497	8,028
Interest on bank loan	165,489	-	165,489	199,031
Governance cost	5,425	5,350	10,775	3,000
Bank & other charge	762	-	762	694
Depreciation	3,993	-	3,993	4,697
	£232,197	£15,732	£247,929	£284,094

6. Net income / (expenditure) for the year

This is stated after charging

	2025	2024
	£	£
Depreciation	3,993	4,697
Auditor's remuneration	4,000	3,000
Foreign exchange loss	2,132	13,617

7. Staff Number

The charity has no employees. (2024: 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 (2024: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil). No expenses were incurred by or on behalf of trustee in the year (2024: £Nil).

8. Tangible Fixed Assets

Group and Charity

	Land and Buildings	Furniture, fixtures & equipment	Total
	£	£	£
At Cost or valuation			
At 01.01.25	7,205,722	150,123	7,355,845
Additions in the year	-	-	-
At 31.12.25	£7,205,722	£150,123	£7,355,845
Depreciation			
At 01.01.25	-	123,506	123,506
Charge for the year	-	3,993	3,993
At 31.12.25	£ -	£127,499	£ 127,499
Net book value			
At 31.12.25	£7,205,722	£ 22,624	£7,228,346
At 31.12.24	£7,205,722	£ 26,617	£7,232,339

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

Cost at 31 December 2025 is represented by:

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

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 31.12.25	£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 2025 amounted to £100.

10. **Work in progress**

	2025		2024	
	Group	Charity	Group	Charity
Construction contract in progress	£5,301,019	£ -	£2,324,403	£ -

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

	2025		2024	
	Group	Charity	Group	Charity
	£	£	£	£
Prepayments	24,708	18,000	22,356	22,356
Other debtors	91,151	2,580	77,967	-
Amount due from fellow Subsidiary	-	5,377,825	-	2,396,758
	£115,859	£5,398,405	£100,323	£2,419,114

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

	2025		2024	
	Group	Charity	Group	Charity
	£	£	£	£
Trade creditors	63,763	-	33,318	-
Accruals	15,240	15,240	9,035	9,035
Bank loans	2,469,552	2,469,552	138,000	138,000
Other loans (note-14)	133,000	133,000	23,000	23,000
	£2,681,555	£2,617,792	£203,353	£170,035

The bank loan is secured - see note 13

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

	2025		2024	
	Group	Charity	Group	Charity
	£	£	£	£
Bank loans - due within 1-2 years	-	-	2,487,267	2,487,267
Other loans -due within 1-2 years(note-14)	700,000	700,000	730,500	730,500
Bank loans - due within 2-5 years	-	-	-	-
Other loans -due within 2-5 years (note-14)	1,165,700	1,165,700	737,251	737,251
Bank loans - due more than 5 years	-	-	-	-
	£1,865,700	£1,865,700	£3,955,018	£3,955,018

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

14. **Other Loans:**

Analysis of the maturity of other loan	2025	2024
	£	£
Amounts falling due within 1 year:	£133,000	£23,000
Amounts falling between 1-2 years:	£700,000	£730,500
Amounts falling due between 2-5 years:	£1,165,700	£737,251

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

15. **Movement in funds**

	01.01.2025	Income	Expenditure	Transfers	31.12.2025
	£	£	£	£	£
Restricted funds					
Donations	3,562,708	3,283,345	(334,328)	(178,855)	6,332,870
Unrestricted funds					
General fund	3,376,466	1,036,517	(592,913)	178,855	3,998,925
	£6,939,174	£4,319,862	£(927,241)	£ -	£10,331,795

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	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Tangible fixed assets	7,228,346	-	7,228,346	7,232,339
Current assets	1,248,721	6,401,983	7,650,704	3,865,206
Current liabilities	(2,612,442)	(69,113)	(2,681,555)	(203,353)
Non-current liabilities	(1,865,700)	-	(1,865,700)	(3,955,018)
	£3,998,925	£6,332,870	£10,331,795	£6,939,174

(ii) Charity	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Tangible fixed assets	7,228,346	-	7,228,346	7,232,339
Investments	100	-	100	100
Current assets	1,248,621	6,338,220	7,586,841	3,831,788
Current liabilities	(2,612,442)	5,350	(2,617,792)	(170,035)
Non-current liabilities	(1,865,700)	-	(1,865,700)	(3,955,018)
	£3,998,925	£6,332,870	£10,331,795	£6,939,174

17. **Related Parties**

There were no related party transactions with individuals or trustees during the year (2024: Nil). Debtors included in the charity balance sheet are the following group company balances.

	2025	2024
Sayogi Limited	£5,377,825	£2,396,758