

Charity registration number: 507899

**JAIN SAMAJ EUROPE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Jain Samaj Europe Contents

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Jain Samaj Europe
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees

Mr Satish Shah - Chair
Ms Oorvashi Vora (appointed 31/03/2025)
Mr Aditya Shah
Mr Maunesh Shah
Mr Akash Shah (appointed 31/03/2025)
Ms Divya Shah (appointed 31/03/2025)
Mr Viral Dagly
Mr Siddharth Shah
Mr Ketan Shah
Mr Niraj Shah (appointed 31/03/2025)
Mr Samirkumar Mehta
Mr Kamlesh Shah
Mr Jitendra Mehta
Mr Rajnikant Mehta
Mr Jayant Mehta
Ms Ushakumari Mehta
Mr Kalpit Doshi (appointed 31/03/2025)
Mr Alpesh Shah
Mr Jay Kurji
Mrs Rina Shah (appointed 31/03/2025)

Charity Number

507899

Principal Address

Jain Centre
32 Oxford Street
Leicester
Leicestershire
LE1 5XU

Accountants

Pinnacle Accountants
Chartered Certified Accountants & Registered Auditors
32 De Montfort Street
Leicester
Leicestershire
LE1 7GD

Auditors

De Montfort Advisory Limited
32 De Montfort Steet
Leicester
LE1 7GD

Jain Samaj Europe
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The advancement of the Jain religion particularly but not exclusively by the provision of a place for worship, study and facilities for other functions of a religious character such as the celebration of births and marriage and the performance of rites relating to deaths and the employment and housing of a priest.

The Charity has continued to promote Jainism and its principles amongst Jains and non-Jains. This has been achieved by encouraging visitors to the Centre, running a Sunday School for children and celebrating all Jain festivals, including Mahavir Jayanti, Dhaja Badli, Ayembel, Paryushan and Diwali. Prayers are said at the Centre twice daily and pujas are performed on a regular basis.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Financial Position

- Net incoming resources for the year before net gains / losses on investments amounted to surplus £22,669 (2024 - £167,821).
- The unrealised and realised surplus on investments amounted to £17,516 (2024 - £72,160)
- The net assets of the Charity increased by £22,669 to £3,904,305 as at 31 March 2025.
- A substantial portion of the reserves shown in the balance sheet are represented by assets other than cash

The Trustees have reviewed the Charity's need for free reserves and have decided to build up sufficient liquid reserves that can generate enough income to meet 125% of the annual cost of maintaining the temple.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, Governance and Management

Governing Document

Jain Samaj Europe is registered with the Charities Commission and is governed in accordance with the terms of its constitution dated 23 July 1978.

**Jain Samaj Europe
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Siddharth Shah

Trustee
24 March 2026

Ms Ushakumari Mehta

Trustee

**Independent Auditor's Report
to the Members of
Jain Samaj Europe**

Opinion

We have audited the financial statements of Jain Samaj Europe (the "charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Charities Act 2011.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Independent Auditor's Report (continued)
to the Members of
Jain Samaj Europe**

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—3, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Independent Auditor's Report (continued)
to the Members of
Jain Samaj Europe**

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption, and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities SORP) and the relevant tax compliance regulations in the UK; We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Independent Auditor's Report (continued)
to the Members of
Jain Samaj Europe

Use Of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

De Montfort Advisory Limited

24 March 2026

De Montfort Advisory Limited
32 De Montfort Steet
Leicester
LE1 7GD

Jain Samaj Europe
Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	117,208	10,439	127,647	162,843
Charitable activities:					
Temple activity		10,161	126,021	136,182	145,059
Investments	4	70,202	8,576	78,778	68,606
		<u>197,571</u>	<u>145,036</u>	<u>342,607</u>	<u>376,508</u>
EXPENDITURE ON:					
Charitable activities:	5				
Temple activity		(142,868)	(194,586)	(337,454)	(280,847)
NET INCOME BEFORE INVESTMENT GAINS		54,702	(49,549)	5,153	95,661
Net gains on investments		17,516	-	17,516	72,160
NET INCOME		72,218	(49,549)	22,669	167,821
Transfers between funds	16	(12,162)	12,162	-	-
NET MOVEMENT IN FUNDS		60,056	(37,387)	22,669	167,821
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,236,028	2,645,608	3,881,636	3,713,815
TOTAL FUNDS CARRIED FORWARD	16	<u>1,296,084</u>	<u>2,608,221</u>	<u>3,904,305</u>	<u>3,881,636</u>

The notes on pages 11 to 19 form part of these financial statements.

Jain Samaj Europe
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	147,503	15,340	162,843
Charitable activities:				
Temple activity		8,315	136,744	145,059
Investments	4	60,983	7,623	68,606
		<u>216,801</u>	<u>159,707</u>	<u>376,508</u>
EXPENDITURE ON:				
Charitable activities:	5			
Temple activity		(134,582)	(146,265)	(280,847)
NET INCOME BEFORE INVESTMENT GAINS		82,219	13,442	95,661
Net gains on investments		72,160	-	72,160
NET INCOME		154,379	13,442	167,821
Transfers between funds	16	16,177	(16,177)	-
NET MOVEMENT IN FUNDS		170,556	(2,735)	167,821
RECONCILIATION OF FUNDS:				
Total funds brought forward		1,065,472	2,648,343	3,713,815
TOTAL FUNDS CARRIED FORWARD	16	<u>1,236,028</u>	<u>2,645,608</u>	<u>3,881,636</u>

The notes on pages 11 to 19 form part of these financial statements.

**Jain Samaj Europe
Statement of Financial Position
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	26,814	1,208,408	1,235,222	1,271,747
		<u>26,814</u>	<u>1,208,408</u>	<u>1,235,222</u>	<u>1,271,747</u>
CURRENT ASSETS					
Debtors	11	27,674	-	27,674	72,590
Investments	12	572,981	489,173	1,062,154	1,001,878
Cash at bank and in hand		683,360	910,639	1,593,999	1,547,733
		<u>1,284,015</u>	<u>1,399,812</u>	<u>2,683,827</u>	<u>2,622,201</u>
Creditors: Amounts Falling Due Within One Year	13	(14,745)	1	(14,744)	(12,312)
		<u>(14,745)</u>	<u>1</u>	<u>(14,744)</u>	<u>(12,312)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>1,269,270</u>	<u>1,399,813</u>	<u>2,669,083</u>	<u>2,609,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,296,084</u>	<u>2,608,221</u>	<u>3,904,305</u>	<u>3,881,636</u>
NET ASSETS		<u>1,296,084</u>	<u>2,608,221</u>	<u>3,904,305</u>	<u>3,881,636</u>
FUNDS OF THE CHARITY					
Restricted Funds				2,608,221	2,645,608
Unrestricted Funds				1,296,084	1,236,028
TOTAL FUNDS	16			<u>3,904,305</u>	<u>3,881,636</u>

On behalf of the board

Mr Siddharth Shah

Trustee
24 March 2026

Ms Ushakumari Mehta

Trustee

The notes on pages 11 to 19 form part of these financial statements.

Jain Samaj Europe
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Jain Samaj Europe is an unincorporated charity registered with the Charity Commission, registered charity number 507899. The principal address is Jain Centre, 32 Oxford Street, Leicester, Leicestershire, LE1 5XU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
Plant & Machinery	not depreciated
Fixtures & Fittings	12.5% on reducing balance

2.7. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.8. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

2.9. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.10. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.11. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.12. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.13. Provisions and Contingencies

Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities are not recognised. Contingent liabilities arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.14. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.15. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.16. Government Grant

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. Income from Donations and Legacies

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	£
Donations and gifts	83,085	10,439	93,524
Member subscriptions and sponsorships	880	-	880
Gift aid	33,243	-	33,243
	117,208	10,439	127,647
	117,208	10,439	127,647
			2024
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	79,999	15,340	95,339
Member subscriptions and sponsorships	818	-	818
Gift aid	66,686	-	66,686
	147,503	15,340	162,843
	147,503	15,340	162,843

4. Investment Income

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2025
	£	£	Total funds
	£	£	£
Bank interest receivable	52,627	6,564	59,191
Dividends from other fixed asset investments - listed	17,575	2,012	19,587
	70,202	8,576	78,778
2024			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Bank interest receivable	43,933	5,959	49,892
Dividends from other fixed asset investments - listed	17,050	1,664	18,714
	60,983	7,623	68,606

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025
	£	£	Total
	£	£	£
Temple activity	83,879	253,575	337,454
	83,879	253,575	337,454
2024			
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Temple activity	131,561	149,286	280,847
	131,561	149,286	280,847

6. Support Costs

	2025
	Temple activity
	£
Employee costs:	
Wages and salaries	39,971
Employers pensions - defined contributions scheme	3,557
Premises expenses:	
Light and heat	17,861

...CONTINUED

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Water rates	688
Repairs and maintenance	45,694
General administration:	
Computer and IT consumables	225
Insurance	5,734
Printing, postage and stationery	724
Telecommunications	606
Audit fees	3,000
Legal fees	8,768
Charitable donations	118,361
Sundry expenses	2,967
Depreciation:	
Depreciation	3,831
Interest payable:	
Bank charges	1,588
	253,575
	253,575
	2024
	Temple
	activity
	£
Employee costs:	
Wages and salaries	28,563
Employers pensions - defined contributions scheme	783
Premises expenses:	
Light and heat	25,445
Water rates	1,152
Repairs and maintenance	35,498
General administration:	
Computer and IT consumables	276
Insurance	5,048
Printing, postage and stationery	214
Telecommunications	607
Audit fees	3,000
Legal fees	125
Charitable donations	41,620
Sundry expenses	2,236
Depreciation:	
Depreciation	3,932
Interest payable:	
Bank charges	787
	149,286
	149,286

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	3,000	3,000

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	55,286	41,996
Other pension costs	3,557	783
	<u>58,843</u>	<u>42,779</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 5 (2024: 3)

10. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2024	1,790,883	24,241	61,544	1,876,668
Additions	-	-	3,124	3,124
As at 31 March 2025	<u>1,790,883</u>	<u>24,241</u>	<u>64,668</u>	<u>1,879,792</u>
Depreciation				
As at 1 April 2024	570,898	-	34,023	604,921
Provided during the period	35,818	-	3,831	39,649
As at 31 March 2025	<u>606,716</u>	<u>-</u>	<u>37,854</u>	<u>644,570</u>
Net Book Value				
As at 31 March 2025	<u>1,184,167</u>	<u>24,241</u>	<u>26,814</u>	<u>1,235,222</u>
As at 1 April 2024	<u>1,219,985</u>	<u>24,241</u>	<u>27,521</u>	<u>1,271,747</u>

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	27,674	72,590
	27,674	72,590

12. Current Asset Investments

	2025	2024
	£	£
Listed investments	1,062,154	1,001,878
	1,062,154	1,001,878

Charity made additions of £235,042 during the year.

Charity made disposals of £190,698 during the year.

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	3,727	2,406
Taxation and social security	1,572	-
Accruals and deferred income	9,445	9,906
	14,744	12,312

14. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	2,266	-
	2,266	-

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,557 (2024: £783).

At the statement of financial position date contributions of £111 (2024: £0) were due to the fund and are included in creditors.

Jain Samaj Europe
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	1,236,028	197,571	(125,353)	(12,162)	1,296,084
Restricted funds					
Restricted fund	2,645,608	145,036	(194,585)	12,162	2,608,221
Total funds	3,881,636	342,607	(319,938)	-	3,904,305

	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	1,065,472	216,801	(62,422)	16,177	1,236,028
Restricted funds					
Restricted fund	2,648,343	159,707	(146,265)	(16,177)	2,645,608
Total funds	3,713,815	376,508	(208,687)	-	3,881,636

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Jain Samaj Europe
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	93,524	95,339
Membership subscriptions	880	818
Gift aid	33,243	66,686
	<u>127,647</u>	<u>162,843</u>
Charitable Activities:		
Temple activity		
Income from charitable activities	136,182	145,059
	<u>136,182</u>	<u>145,059</u>
Investments		
Dividends from other fixed asset investments - listed	19,587	18,714
Bank interest receivable	59,191	49,892
	<u>78,778</u>	<u>68,606</u>
	<u>342,607</u>	<u>376,508</u>
EXPENDITURE ON:		
Charitable Activities:		
Temple activity		
Bhojansala and ayembel	(13,696)	(26,177)
Coach hire and paripati expenses	(1,218)	(19,970)
Pathshala	(5,282)	(1,862)
Staging fundraising events	-	(25,372)
Investment management costs	(7,910)	(8,479)
Paryushan and religious celebrations	(4,290)	-
Wages and salaries	(15,315)	(13,433)
Subscriptions	(350)	(450)
Depreciation	(35,818)	(35,818)
Wages and salaries	(39,971)	(28,563)
Employers pensions - defined contributions scheme	(3,557)	(783)
Light and heat	(17,861)	(25,445)
Water rates	(688)	(1,152)
Repairs and maintenance	(45,694)	(35,498)
Computer and IT consumables	(225)	(276)
Insurance	(5,734)	(5,048)
Printing, postage and stationery	(724)	(214)
Telecommunications	(606)	(607)
Audit fees	(3,000)	(3,000)

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Jain Samaj Europe
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2025

Legal fees	(8,768)	(125)
Charitable donations	(118,361)	(41,620)
Sundry expenses	(2,967)	(2,236)
Depreciation	(3,831)	(3,932)
Bank charges	(1,588)	(787)
	(337,454)	(280,847)
	(337,454)	(280,847)
NET INCOME BEFORE INVESTMENT GAINS	5,153	95,661
Net gains on investments		
Surplus on disposal of listed current asset investments	29,226	-
Fair value (deficit)/surplus on revaluation of investment property	(11,710)	72,160
	17,516	72,160
NET INCOME	22,669	167,821