

Financial Statements for the Year Ended 31 March 2024

for

**Science of Spirituality Charitable Trust
(United Kingdom)**

Pamma and Rakhra Associated Limited
53 Chestnut Road
Oldbury
West Midlands
B68 0AY

**Science of Spirituality Charitable Trust
(United Kingdom)**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
General Information	1
Accountants' Report	2
Income and Expenditure Accounts	3
Balance Sheet	6
Notes to the Financial Statements	7

**Science of Spirituality Charitable Trust
(United Kingdom)**

**General Information
for the Year Ended 31 March 2024**

GOVERNING DOCUMENT: Trust deed dated 6th February 2003
Amended by Resolution dated 15th November 2006

REGISTERED CHARITY NUMBER: 1096502

TRUSTEES: Mr Mukesh Kumar Murria
Mrs Shakuntla Rani Pun
Dr Ravi Kumar Vatish
Mr Joginder Pal Kainth
Mr Pritam Singh
Mr Nirbhai Singh Thind
Mrs Anamika Rani Jalalvand
Mrs Trishla Devi Murria
Mr Stephen Charles Hall
Mrs Harmesh Varma
Mr Nitin Sharma
Mrs Nasreen Kherdin

BRANCH ADMINISTRATORS

BIRMINGHAM: Mrs Shakuntla Rani Pun

LONDON: Mrs Harmesh Varma

ADDRESS FOR CORRESPONDENCE: 367 Wake Green Road
Moseley
Birmingham
B13 0BH

ACCOUNTANT: Pamma and Rakhra Associated Limited
53 Chestnut Road
Oldbury
West Midlands
B68 0AY

Financial Statements
for the Year Ended 31 March 2024

Accountants' Report to
Science of Spirituality Charitable Trust
(United Kingdom)

I report on the accounts of Science of Spirituality Charitable Trust for the year ended 31 March 2024 set out on pages three to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Pamma and Rakhra Associated Limited
53 Chestnut Road
Oldbury
West Midlands
B68 0AY

Date: 14/1/2025

Science of Spirituality Charitable Trust
(United Kingdom)
(Registered Charity Number: 1096502)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
Income				
Donations received	60,376		61,519	
Raffle tickets	140		93	
Other income	74		106	
Special events: - Income re "Veg it out festival"	<u>1,171</u>		<u>-</u>	
		61,761		61,718
Other income				
Gift Aid - Tax refund		<u>13,417</u>		<u>20,400</u>
TOTAL INCOME		75,178		82,118
Expenditure				
Rates and water	3,392		1,843	
Insurance	2,356		2,038	
Light and heat	5,659		2,433	
Repairs to property	4,526		3,287	
Depreciation of tangible fixed assets				
Fixtures and fittings	2,828		2,605	
Room hire	2,705		1,280	
Telephone	1,079		840	
Postage	57		67	
Stationery, books etc.	672		1,160	
Sundry equipment costs	174		1,065	
Catering expenses	3,262		1,255	
Special events: - Costs re "Veg it out festival"	2,093		-	
Sundry expenses	452		657	
Accountancy	370		360	
Donations	3,000		1,000	
Bank charges	15		-	
Mortgage	<u>550</u>		<u>1,546</u>	
		<u>33,190</u>		<u>21,436</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>41,988</u></u>		<u><u>60,682</u></u>

The notes form part of these financial statements

**Science of Spirituality Charitable Trust
(United Kingdom)**

**BIRMINGHAM
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income				
Donations received	27,586		33,715	
Raffle tickets	140		93	
Other income	74		106	
Special events: - Income re "Veg it out festival"	<u>1,171</u>		<u>-</u>	
		28,971		33,914
Other income				
Gift Aid - Tax refund		<u>8,511</u>		<u>13,807</u>
TOTAL INCOME		37,482		47,721
Expenditure				
Rates and water	2,114		1,529	
Insurance	1,682		1,438	
Light and heat	5,269		2,310	
Repairs to property	1,482		1,022	
Depreciation of tangible fixed assets				
Fixtures and fittings	2,828		2,605	
Telephone	536		492	
Postage	57		67	
Stationery, books etc.	672		1,160	
Sundry equipment costs	174		1,065	
Catering expenses	3,262		1,255	
Special events: - Costs re "Veg it out festival"	2,093		-	
Sundry expenses	452		657	
Accountancy	370		360	
Donations	3,000		1,000	
Bank charges	15		-	
Mortgage	<u>550</u>		<u>1,546</u>	
		<u>24,556</u>		<u>16,506</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>12,926</u>		<u>31,215</u>

**Science of Spirituality Charitable Trust
(United Kingdom)**

**LONDON
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income				
Donations received		32,790		27,804
Other income				
Gift Aid - Tax refund		<u>4,906</u>		<u>6,593</u>
TOTAL INCOME		37,696		34,397
Expenditure				
Rates and water	1,278		314	
Insurance	674		600	
Light and heat	390		123	
Repairs to property	3,044		2,265	
Room hire	2,705		1,280	
Telephone	<u>543</u>		<u>348</u>	
		<u>8,634</u>		<u>4,930</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>29,062</u>		<u>29,467</u>

Science of Spirituality Charitable Trust
(United Kingdom)
(Registered Charity Number: 1096502)

Balance Sheet
31 March 2024

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible assets	4	680,923	682,257
CURRENT ASSETS			
Other debtors		237	1,737
Barclays account - Birmingham		81,737	84,850
Treasurers account - Birmingham		-	16,104
Lloyds - London		1,646	9,881
Lloyds - London		191,440	154,143
Bank account - Liverpool		100	100
US Dollar account - Birmingham		640	640
Euro account - Birmingham		11	11
Paypal account - Birmingham		200	200
Cash in hand - Birmingham		<u>1,290</u>	<u>1,507</u>
		277,301	269,173
CURRENT LIABILITIES			
Other creditors		-	1,500
Mortgage account		<u>-</u>	<u>33,694</u>
		<u>-</u>	<u>35,194</u>
		<u>277,301</u>	<u>233,979</u>
NET ASSETS		<u>958,224</u>	<u>916,236</u>
FINANCED BY			
RESERVES AND FUNDS			
Revaluation Reserve	5	233,987	233,987
General Funds	6	<u>724,237</u>	<u>682,249</u>
		<u>958,224</u>	<u>916,236</u>

We approve the financial statements for the year ended 31 March 2024 and confirm that we have made available all relevant records and information for their preparation.

The financial statements were approved by the Trustees on and signed on their behalf by:

.....
S R Pun
S R Pun

Date: 8.1.2025

**Science of Spirituality Charitable Trust
(United Kingdom)**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

The financial statements have been prepared under the historical cost convention, in accordance with acceptable accounting standards and the Charities SORP (Statement of Recommended Practice, Accounting and Reporting by Charities) issued in June 2005.

Incoming and outgoing resources

Incoming and Outgoing resources are recorded on a receipts and payments basis.

Funds

Designated funds

Funds set aside for designated purposes.

Unrestricted funds

Funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

2. TAXATION

The trust is a registered charity, number 1096502, and is exempt from Income Tax and Capital Gains Tax.

3. TRUSTEES REMUNERATION AND EXPENSES

No remuneration, directly or indirectly out of the funds of the trust, was paid during the year to the trustees or any persons known to be connected to the trustees (2023: £nil).

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	675,030	28,429	3,218	706,677
Additions	<u>-</u>	<u>924</u>	<u>570</u>	<u>1,494</u>
At 31 March 2024	<u>675,030</u>	<u>29,353</u>	<u>3,788</u>	<u>708,171</u>
DEPRECIATION				
At 1 April 2023	-	21,209	3,211	24,420
Charge for year	<u>-</u>	<u>2,828</u>	<u>-</u>	<u>2,828</u>
At 31 March 2024	<u>-</u>	<u>24,037</u>	<u>3,211</u>	<u>27,248</u>
NET BOOK VALUE				
At 31 March 2024	<u>675,030</u>	<u>5,316</u>	<u>577</u>	<u>680,923</u>
At 31 March 2023	<u>675,030</u>	<u>7,220</u>	<u>7</u>	<u>682,257</u>
 The freehold property comprises of:				
Property in Birmingham	415,000			
Property in London	<u>260,030</u>			
 At 31 March 2024	 <u><u>675,030</u></u>			

**Science of Spirituality Charitable Trust
(United Kingdom)**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

5. REVALUATION RESERVE

	Revaluation reserve £
At 1 April 2023	<u>233,987</u>
At 31 March 2024	<u><u>233,987</u></u>

The freehold property in Birmingham was professionally valued in 2017 at £415,000 on the Market Value basis.

6. GENERAL FUNDS

	Total £	Birmingham £	London £	Glasgow £	Liverpool £
Non-restricted funds					
Balance at 31 March 2023	682,249	258,095	424,054	-	100
Income and Expenditure Account for the year	41,988	12,926	29,062	-	-
Transfers	-	-	-	-	-
Balance at 31 March 2024	<u><u>724,237</u></u>	<u><u>271,021</u></u>	<u><u>453,116</u></u>	<u><u>-</u></u>	<u><u>100</u></u>

The Charity did not hold any Designated or Restricted funds at the year end (2023: £nil).

7. TRUSTEES

The Trustees who served during the year were:

Mr Mukesh Kumar Murria
Mrs Shakuntla Rani Pun
Dr Ravi Kumar Vatish
Mr Joginder Pal Kainth
Mr Pritam Singh
Mr Nirbhaj Singh Thind
Mrs Anamika Rani Jalalvand
Mrs Trishla Devi Murria
Mr Stephen Charles Hall
Mrs Harmesh Varma
Mr Nitin Sharma
Mrs Nasreen Kherdin

8. BRANCH ADMINISTRATORS

BIRMINGHAM:
LONDON:

Mrs Shakuntla Rani Pun
Mrs Harmesh Varma

2024

APRIL 2023 – MARCH 2024

SCIENCE OF SPIRITUALITY
CHARITABLE TRUST (U.K.)

Registered Charity
No.1096502



ANNUAL REPORT

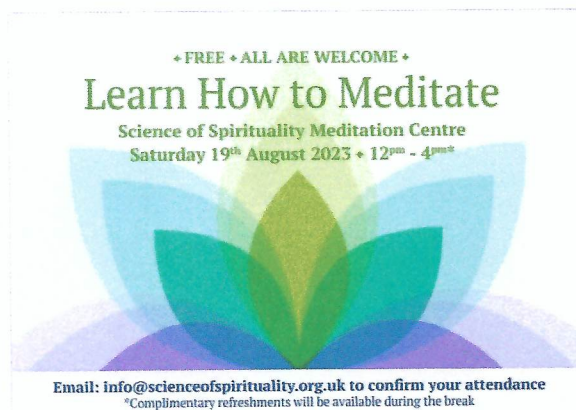
106 Icknield Port Road, Edgbaston, Birmingham, B16 0AA
www.scienceofspirituality.org.uk

Activities Undertaken

1. Regular openings of the Meditation Centre

We continue to offer weekly gatherings each Sunday morning, opening our doors to regulars as well as newcomers. The morning session includes inspiring reading and video presentations relating to ethical values and leading a spiritual life, followed by a short meditation sitting with instructions. This is followed by a complimentary vegetarian meal prepared by volunteers. Attendees can borrow books or media from the library and mingle with one another after the session. All in all, we are offering people of all backgrounds to come together and enjoy an opportunity to learn about the meditation practice, so that they can bring about calm in their day-to-day life.

2. One day meditation Retreats



The one-day meditation retreats offer attendees an opportunity to dedicate a whole day towards nurturing their spiritual practices and enjoy meditation sittings, readings and video throughout the day.

This year the retreats were held on 19th August 2023 and 3rd February 2024, with several individuals travelling from outside Birmingham to enjoy the opportunity.

3. We held our annual Veg it Out Event at the Meditation Centre on 5th August 2023



This was an outreach initiative and its aim was to promote the vegetarian and vegan diet, provide information about different food products and offer tastings to visitors. The day included a presentation on the benefits of adopting a Vegetarian and Vegan lifestyle. The event was shared through extensive leafleting in the local area as well as through social media. It was a great success and attracted many visitors from the local area.

4. In reach activities and celebrations

Throughout the year we marked various occasions such as celebrating the birth anniversaries of our spiritual Masters, a Diwali Celebration (12th November 2023), as well as a Christmas Party (10th December 2023) that involved decorating the centre, organising party games with the children and enjoying lots of festive food.

These events encourage bonding among members and newcomers.



We also organised a weekend trip to Wales Trip to Wales where 30 members stayed at a self-catering cottage in St Asaph. The outings included Llanberis Lake Railway, Snowdonia, Llandudno, Caernarfon Castle and the Pontcysyllte Aqueduct.





5. Food bank Collection

During the year our Meditation Centre has donated non-perishable and long dated food items for those in need. The items have been collected and delivered to the local **Spearhead Trust in Druids Heath.**

6. Ruhani Post Magazine

The Ruhani Post Magazine, that features articles from the great Masters of Science of Spirituality, continues to be produced in both English and Hindi/Punjabi and is distributed free of charge. The magazine is disseminated largely via email with only a few hard copies, in order to reduce printing and postage costs and for environmental reasons.

7. Financial Information

We continue to use a professional accountant to produce annual accounts for our charity.

8. Insurance

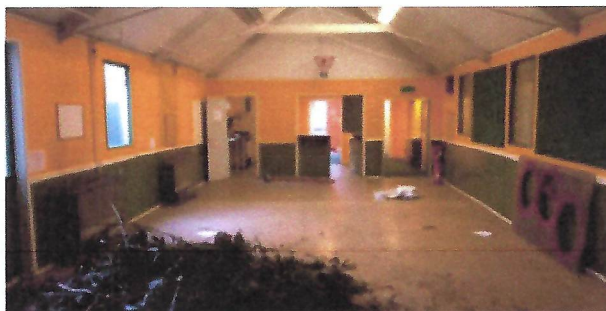
The Building Insurance and Public Liability Insurance are all up to date at the Meditation Centre.

Update from London Group

1. Renovation of the new Meditation Centre

In February 2020 Science of Spirituality, London bought a property for our organisation in Langley, Slough.

During 2023/24 we continued to work with an architect and other building professionals to finalise the plans for renovation of the Centre. We provided Health and Safety, Fire and First Aid training on site. Cleaning and minor repairs were undertaken.



2. Activities

We continued to provide access for our members to virtual meditation programmes and spiritual talks.

This year we increased the number of in person events, holding meetings in Central London in person twice a month and once a month in Langley.

We held several in person meditation retreats and day seminars during the year.

3. Foodbank Collection

We collected food donations at our New Year programme in January 2024. These were given to Nishkam Sewa who provide homeless people with all kinds of support including food items.

During the year members gave donations to purchase fresh vegetables for Newbury Soup Kitchen who provide meals for the homeless.



4. New Year Meditation Retreat

On Saturday 6th January 2024, the London Sangat held their New Year celebration at Colnbrook Village Hall close to Heathrow airport and the London SOS Meditation Centre.



The theme was "Meditate More in 2024" Following the meditation we had some yoga sessions and workshops. Afterwards a delicious Indian themed evening meal was served.



5. Insurance

The Building Insurance and Public Liability Insurance are all current.

6. Financial Information

We use a professional accountant to produce annual accounts for our charity.