INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales · Charity number 1157877

Details

Status	Registered
Legal form	Charitable company
Company number	08300433
Registered	2014-07-16
Register	View on the Charity Commission register

Contact

Address	ISKCON Bhaktivedanta Manor Bhaktivedanta Manor Dharam Marg Hilfield Lane Aldenham WATFORD
Phone	01923851000
Email	info@krishnatemple.com
Website	http://www.bhaktivedantamanor.co.uk/home/

Activities

Objects: THE CHARITY'S OBJECTS ARE TO ADVANCE, TRANSMIT, SPREAD AND PROPAGATE THE RELIGION OF KRISHNA CONSCIOUSNESS AS REVEALED IN THE TEACHINGS OF BHAGAVAD GITA AS IT IS AND SRIMAD BHAGAVATAM AS TAUGHT BY THE FOUNDER ACARYA A.C. BHAKTIVEDANTA SWAMI PRABHUPADA AND IN ACCORDANCE WITH THE TENETS OF THE INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS.

Activities: Advancement of religious activities

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Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Animals, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hertfordshire
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,551,928	£5,350,275	£14,836,740	83
2023-12-31	£5,722,738	£4,323,588	£13,635,087	72
2022-12-31	£4,900,103	£3,609,340	£12,235,937	65
2021-12-31	£4,515,473	£2,818,229	£10,945,174	63
2020-12-31	£3,855,293	£3,049,567	£9,247,930	71

Trustees

Name	Role	Appointed
Jean Griesser	Chair	2020-02-05
Daniel Hume		2026-06-21
Dilip Kumar Patel		2021-02-12
Mukesh Paw		2025-07-13
Pamela Naysmith		2019-04-28
Sanjiv Kumar Agarwal		2022-02-05
William John Martin Fleming		2021-02-12

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INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales - Charity number 1157877

Accounts

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Reference and Administrative Details

Trustees

Mr S K Agarwal
Mr W J M Fleming
Mr N B Gor
Mrs J Griesser
Mrs P Naysmith
Mr D K Patel
Mr K C Patel

Secretary

Mr N Bashir

Registered Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

ISKCON

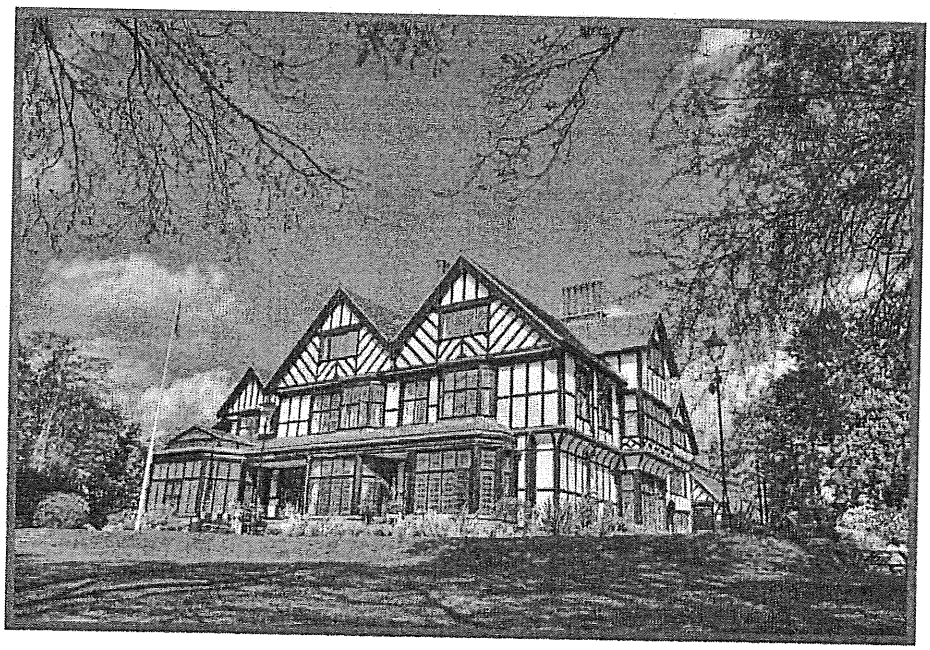
International Society for Krishna Consciousness

Bhaktivedanta Manor

Charity Number: 1157877

Trustees' Annual Report

31st December 2024



International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2020 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Objectives and activities

The organisation is a charitable company (number: 08300433) limited by guarantee, incorporated on 20 November 2012 and registered as a charity (number: 1157877) on 16 July 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The objectives of the charity are to advance, transmit, spread and propagate the religion of Krishna Consciousness as revealed in the teachings of Bhagavad Gita As It Is and Srimad Bhagavatam as taught by the Founder - Acarya A.C. Bhaktivedanta Swami Prabhupada and in accordance with the tenets of the International Society for Krishna Consciousness. More specifically the aims and objectives of the Charity are summarised below:

The Purposes of ISKCON

1) To systematically propagate spiritual knowledge to society at large and to educate all people in the techniques of spiritual life in order to check the imbalance of values in life and to achieve real unity and peace in the world.
2) To propagate a consciousness of Krishna (God), as it is revealed in the great scriptures of India, Bhagavad-gita and Srimad-Bhagavatam.
3) To bring the members of the Society together with each other and nearer to Krishna, the prime entity, thus developing the idea within the members, and humanity at large, that each soul is part and parcel of the quality of Godhead (Krishna).
4) To teach and encourage the sankirtana movement, congregational chanting of the holy name of God, as revealed in the teachings of Lord Sri Caitanya Mahaprabhu.
5) To erect for the members and for society at large a holy place of transcendental pastimes dedicated to the personality of Krishna.
6) To bring the members closer together for the purpose of teaching a simpler, more natural way of life.
7) With a view towards achieving the aforementioned purposes, to publish and distribute periodicals, magazines, books and other writings.

Public benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Structure, Governance and Management
The directors of the charitable company are also charity trustees for the purposes of charity law and under the Company's Articles. The International Society for Krishna Consciousness Limited, is the sole member or parent entity of ISKCON BM.

Nature of governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees
The power to appoint new trustees is vested in the members of the charity. In considering the recruitment of a new trustee, the members would look to seasoned individuals with broad management experience, relevant charity related skills, empathy and knowledge of the charity's work.

Induction and training of trustees
New trustees are invited to spend time with existing Trustees of the Board as part of their induction. Additional training and updates are offered as appropriate.

The Trustees (Board of Trustees)
All trustees give their time voluntarily [note: the temple president isn't a volunteer] and other than the temple president, receive no benefits from the Charity. Any expenses, if reclaimed from the Charity, will be set out in the notes to the accounts. Conflicts of interest are recorded and carefully monitored to ensure that trustees undertake their duty to act in the Charity's best interest.

Purpose

The Board of Directors are responsible for the Charity's administration. They ensure that ISKCON BM is effectively achieving its stated purposes and is compliant with the requirements of the governing documents and the law. Their key role is related to the charity's performance and compliance including the following below:

1) Direction and management of administration.
2) Appointing the President and Managing Director in collaboration with the Temple Council, Senior Management Team and GBC secretary.
3) Ensuring the charity is well run, solvent and delivering as per stated in its charitable objects.
4) Final sign off on the annual budget and high-level accounts.
5) Ensure compliance with requirements of the Charity Commission.
6) Sign off the annual achievement reports, annual returns and submitting accounts as required by law.
7) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out therein.
8) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
9) Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.
10) Ensure that charitable funds and assets are being used reasonably, and only in furtherance of the charity's objects.
11) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at risk.
12) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.
13) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The Board of Trustees are supported in their governance of the Charity by two subcommittees i.e. the Temple Council and the Patrons Council. The Senior Management Team oversee the efficient running of the Charity's operations. The roles of each of these committees are detailed below:

Senior Management Team (S.M.T.)

Purpose
1) The management team runs the operations of the temple on a daily, practical basis.
2) They are responsible for the delivery and practical implementation of the annual budget and strategic plans.
3) They take care of most temple services and operations, ensuring that the appropriate devotional culture and etiquettes are maintained and that goal and targets are achieved.
4)the temple's various councils and committees ensuring that performance targets are met and policies are followed. The various bodies, including the Temple Council, Patron Council Trustees etc function to assist the SMT in successfully managing ISKCON Bhaktivedanta Manor.
5) They maintain harmony, collaboration and progress.

Temple Council (T.C.)

Purpose
The Temple Council has a broad and inclusive membership, deliberately and by its own constitution. It seeks to represent the religious community (Krishna Community) as a whole, effectively providing a voice to those who make significant contributions to the society and its mission but may not be in Temple management. It combines leaders, various communities and other active stakeholders. Each member must be in good spiritual standing and not engaged in any activity that opposes the values and standards of ISKCON.

The Temple Council is governed by terms of reference.

1) Takes on board views and experience of all generations, levels of expertise and all the different community interest groups.
2) Helps form new Temple policies and initiatives.
3) Keeps existing policies up-to-date and help form 'position statements' on social and practical issues.
4) Addresses contemporary issues and how they may effect Temple policies.
5) Agrees on annual priorities for ISKCON Bhaktivedanta Manor.
6) Nominates and appoints new Trustees and its own members through a democratic/ voting process.
7) Focuses very much on the 'Seven Purposes of ISKCON', playing the role of a 'watchdog' to help ensure that the mood and priorities of the movement are upheld.
8) Delegates funding to a variety of ISKCON projects, on an annual basis.

The Patrons Council (P.C.)

Purpose
The specific executive duties of the PC are to:
1) Work with the Charity's management to increase and keep steady the number of Patrons and ensure their care and cultivation in Krishna consciousness.
2) Assist the Board of Trustees on major developments, including supporting fundraising initiatives for special projects, initiatives and developments;
3) Manage the Charity's 'profit centres', including Haveli, Bakery, Shop, Reception, Weddings, Guest House, Mail Order, Farm, Shop, Horticulture, Festivals and any outsourced areas (e.g. ICT).
4) Assess the Charity's outcomes (KPIs) and effectiveness as related to financial spend;
5) Monitor the works of the Patrons Working Committee and Finance Committee;

6) Assess the appropriateness and effectiveness of any funds invested or loaned to any other legal charitable entities with similar purpose;
7) Manage the Charity's property portfolio;
8) Manage the Charity's investment budget.
9) Any other matters requested by the Board of Trustees.

The specific advisory duties of the PC shall be to:

1) Advise the Board on matters of Patron membership, finance, investment and development;
2) Review the Charity's budget, internal and external financial statements and reports to ensure that they reflect best practice and advise the Board accordingly;
3) Review the business / operating models for each of the Charity's departments as and when required, and advise the Board accordingly;
4) Ensure arrangements for the annual Patron's Dinner.
5) Consider and advise the Board on the Charity's annual and long-term strategic aims;
6) Advise on an investments policy;
7) Consider any other matters when requested to do so by the Board.

Equal Opportunities
The Charity is an equal opportunities employer and is committed to promoting equal opportunity for all staff and job applicants.

Strategic Management of the Charity
Through extensive educational services to schools, colleges and universities, distribution of literature and presentations from its various publications and through numerous largely attended festivals, we offer a cultural resource for the re-spiritualisation of society. It seeks to live out the charity's objective, in particular how to alleviate the suffering of humanity and enact the teachings of the scriptures the charity subscribes to.

ISKCON BM's Strategy (in summary):
The key elements of our medium long term strategy are:

1. Education, training in religious practice: pastoral care

Regular classes, presentations and seminars are held for the benefit of members and the wider public, who are given insights into how to lead a more fulfilling life. This is in house training, school visits and we visit private homes and schools on invitation. In addition, events are held in universities. ISKCON BM also conducts residential courses for training both men and women in spiritual practice to enable them to learn the techniques of spiritual life as full-time residents or in their own homes.

2. Public festivals – promoting spiritual techniques

Festivals are an important part of our activities. They give opportunities for the public to be introduced to our spiritual teachings and allow existing members to become more involved and deepen their relationship with each other. Our festivals are cultural, entertaining, colourful and uplifting and are open to all. Our most major festival is Janmashtami, the celebration of Lord Krishna's birth in this world thousands of years ago.

Large portions of the grounds are transformed with tents, exhibitions, dance and drama. Children also enjoy puppet shows, face painting, drama and yoga. For adults there are multimedia presentations, worship in the main shrine, interactions, Q&A and a huge variety of live entertainment.

3. Distribution of literature

Many of our members distribute spiritual books, covering beneficial topics, for example, physical, mental, emotional and spiritual, including information which emphasises services to humanity, tolerance and respect to encourage unity and harmony among people of all backgrounds.

4. Distribution of sanctified vegetarian food (Prasad)

The food we distribute is not only vegetarian but also spiritually sanctified food called prasad, this means that anyone who eats it is physically and spiritually benefitted. A non-violent and conscious lifestyle is advocated through the focus on a vegetarian, ahimsa lifestyle. Many of the charity's members pursue a vegan lifestyle or are ahimsa vegans-consuming dairy from farms that follow the highest ethical standards of dairy production.

5. Encouraging positive life principles and social engagement through volunteering

We are hugely dependent on our volunteers. Without their selfless dedication our society would not be able to perform the festivals and activities ISKCON BM is reputed for holding.

6. The overseeing of *sangas* (spiritual gatherings)

We oversee and encourage spiritual home programmes where individuals meet regularly for study and perform devotional activities, providing teaching and important association for its members.

7. Outreach, including youth outreach, to people of all ages and cultural backgrounds

Outreach is a very important part of our activities. We encourage members of the public to attend our Open Days, courses, classes and retreats that are organised.

8. Fundraising

We strive to raise funds in a variety of ways. We have a patronage system and one-off donations systems which help to keep up the day to day running. We rely on the generous donations of our Patrons, overseen by our Patron Council.

9. Kirtan (congregations and public chanting of the names of God)

Typically, a call and response style chant/song/hymn set to music ('Kirtan'). Kirtan can explore spiritual ideas and express love and devotion to God. Kirtan often involves dancing and we are probably still famous for our public kirtan in town and city centres. Such activities have their cultural roots in Hinduism. Kirtan brings people together in joyous song which extols love and devotion to God.

10. Promoting a more natural way of life through farming and horticulture

New Gokul, ISKCON BM's Dairy Farm and Visitor Centre reintroduces a radical approach to farming in the modern world. It is called a Goshala because it shelters cows ('go' is Sanskrit for cow; and 'shala' - shelter). The herd includes milk-giving cows , working oxen and at least one mature bull. The remainder are either calves or retired. Cows bear their first calf and start giving milk at 30 months; oxen start work at 24 months. In winter, when grass stops growing and fields become waterlogged, the herd shelters indoors, where they have plenty of space and access to the open air. In the summer they prefer to be outside day and night.

A unique feature of the farm is its growing reliance on ox power and hand milking. Milk produced on a sustainable and humane farm is better for people and better for the cows. New Gokul provides for the needs of the cows for their whole lives.

Risk management
The Charity's risk register is reviewed and discussed by the Trustees at every meeting of the Board of Trustees. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

- Mitigation procedures are developed
- Responsibilities for implementation and review are assigned
- The status is monitored on a regular and timely basis.

Achievements and Performance

Chair of Trustees Summary Report Temple President

The year 2024 continued Bhaktivedanta Manor's ancient and modern traditions of spectacular celebrations that include dramas, personal anecdotes, philosophy, singing, dancing and extraordinary feasting. Further, under professional tutelage, some devotees made stained glass peacocks to decorate the new Haveli building's windows.

Also unique for 2024 was that the Manor's Temple President was invited to attend a working breakfast with Prime Minister Keir Starmer at 10 Downing Street. And Manor representatives continue to attend Holocaust Memorial events, War memorial events, local town meetings, and a number of other community and faith engagements.

The Manor continues to attract many guests daily and even more on the weekends and during holidays. This heavy footfall offers the welcome opportunity to introduce and attract our many guests to the diverse aspects of our devotional culture: School of Bhakti for education and pilgrimages, volunteer services, Krishna Club for children, organic farming and cow care, and so forth.

The live strategic priority for the Manor continued to take steps forward from 2023. The New Gokula visitors centre design process is about to submit a full planning application. Stable Block development is ongoing and the Manor-owned residences in the nearby village will start improvements soon.

In 2024, the Patrons Council continued to oversee the protection of Bhaktivedanta Manor assets. The Estate and Operations Committee continued with its important maintenance and development functions. Of special note is that Manor devotees agreed to engage a well-know planning consultant firm, LDA, to help develop a 50-year plan for the long term development of Bhaktivedanta Manor.
The Trustees and the Patrons Council continue to work with the Finance Team to develop a more simple and transparent view of the complex financial income and expenditure of the Manor.

The Manor's various departments worked hard towards overall financial stability, both in terms of cost control and increasing income where possible. As in 2023, this impressive effort has left the Manor in a secure financial position.

Devotees have developed programs specifically to attract those who are unfamiliar with the Krishna culture. Every aspect of these programs, from the talk to the music, to the entertainment and feast, is done to effectively deliver the aims and objectives of Bhaktivedanta Manor. A small group of brahmacharis went to Liverpool to establish a

preaching centre there and have met with great success. Many Liverpudlians have enthusiastically engaged in kirtan, Krishna katha, and honouring prasada.

Looking to 2025, Bhaktivedanta Manor plans to continue its trajectory of growth, welcoming visitors to New Gokula, educating students in the School of Bhakti, and investing time, energy and talent into more dynamic outreach programs. We also envision a close working and decision-making relationship between the Board of Trustees and its two subcommittees, i.e. the Patrons Council and Temple Council. And our Ecosystem to coordinate our many departments is becoming firmly established for the benefit of all.

DEPARTMENTAL REPORTS

EDUCATION

School of Bhakti

Purpose
The School of Bhakti offers a range of educational, spiritual and practical courses and workshops based on the ancient Vedas. They strive to develop systematic presentations of the Krishna conscious philosophy in a way that is accessible to people from all backgrounds and walks of life.

Highlights and goals in 2024:

- **Enhanced Leadership & Processes**: Krishna Kirtan das and Sundari Radha dasi assumed leadership, fostering improved efficiencies and staff operations.
- **Expanded Course Offerings**: Increased the variety of courses, including launching the free online "Discover" course and a new strategic booklet for tiered-level courses.
- **Strengthened Community Links**: Developed closer ties with Sanga/meeting groups, supporting a more integrated community experience.
- **Major Events & Productions**: Organised landmark events such as the large-scale drama production "The Dice Game" and a New Year's Eve talent show.
- **Successful Retreat & Strategic Initiatives**: Held a successful retreat to India's holy places with Keshav Swami and implemented new business development plans.

2025 goals:

- Launch School of Bhakti Productions, aiming for three theatre productions per year.
- Enhance classroom experience and student satisfaction through tech upgrades, better planning, and volunteer improvements.
- Expand reach by attracting new teachers, applying for grants, and collaborating with OmLife and OmNom for OmTalks in London.

Krishna Club

Purpose
To provide a balanced system of Krishna Conscious education for 4-14 year olds in a fun and informative way. Also to learn about Srila Prabhupada's teachings and ancient Indian culture in a nurturing and spiritual environment. That includes prayer, key festivals and scriptures. The purpose is to invest in community youth in an engaging way. Krishna Club runs every Sunday morning, during school Term time.

Highlights and goals in 2024:

- Krishna Club now comprises multiple classes made of many children and teachers.
- **Tailored curriculum**: Different teaching methods for different age groups—songs and play for younger kids, formal classes for older ones, and debates/challenges for tweens/teens to develop preaching skills.

- **Bridging Year & Pandava Sena Link**: Year 9 students join a transition program with kirtan, classes, and service to stay connected to the temple; graduate teenagers assist as teaching assistants and in technical setup.
- **Optional Clubs**: Mrdanga, harmonium, Hindi, Gujarati, and art classes, with plans to introduce a shloka and drama club.
- **Festivals & Special Events**: Organized their own devotional festivals, hosted special guest speakers, and invited all children beyond the club for select events. Children took part in Gita Jayanti recitation and Janmashtami dramas.
- **Parent Engagement**: Introduced a morning class for parents while their children attend sessions.

Pre-School

Purpose
To educate and encourage children aged 3-5 years old in their Krishna consciousness, and The Early Years Foundation standards for Learning and Development. **The** main goals for The Manor Pre School children are
to help the children develop their personal, social and emotional, development, communication, language and literacy in a safe and fun environment. They ensure that all staff participate in CPD Continuous Professional Development through Herts for Learning and the Early Years Alliance.

Highlights and goals in 2024:

OFSTED Report
"Children develop a deep sense of belonging and settle swiftly in this engaging learning environment. They become absorbed in the many learning opportunities that staff plan around this unique community.For example, children are eager to feed the cows that live in the neighbouring building. They enjoy learning about the various crops that grow and how they are used within the community..".

- **Dental Health Awareness**: A dentist visited to check children's teeth and teach them about brushing and healthy eating.
- **Health & Wellbeing**: A doctor explained the importance of outdoor physical play and spending time in nature.
- **Community Festivals**: Parents and children participated in wonderful festivals throughout the year.

Ashram Residents

Purpose
Ashram (monastic) life onsite offers a spiritual foundation in the form of a Krishna conscious residential lifestyle with regular morning program attendance and an atmosphere conducive to focused spiritual practice, preaching/ sharing relationships and opportunities to serve. Members may be staying in the ashram anything from a few days, to many years, depending greatly on personal nature and level of commitment to this way of life. Bhaktivedanta Manor has onsite facilities for both male and female ashrams. Naturally accommodation, and most activities are kept separatee for the different genders.

Highlights and goals in 2024:

LADIES:

- **Service Expansion**: Increased women's involvement in projects like the Be a Monk Challenge, Woofers Preaching Project, homecare visits, and congregational kirtans.
- **Supportive Environment**: Regular Ashram Core Team meetings to resolve conflicts, promote open communication, and strengthen relationships.
- **Education & Outreach**: Hosted Veda courses, weekly sangas with guest speakers, scriptural discussions, music sessions, and book distribution.
- **Key Initiatives**: Organised the Be a Monk Challenge and collaborated with the Goshala Team on the Woofers Preaching Project.
- **Social Media Engagement**: Launched the 'Ladies of Bhakti' Instagram page in collaboration with external devotees and departments to reach a wider audience.
- **Farm & Temple Integration**: The Ladies' Ashram collaborates with the farm team to offer a combined experience of interactive discussions, question-and-answer sessions, and shared snacks, fostering a joyful and diverse schedule for participants.
- **Wellbeing & Cultural Engagement**: They provide yoga, qigong, and other movement sessions, alongside sari workshops and the Temple Challenge, inviting volunteers to join the Morning Programme with monks and residents.

Goals for 2025

Project Development: To fully develop and consolidate the Be a Monk Challenge and the Woofers Preaching Project.

Wellbeing Opportunities:

- **Physical Wellbeing**: Create opportunities for residents to engage in physical exercise at least twice a week.
- **Emotional Wellbeing**: Continue fortnightly one-to-one pastoral care meetings.
- **Mental Wellbeing**: Ensure residents dedicate at least 30 minutes daily to reading.
- Quarterly ashram outings

MEN:

- **Planned & Delivered Programs**: Targeted Be a Monk challenges, Monk experiences, Veda Courses, and Sabbatical program, successfully facilitating nearly multiple residential experiences.
- **Ashram Engagement**: Residents participated in book distribution, house programs, preaching, teaching, and deity worship.
- **University Outreach**: Increased efforts in sharing wisdom at universities.
- **New Ashram Commitments**: Young men committed to residing in the ashram for a year.
- **Liverpool Preaching Centre**: A team has been based in Liverpool since September to establish a permanent preaching centre.

Goals for 2025:

In 2025 they plan to have a structured team to infuse spirituality in the youth with a strategic approach. They are also excited to launch a new initiative: Immersive temple experience (ITE) where they make monastic life more accessible. They aim to run the same number of courses they ran in 2024 and to explore different promotional methods with a view of maximising exposure.

CONGREGATIONAL DEVELOPMENT

Sangas (Groups)

Purpose
Helping Bhaktivedanta Manors huge community and congregation form groups of friends, facilitating spiritual guidance offered by experienced practitioners of Krishna consciousness. These groups, called *Sangas,* are connected to the Mentorship system (which focuses on local spiritual guidance) which is designed to lead up to the various stages of Initiation (ordination) into ISKCON.

Highlights and Goals in 2024

Sanga Consolidation: All Sanga groups (BMF, SB, BV, VCC) merged under *Manor Sangas*, managed by a unified Sanga Committee to create a cohesive structure.
Stronger Support Network: Area Coordinators were introduced to support Sanga leaders and improve their connection with Bhaktivedanta Manor.
Better Integration: The new structure helped Sangas align with wider Manor activities while providing personalised support.
Holistic Member Journey: The model includes courses (via School of Bhakti), Sankirtan, and volunteering, leading members towards the Mentorship system.
Eliminating Silos: The transition aimed to unify departments, ensuring a collaborative and well-supported Sanga community.

Goals for 2025:

Looking ahead, a key priority for 2025 is to develop and roll out a curriculum for Sanga groups that will focus on supporting their spiritual growth and cultivation.

ISKCON Bhaktivedanta Manor Foundation (BMF)

Purpose
The ISKCON BM Foundation (BMF) is the main fundraising and congregational care department of ISKCON BM. It was established in 1988 with the aim of providing a sound financial base for ISKCON BM's projects and activities. It has been jovially declared the BMF not only stands for Bhaktivedanta Manor Foundation, but it can also mean Be My Friend, and even Births, Marriages and Funerals. Indeed, this department oversees and often facilitates the social and cultural needs of the Manor's huge congregation.

Highlights and goals in 2024:

- **Sunday Love Feast Program**: Continues with momentum, now shared with the School of Bhakti, offering kirtan, classes, performances, and a vegetarian feast to deepen guests' Krishna consciousness experience.
- **Admin & Volunteer Support**: Increased assistance and training needed for BMF admin staff to manage the contacts database, mail-outs, and operations.
- **Pilgrimage & Festivals**: BMF organised retreats to holy places in India for Patron families and played a key role in festivals like Sankranti and the book distribution marathon.
- **Gita Jayanti Event**: Held on 28th December with community participation, Sanskrit recitation, music, a fire ceremony, and the sponsorship of thousands of Gitas for free distribution.
- **Funerals & Memorials**: A devotee serving as a Funeral Director supports both ISKCON and the wider Hindu community, offering pastoral care and liaising with key figures in the Hindu/Indian community.

TEMPLE AND VISITORS

Worship

Centred around the beautiful Deities in the temple room shrine, the daily worship programme attracts many guests. The Deities are the spiritual heart-beat of the Temple community and worship is organised by resident monks and senior congregation members. ISKCON BM maintains a very high standard of Deity worship which continually attracts many visitors. The shrine can aptly be called the spiritual heart-beat of the entire project.

Festivals and the Festival Committee (F.C)

Purpose

The Festival Committee (FC) has the challenging task of creating wonderful experiences for tens of thousands of pilgrims every year - who come from far and wide to visit the Temple. The team plans, manages and delivers five main festivals each year *(Gaura Purnima, Holi, Ramanavami, Summer Fest (Holi), Janmashtami, Diwali).* It also plays an important role in a number of smaller celebrations onsite.

Highlights and goals in 2024:

- **Improved Accessibility & Sustainability**: Introduced shuttle services and a transport hub to reduce car usage and carbon footprint.
- **Successful Public Transport Shift**: More pilgrims used public transport, easing congestion and parking stress.
- **Enhanced Visitor Experience**: A revamped ticketing system reduced wait times, ensuring smoother movement and a stress-free pilgrimage.
- **Eco-Friendly Diwali Celebrations**: Replaced fireworks with an interactive 'Diwali Trail' featuring illuminated displays, storytelling, and cultural performances.
- **Increased Community Engagement**: Many thousands attendees enjoyed the sustainable Diwali Trail, maintaining the festival's vibrancy.

Goals for 2025:

Immersive Ramnavami Trail: Visitors journey through the life and virtues of Lord Ram—son, brother, husband, friend, and king—via interactive stations set along forest paths.
Springtime Theme: Emphasising renewal, spiritual growth, and unity, the trail highlights key figures and lessons from Lord Ram's life.
Culminating Lake Festival: The experience ends with a celebration by the lake, blending spirituality, education, and cultural enrichment for a memorable 2025 Ramnavami.

Performances - Bhaktivedanta Players drama group

Purpose

Bhaktivedanta Manor's main drama troupe aims to entertain, educate and inspire its audience. It brings scriptures to life and provides a unique service to the community and general public. Plays are performed at all the temple's public festivals, as well as on special days in the tradition, across the UK and beyond, and at various other annual events.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Highlights and goals in 2024:

- **Succession Planning**: With key Bhaktivedanta Players leaders over age 60, empowering younger generations became a priority.
- **Youth Drama Group**: *Bhaktivedanta Players Youth* was established in 2024 to nurture the next generation of performers.
- **Dual Performances**: While the adult team performed at regular temple festivals, the youth group also took part as a support act or in separate time slots.
- **Global Outreach**: The Director and other members travelled to ISKCON centres in Mauritius, Sweden, and France to perform, train, and inspire local volunteers.
- **Sustaining Legacy**: Efforts were focused on ensuring the long-term future of the Bhaktivedanta Players through youth engagement and international collaboration.

Goals for 2025:

- **40th Anniversary Celebration**: In 2025, the Bhaktivedanta Players—one of the Manor's longest-serving departments—celebrate four decades of enriching pilgrim experiences through drama.
- **Commemorative Articles**: A series of publications will spotlight their international tours, prominent productions, influence on children, future vision, and include interviews with actors.
- **Special Event**: Plans are underway for a dedicated '40th anniversary' day of performances at the end of May.

Volunteers

Purpose
The Volunteer Care Council (VCC) was established as a vital part of ISKCON BM's program to help look after and oversee the hugely growing numbers of volunteers. This lays the foundation for a Temple that in return, gives the best spiritual support to all who come through their doors. Volunteers are engaged according to a non-binding volunteer's agreement and covered under the charity' insurance and have to abide by the charity's policies and procedures.

Highlights and goals in 2024:

- **Enhanced Volunteer Training**: Online annual training was highly successful, with most of Janmashtami 2024 volunteers completing it. Orientation sessions improved awareness of roles and responsibilities.
- **Increased Volunteer Engagement**: Thousands of volunteers served at Janmashtami 2024, and regular contributors to running the Manor and its events.
- **Stronger Community & Welfare Support**: Welfare calls deepened relationships with volunteers, leading to the creation of five *Sanga* groups for regular volunteers.
- **Interdepartmental Collaboration**: Worked with the School of Bhakti on volunteer training, integrating their volunteers into the Manor Volunteers database and thousands of cookies were baked to support the December book marathon Sankirtan team.
- **Growing Youth Participation**: More young people now volunteer through the *Duke of Edinburgh Award* scheme.

Goals for 2025

- **Corporate Seva & Engagement**: Introduce corporate seva days at the Manor, inviting companies to serve and support community projects.
- **Volunteer Development & Training**: Provide team leader training and develop Janmashtami volunteer orientations, ensuring smooth and effective service coordination.

- **Supportive Structures & Safety**: Strengthen volunteer engagement through istaghostis and sangas, and implement risk assessments across all service areas.

The Devotee Care Office
This new department has been formed to help ensure that member of the Bhaktivedanta Manor community are spiritually happy, materially well-situated and embedding the positive culture of care, helping one-another especially the more vulnerable, one of the cardinal principles given by the movement's historical spiritual teachers. With a growing and aging community and congregation, the need for a department of this nature has grown particularly necessary.

Highlights and goals in 2024:
The leaders include Dr Sanjiv Agarwal, Manager Hemangi Radha dasi, and Secretary, Saraswati.

- **Volunteer & Initiative Growth**: Developed many procedures and initiatives, with a pool of mutliple volunteers supporting various projects.
- **Support for Over 50s**: *Friendship Group* for social engagement and *Vanaprastha Group* for scriptural discussions and guidance.
- **Meals on Wheels**: Operates five days a week, delivering meals to vulnerable individuals across South West Hertfordshire, Greater London, Surrey, and Bedfordshire.
- **Devotee & Community Care**: Collaboration with Pastoral Care, social services, ISKCON London, and alternative therapy providers to offer support in housing, mediation, bereavement, and health.
- **Health & Wellbeing Festival**: Featured talks, activities, workshops, and local charity collaborations to promote healthy living and community support.

Plans for 2025
- Annual Devotee Care Fest
- Friendship group for Srila Prabhupada disciples
- End of Life spiritual support training and chaplaincy for volunteers, mentors and Bhakta Vrksha groups and care homes

OUTREACH

Friends: Krishna Wisdom

Purpose
Krishna Wisdom helps make Krishna consciousness accessible to those who are new to the philosophy, culture and practice in a fun and innovative way. It also aims to provide on-going nourishment and inspire growth and commitment to practice Krishna Consciousness for those members.

Highlights and goals in 2024

- **Mystic India Trip**: Organised an annual pilgrimage to sacred sites, including Kurukshetra, Rishikesh, Badrinath, Valley of Flowers, and Shivpuri.
- **Christmas Soul Expressions**: Hosted a festive edition of Soul Expressions with kirtan, meditation, and storytelling, fostering community spirit.
- **Wellbeing Retreat**: Organised a retreat attended by hundreds of guests, many of whom visited the temple for the first time.

- **Weekly Online Sessions**: Hosted 'Mind Body Soul' every Tuesday, featuring mantra meditation and Bhagavad Gita wisdom.
- **Wisdom Wednesdays**: Weekly in-person gatherings with devotional music, philosophy, association, and vegetarian food.

Plans for 2025:

- **Community Building**: Fostering genuine friendships and empowering members through meaningful connections.
- **Saturday Functions (from Spring 2025)**: Offering yoga retreats, mantra meditation, cow and nature experiences, and resilience workshops to nurture body, mind, and soul.
- **India Retreat**: Planned visits to Delhi, Jaipur, Vrindavan, and Kathmandu for a deeper cultural and spiritual experience.

Book Distribution

Purpose
To distribute Srila Prabhupada's books all over the UK in a variety of dynamic and effective ways, inspiring people to share Krishna Consciousness and help people who received the books to take their next steps in spiritual life. Every December ISKCON devotees around the world make a special effort to distribute Srila Prabhupada's books as widely as possible, for the spiritual benefit of society. The profound teachings of Krishna Consciousness are distributed by devotees in many different ways, and the majority of participants are member of community-based groups that proactively preach.

Highlights and goals in 2024:

- **Varied Book Distribution Methods**: Travelling parties on high streets, mini street festivals with kirtan, door-to-door outreach, engaging existing contacts, supermarket tables, and on-site sales at the Manor.
- **New City Preaching Centre**: Since late September, monks have set up a permanent base, travelling into the city centre to run gazebos and book tables.
- **Annual Winter Book Marathon**: From 1 to 24 December, the community makes a special effort to distribute books in honour of Srila Prabhupada.
- **2024 Objective**: Aiming to 'knock on 51,000 doors', which was achieved when including street interactions—resulting in fewer overall books but deeper, more personal engagement.
- **Youth Involvement & Follow-up**: Many children participated, two follow-up events took place at the Manor, and thousands of cookies were distributed throughout December.

Goals for 2025:

- Incorporate Hari Nama processions in Liverpool city centre.
- Organise Food for Life programmes to serve the needy in the local community.

Youth:
Krishna Consciousness University Societies and ISKCON Pandava Sena

Purpose
ISKCON Pandava Sena ('PS'), established in 1994 at Bhaktivedanta Manor, hosts university programmes, international retreats, socials, kirtans and much more aimed at interested people aged 8 – 25. For older members

attending university, there is a natural working relationship with the Krishna Consciousness University Societies (KCSocs).

Highlights and goals in 2024:

- **Busy Final Quarter**: School and university projects (SNL, Project X, KCSOC) grew significantly, alongside the winter marathon and annual mentorship trip.
- **New Initiatives & Trips**: Projects started strong, new ventures launched, and upcoming trips quickly sold out their early bird spaces.
- **Online Presence & Events**: Revamped KCSOC and PSena websites, plus notable gatherings like the Day Retreat.
- **Community Engagement**: Empower event on Srila Haridasa Thakura's teachings, RISE (Boys' House Programme) and weekly *PSundays* brought the community together for service at the Manor, including support for major events like the Patrons' Gathering and Govardhan Puja Annakuta.
- **PS Family Project**: Each team is paired with a PS alumni family, creating a supportive network through kirtans, prasadam, and shared insights into a Krishna conscious lifestyle.

2025 plans:

- **Dharma Initiative**: A project designed to empower the next generation by connecting students and young professionals with guidance from successful patrons.
- **Summer Youth Trips**: Senagetaway (16+) in Sweden and Evolve (11–16) in Lincolnshire have been launched, offering immersive experiences for young people.

KCSOC

- **Successful Freshers Engagement**: Successfully signed-up many students at freshers' fairs nationwide, boosting KCSOC's presence among university students.
- **New Chapters Established**: Brand new KCSOCs have been launched in Oxford, Keele, and Nottingham, with plans for further expansion.
- **Flagship Events**: Cambridge KCSOC's event with HH Keshava Maharaj flagship event, and the Midlands KCOCs hosted their inaugural flagship Kirtan event.

Public Kirtans

Purpose

Public kirtan events allow everyone to experience the pleasure of chanting Krishna's names. Processions outside of the Temple create awareness of Hare Krishna devotees and encourage members of the public to spiritually benefit, learn more and visit local temples. During and as part of such processions, often books and leaflets etc are distributed.

Highlights and goals in 2024:

- The team expanded their outreach in 2024 by visiting towns and boroughs within a radius of Bhaktivedanta Manor, increasingly venturing into London suburbs.
- For spring 2025, extra Hari Namas are planned three days a week in locations around Greater London, Northampton, and Chelmsford.

Communications/ Publications

Purpose
This area of Bhaktivedanta Manor works to create and sustain favourable and honest relations and environments with external audiences, so that ISKCON as a whole may be better understood by all parts of society as a growing and diverse religious community. Significantly, the Communications team looks to ensure that ISKCON Bhaktivedeanta Manor's spiritual message is both practical and relevant in the contemporary world.

Every year they attend a wide variety of local and national events, representing the society. This includes working with the wider Hindu community, academics, the media, interfaith events and local functions. They also host many special guests to the Manor's annual public festivals, and at other times.

There are also on-going publications such as community newsletters, annual magazines and oversees ISKCON's presence on social media, which is maintained by volunteers.

Bhaktivedanta Manor's social media outlets include:

Facebook:	https://www.facebook.com/bhaktivedantamanor
Youtube:	https://www.youtube.com/user/BhaktivedantaManor
Instagram:	https://www.instagram.com/bhaktivedanta_manor/
Youtube LiveStream:	https://www.youtube.com/user/ManorRecordings

Highlights and goals in 2024:

- **Communications & Collaboration**: Transferred responsibility for the Communications Operations team overseeing invited guests at festivals, forging closer links with the Volunteers Care Council and Festival Committee.
- **High-Profile Guest Engagements**: Welcomed special visits from notable figures such as Revd Dr Richard Sudworth OBE and Rev'd Canon Will Gibbs, who contributed to meaningful discussions on pastoral care and environmental initiatives.
- **Interfaith & Parliamentary Events**: Participated in an Interfaith Week event at St Albans Cathedral and held the Women's Faith Forum in Parliament on Hate Crime Awareness, fostering community understanding.
- **Prominent Diwali Celebrations**: Devotees led Diwali events across London, including the vibrant Diwali in London (DiL) in Trafalgar Square and ceremonies at prestigious venues like the House of Commons and Number 10 Downing Street.
- **National Engagement**: ISKCON Bhaktivedanta Manor was represented at high-level gatherings, including a breakfast hosted by Sir Keir Starmer with faith leaders from various traditions.

Publications

Throughout 2024 there were monthly E-Newsletters (E-Zines) which reached thousands.

Highlights and goals in 2024:

- **Diverse Printed Publications**: Released an annual Janmashtami Magazine, Vyasa-Puja Community Offerings Book, 2025 Calendar, updated Patronship Booklet, event posters/signs, and a new publication of Srila Prabhupada's *Krishna: The Reservoir of Pleasure* to portray the Manor as a centre for learning, service, sharing, and community.
- **Enhanced Digital Communication**: Complemented the print materials with a monthly e-newsletter, a regularly updated website, and frequent WhatsApp updates in the Manor Community Group.

2025 goals:

Continue with the publications and updates that are ongoing, as well as push out more content based on the Monthly Challenges as in the 2025 calendar, encouraging the community to get involved and develop their spiritual life.

COWS, FARMING AND THE LAND

New Gokul dairy farm

Purpose
New Gokul is ISKCON BM's dairy farm and visitor centre. They have a mixed herd of 60 animals, some of whom give milk, some who are working oxen, and some who are retired or in their childhood. It is Britain's foremost centre of cow protection and working oxen. Fifty-three acres of land belonging to Bhaktivedanta Manor is designated for cow, oxen and bull grazing.

Highlights and goals in 2024:

- **Expanded Cow Hospital**: Extended barns to accommodate more cows needing medical care.
- **Record Ox Hours**: Achieved the highest ever recorded ox-working hours at the Manor.
- **Innovative Donor Engagement**: Sending personalized videos to online donors, featuring their names while feeding cows, significantly boosted donations.
- **New Additions & Activities**: Introduced three miniature zebus for public interaction and continued the popular ox parade from 2023.
- **Training & Renovations**: Chief herdsman enrolled in an environmental management course, and the WWOOF members' living room was renovated.

Goals for 2025:

- Expand programs for children and new audiences, especially with zebu cows.
- Increase ox-working hour
- Organize another summer ox parade.

Horticulture

Purpose
The horticultural side of Bhaktivedanta Manor grows vegetables, herbs and fruits to promote a healthy, eco-friendly diet. It is based at 'Holland Farm', which is placed at the opposite side of the Manor's 78-acre estate. About 8 of those acres are specifically dedicated to horticulture.

Many of the younger generation are come forward to volunteer at Bhaktivedanta Manor. Some of them are coming simply to serve the community, others for work experience, and some are taking part in the Duke of Edinburgh programme. Most, however, enter via the Worldwide Organic Farming (WWOOF) scheme.
Also on site are greenhouses dedicated to the sacred Tulasi plant. Their leaves are used in food offerings to the Temple deities and potted plants are part of the morning program of worship.

Highlights and goals in 2024:

- **Diverse Crop Production**: In 2024, the farm cultivated a broad range of vegetables, including potatoes, tomatoes, cauliflowers, green beans, bell peppers, and various leafy greens.
- **Community Engagement**: Volunteers, mentorship groups, and Krishna Club children participated in all stages of horticulture—from potting to harvesting—gaining hands-on farming experience.
- **Wider Community Support**: Multiple communities contributed time and resources, indicating broad cooperation and enthusiasm for the farming initiatives.
- **Upgraded Facilities**: Old caravans at Holland Farm were replaced with two new units, and three new shower facilities were added, improving volunteer and worker amenities.
- **Sustainable Farming Practices**: A new drip irrigation system covering three acres underscores the commitment to water conservation and eco-friendly agriculture.

Goals for 2025:

Holland Farm will continue to be the favourite location for volunteering by international travelling volunteers via WWOOF. The farm no longer accepts independent volunteers from outside the community, as the compromises the vetting process.

Gardens and Estate

Highlights and goals in 2024:

- **Greenhouse System Upgrade**: The automated heating and ventilation system in the Tulasi Greenhouses was deemed unviable, with plans to install a new system by the end of winter 2024 that allows for manual window and heating control seasonally.
- **Enhanced Accessibility & Water Features**: The parikram (meditational) path along the driveway officially opened, designed to be wheelchair and buggy friendly, and a rainwater-fed water pipe has been fitted to the lake to sustain the waterfall along the Bhagavat-gita walk.
- **Lake Island Improvements**: Work on the island in the lake began, including the installation of a Mahavishnu statue and the establishment of a new Japa Garden with additional statues.

- **Garden Refreshment**: Plant and flower beds around the Haveli have been refreshed, and large wooden flower boxes have been added to the geogrid field, farm, Tulasi Greenhouses, and the area near the temple room window
- **George Harrison Garden Update**: A new layer of gravel, using specific stone to preserve the original design, has been laid in the George Harrison Garden

2025 goals

- Further develop the features around the lake, including the island, with added cleaning and debris removal.
- Enhance the Japa Garden.
- Extend the parikram path around the cow fields and growing fields.

Fundraising

We aim to raise funds for our charitable objectives responsibly and transparently. We want everyone we interact with to feel they are informed and free from undue influence when they consider donating. In particular, this includes anyone who may be in a temporary or permanent vulnerable state and unable to make an informed decision about giving. We strive to adhere to and meet the standards in the Fundraising Regulator's Code of Fundraising Practice.

We imbibe these principles across the charity including both staff and volunteers who fundraise for us. We did not engage any professional fund-raisers or commercial participators during the year.

Where we fall short for whatever reason, fundraising related complaints can be lodged via the website and are handled appropriately by our Bhaktivedanta Manor Foundation team.

Bhaktivedanta Manor Foundation would thoroughly consider every complaint with the aim of learning and improving from such feedback. This ensures complaints are centralised, our standards remain high and we treat our supporters fairly. In 2023, there were no complaints logged in respect to fundraising with the charity; we are not part of any voluntary regulation scheme.

We are committed to maintaining high standards, so we closely follow sector guidance and best practice, including guidance from the Charity Commission.

All funds raised through voluntary donations are received either onsite, via our website, from outreach activities e.g. distribution of spiritual literatures at events/on the street/to various organisations, ongoing patronship programmes or festival appeals and direct mail. Direct mail is co-ordinated and reviewed by our Bhaktivedanta Manor Foundation team to ensure it is relevant and not unreasonably intrusive or persistent.

We are very humbled and grateful for the support our community members provide whether that is financial, resources, time or spiritual – our dear Srila Prabhupada is surely pleased by our individual and collective efforts to push on this most valuable Krishna Consciousness movement for the benefit of all.

Financial review:

The charity reported a net income of £1,201,653 for the year ended 31 December 2024, compared to £1,399,150 for the previous year. Included in this year's figure is a net expenditure of £ 105,810 that was restricted for specific purposes, as compared to a net expenditure of £14,195 restricted for specific purposes in 2023.

The reduction in the net income compared to the previous year is primarily due to the increased expenditure by the charity, particularly in the cost of raising funds.

The net assets of the charity have increased from £13,635,087 to £ 14,836,070.

Reserves

As of 31 December 2024, the charity's unrestricted general reserves stand at £1,249,388 compared to £1,401,700 in the prior year. The charity has designated general funds of £3,221,184 (2023: £2,269,628) for specific future projects and requirements, as explained in note 19 of these financial statements. These projects and requirements will further help the charity to meet its charitable objectives. Restricted reserves amounted to £ 1,312,647 (2023: £1,418,457).

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees aim to maintain a robust level of unrestricted funds to meet the future funding requirements for the charity's ongoing activities. The charity anticipates utilising these reserves to manage increased cash flow expenditures and to mitigate possible reductions in future donations. Expected outflows are set to rise due to increased charitable activities and prevailing inflationary pressures.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Reference and Administrative Details

Trustees

Mrs J Griesser

Mrs P Naysmith

Mr K C Patel

Mr N B Gor

Mr S K Agarwal

Mr W J M Fleming

Mr D K Patel

Secretary

Mr. N Bashir

Principal and registered office

Dharam Marg Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors KNAV are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on ....04/07/2025.....and signed on its behalf by:

K.C.Patel.

Mr K C Patel

Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Society For Krishna Consciousness Bhaktivedanta Manor Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the trustees of the charity on .....04/07/2025..... and signed on its behalf by:

K. C Patel.

Mr K C Patel

Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Opinion

We have audited the financial statements of International Society For Krishna Consciousness Bhaktivedanta Manor Limited (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its 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.

Basis for opinion

In auditing the financial statements, we have concluded that the trustee's 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 twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 25), 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 to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations – this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity, discussions with management, we identified Companies Act 2006, the Charities Act and Financial Reporting Standard 102 as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the trustee minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

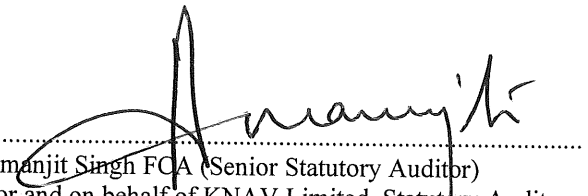
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Amanjit Singh FCA (Senior Statutory Auditor)
For and on behalf of KNAV Limited, Statutory Auditor

Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Date: 04 July 2025

2025-53-UK

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	3,456,604	426,907	3,883,511
Charitable activities	4	2,466,475	30,816	2,497,291
Other trading activities	5	48,164	-	48,164
Investment income	6	122,797	165	122,962
Total income		6,094,040	457,888	6,551,928
Expenditure on:				
Raising funds	7	(2,689,200)	(405,200)	(3,094,400)
Charitable activities	7	(2,097,377)	(158,498)	(2,255,875)
Total expenditure		(4,786,577)	(563,698)	(5,350,275)
Net income/(expenditure)		1,307,463	(105,810)	1,201,653
Reconciliation of funds				
Total funds brought forward		12,216,630	1,418,457	13,635,087
Transfer between funds		-	-	-
Total funds carried forward	19	13,524,093	1,312,647	14,836,740

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,974,691	262,413	3,237,104
Charitable activities	4	2,304,607	38,774	2,343,381
Other trading activities	5	75,514	-	75,514
Investment income	6	66,739	-	66,739
Total income		5,421,551	301,187	5,722,738
Expenditure on:				
Raising funds	7	(1,909,975)	(252,433)	(2,162,408)
Charitable activities	7	(2,098,231)	(62,949)	(2,161,180)
Total expenditure		(4,008,206)	(315,382)	(4,323,588)
Net income/(expenditure)		1,413,345	(14,195)	1,399,150
Reconciliation of funds				
Total funds brought forward		10,804,303	1,431,634	12,235,937
Transfer Between funds		(1,018)	1,018	-
Total funds carried forward	19	12,216,630	1,418,457	13,635,087

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(Registration number: 08300433)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,540,038	1,078,310
Investments	13	100	100
		1,540,138	1,078,410
Current assets			
Stocks	14	35,196	34,054
Debtors	15	9,179,457	9,238,909
Cash at bank and in hand	16	4,822,287	3,636,344
		14,036,940	12,909,307
Creditors: Amounts falling due within one year	17	(740,338)	(352,630)
Net current assets		13,296,602	12,556,677
Net assets		14,836,740	13,635,087
Funds of the charity:			
Restricted income funds			
Restricted funds		1,312,647	1,418,457
Unrestricted income funds			
Designated funds		3,221,184	2,269,628
Fixed asset funds		789,683	311,464
Loan funds		8,263,838	8,233,838
General reserve		1,249,388	1,401,700
Total unrestricted funds		13,524,093	12,216,630
Total funds	19	14,836,740	13,635,087

The financial statements, including the notes on pages 33 to 54 were approved by the trustees, and authorised for issue on ....04/07/2025..... and signed on their behalf by:

K.C.Patel.

Mr K C Patel
Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dharam Marg
Hilfield Lane
Aldenhamatford
Hertfordshire
WD25 8EZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
International Society For Krishna Consciousness Bhaktivedenta Manor Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the charity operates in. The amounts are presented rounded to the nearest pound.

In preparing these financial statements, the charity has taken advantage of the exemption from disclosing certain financial instrument disclosures and the preparation of the cash flow statement as this information is included within the consolidated financial statements of the parent charity, International Society for Krishna Consciousness Limited.

Exemption from preparing consolidated accounts
The charity has elected not to prepare consolidated financial statements as the results of its subsidiary are consolidated into the financial statements of the parent charity, International Society for Krishna Consciousness Limited. These financial statement therefore contain information about International Society For Krishna Consciousness Bhaktivedenta Manor Limited as an individual charity and not about its group.

Name of parent of group

These financial statements are consolidated in the financial statements of International Society for Krishna Consciousness Limited. The financial statements of International Society for Krishna Consciousness Limited may be obtained from Oak House, 1 Watford Road, Radlett, Hertfordshire, WD7 8LA.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The charity was able to raise sufficient funds to meet its expenditure needs during the year and this is expected to continue for the foreseeable future. As such, these financial statements have been prepared on a going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from Gift Aid tax reclaims is recognised where the donor has confirmed that gift aid can be claimed on their donation. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank..

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. All expenditure is accounted for on an accruals basis under the following headings.

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies and costs of fundraising activities.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support in furthering the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, financc, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

These costs have been allocated between cost of raising funds and expenditure on charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, and subsequently held at historic cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% on cost; charged full in year acquired
Motor vehicles	25% reducing balance basis; charged full in year acquired
Freehold improvements	2% on cost; charged full in year acquired

Fixed asset investments

Investment in equity shares in subsidiary undertakings, which are not publically traded and where fair value cannot be measured reliably, are measured at cost less accumulated impairment.

Stock

Stock is included at the lower of cost or net realisable value. The charity deems net realisable value to be the average donation expected to be received when distributing the books to the public.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the charity restricted for specific purposes being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds	Restricted	Total	Total
	General	funds	2024	2023
	£	£	£	£
Donations	3,456,604	426,907	3,883,511	3,237,104
Legacies	-	-	-	-
	3,456,604	426,907	3,883,511	3,237,104

4 Income from Charitable activities

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Animal Protection & Welfare	651,637	-	651,637	532,456
Books	190,013	-	190,013	289,525
Education & training	280,192	30,816	311,008	271,994
Festival	1,203,185	-	1,203,185	1,103,554
Religious activity	141,448	-	141,448	145,852
	2,466,475	30,816	2,497,291	2,343,381

5 Income from other trading activities

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Trading activities	48,164	-	48,164	75,514
	48,164	-	48,164	75,514

6 Investment income

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Interest on deposit accounts	114,674	165	114,839	59,204
Interest on loan	8,123	-	8,123	7,535
	122,797	165	122,962	66,739

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
		£	£	£	£
Staff costs		1,006,440	-	1,006,440	789,678
Premises insurance		79,887	-	79,887	71,214
Telephone		8,303	-	8,303	6,724
Postage and stationery		10,140	2,388	12,528	10,008
Sundries		1,701	-	1,701	23,130
Purchase		324,657	-	324,657	241,037
Disposables		24,403	-	24,403	46,028
Gifts & samples		245	-	245	171
Literature & brochures		19	-	19	-
Devotee maintenance		-	-	-	37
Computer costs		31,958	389	32,347	18,503
Repairs & maintenance		228,689	981	229,670	175,239
Travelling		19,768	4,339	24,107	20,842
Motor expenses		6,852	1,083	7,935	7,793
Professional fees		439,195	-	439,195	65,415
Bhoga consumptions		25	-	25	982
Training		1,112	-	1,112	470
Flowers and decorations		11,599	-	11,599	3,179
Cleaning and disposables		79,710	-	79,710	103,046
Donations		12,219	380,252	392,471	242,478
Health & Safety compliance		14,925	-	14,925	14,650
Rates and water		47,303	-	47,303	28,735
Repairs and renewals		79,180	-	79,180	132,326
Courses		122,083	-	122,083	8,657
Depreciation - owned assets		84,593	-	84,593	67,711
Support fees		35,246	157	35,403	37,105
Support Subsidy		18,948	-	18,948	24,297
Books		-	15,611	15,611	22,953
		2,689,200	405,200	3,094,400	2,162,408

b) Costs of charitable activities

	Note	Unrestricted funds	Restricted funds	Total	Total
		General		2024	2023
		£	£	£	£
Animal Protection & Welfare		-	103,421	103,421	25,269
Books		180,790	22,126	194,391	269,204
Education & training		780,720	32,951	822,196	694,232
Festival		754,438	-	754,438	804,720
Religious activity		326,200	-	326,200	308,268
Devotee welfare activity		55,229	-	55,229	59,487
		2,097,377	158,498	2,255,875	2,161,180

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2024	2023
	£	£
Audit fees	14,100	12,600
Depreciation of fixed assets	118,122	103,950

9 Trustees remuneration and expenses

During the year, a trustee (Ms J Griesser) received a salary from the charity which amounted to £20,357 (2023: £18,545) for her role as Temple President. Other than this, no other trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

Travel and visa expense of £40 (2023: £2,762) was reimbursed to two trustees. Other than this, no trustees have received any reimbursement or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	1,545,388	1,244,988
Social security costs	121,514	94,741
Pension costs	27,172	21,640
	1,694,074	1,361,369

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
All employees	83	72

No employee received emoluments of more than £60,000 during the year (2023: No employee received emoluments of more than £60,000 during the year).

11 Taxation

The company is limited by guarantee and a registered charity. The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

12 Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Assets under construction	Freehold improvements	Total
	£	£	£	£	£
Cost					
At 1 January 2024	391,548`	87,715	7,440	824,565	1,311,268
Additions	60,990	-	3,960	514,900	579,850
At 31 December 2024	452,538	87,715	11,400	1,339,465	1,891,118
Depreciation					
At 1 January 2024	118,723	56,516	-	57,719	232,958
Charge for the year	83,533	7,800	-	26,789	118,112
At 31 December 2024	202,256	64,316	-	84,508	351,080
Net book value					
At 31 December 2024	250,2`82	23,399	11,440	1,254,957	1,540,038
At 31 December 2023	272,825	31,199	7,440	766,846	1,078,310

Included within the brought forward balance of freehold improvements is a hay barn that was completed and brought into use in 2022, which is being depreciated on a straight-line basis over its estimated useful life of 50 years. Additions in the current year relate to the acquisition of a new property.

13 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £
Cost	
At 1 January 2024	100
At 31 December 2024	100
Net book value	
At 31 December 2024	100
At 31 December 2023	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Trading subsidiary undertakings					
Bhaktivedanta Manor Limited Dharam Marg, Hilfield Land, Aldenham, Hertfordshire	England and Wales	Ordinary shares	100%	100%	Production and sale of dairy products and the hosting of wedding events

An amount of £373,684 (2023: £486,909), representing a donation made from the subsidiary's profits during the year to International Society for Krishna Consciousness Bhaktivedanta Manor Limited, is included within amounts due from group undertakings (note 15).

14 Stock

	2024 £	2023 £
Stocks	35,196	34,054

15 Debtors

	2024 £	2023 £
Trade debtors	2,056	-
Due from group undertakings	8,638,446	8,720,747
Other debtors	500,909	483,982
Prepayments	38,046	34,180
	9,179,457	9,238,909

Included within amounts due from fellow group undertakings is a loan of £2,664,807 (2023: £2,664,807), which is receivable after more than one year. The remaining balances are repayable on demand. All amounts due from fellow group undertakings are interest-free and unsecured.

Further, included within other debtors is a loan of £150,000 (2023: £200,000) to an unrelated company, which bears interest at a rate of 5% per annum. Of this, £110,000 (2023: £160,000) is receivable after more than one year.

An amount of £373,684 (2023: £486,909), representing a donation made from the subsidiary's profits during the year to International Society for Krishna Consciousness Bhaktivedanta Manor Limited, is included within amounts due from group undertakings.

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	756	784
Cash at bank	4,821,531	3,635,560
	4,822,287	3,636,344

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	116,377	97,819
Due to group undertakings	8,569	25,877
Other creditors	221,474	154,156
Other taxation and social security	27,497	23,909
Accruals	366,421	50,869
	740,338	352,630

Amount due to fellow group undertakings are interest free, unsecured and repayable on demand.

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £27,172 (2023 - £21,640). Contributions totalling £7,726 (2023: £6,580) were payable to the scheme at the end of the year.

19 Funds

Current year

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
(A) Designated funds					
Youth Preaching (Pandava Sena)	50,000	-	(84,359)	124,359	90,000
Japa Garden Project	84,975	208	(4,185)	(80,998)	-
Janmashtami 2025	250,000	937,912	(514,373)	(273,539)	400,000
Tulsi Garden Project	8,603	100	-	(8,703)	-
Manor Restoration	525,000	-	(134,253)	560,000	950,747
Basement Development & Goshala Visitor Centre	200,000	-	(70,382)	120,382	250,000
Bhaktivedanta Players Theatre	24,500	-	(1,408)	(23,092)	-
ISKCON Educational Services Schools Programme	62,100	4,000	-	(12)	66,088
Sunday School Krishna Club - Youth	64,450	26,805	(12,455)	(451)	78,349
Property renovations	1,000,000	-	(480,000)	630,000	1,150,000
Devotee Welfare	-	-	-	20,000	20,000
Outreach, Preaching and Education	-	-	-	116,000	116,000
ITC Development	-	-	-	100,000	100,000
(B) Fixed asset funds					
Other fixed assets	311,464	-	-	478,219	789,683
(C) Loan funds					
Loans to group	8,233,838	-	-	30,000	8,263,838
(D) General reserve					-
General reserve	1,401,700	5,125,015	(3,485,162)	(1,792,165)	1,249,388
Total unrestricted funds	12,216,630	6,094,040	(4,786,577)	-	13,524,093

19 Funds (continued)

Current year (continued)

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
Restricted funds					
	£	£	£	£	£
Goshala	1,114,964	-	(103,421)	-	1,011,543
Nursery	151,123	30,816	(41,476)	-	140,463
ISKCON Mayapur	20,611	223,173	(192,644)	-	51,140
Alumni	3,957	-	-	-	3,957
Ukraine Appeal	-	50	-	-	50
HHSBK Maharaj	104,813	33,658	(64,236)	-	74,235
TP Fund	6,567	-	-	-	6,567
Film Restoration	16,422	62,665	(79,087)	-	-
Iskcon South Africa	-	10,000	(10,000)	-	-
Panihati	-	30,000	(30,000)	-	-
South Korea	-	12,626	(12,626)	-	-
Chowpatty	-	15,625	(15,625)	-	-
Shaastra Daan	-	39,275	(14,583)	-	24,692
Total restricted funds	1,418,457	457,888	(563,698)	-	1,312,647
Total funds	13,635,087	6,551,928	(5,350,275)	-	14,836,740

The charity's trustees have elected to designate funds from the general reserves for specific purposes. Details of these designations are provided in the subsequent sections of this note.

19 Funds (continued)

Prior year

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
(A) Designated funds					
Youth Preaching (Pandava Sena)	50,000	-	(57,730)	57,730	50,000
Signage Project	45,000	-	(41,017)	(3,983)	-
Japa Garden Project	65,000	115,853	(95,878)	-	84,975
50th Anniversary Celebration 2023	200,000	2,256	(122,859)	(79,397)	-
Janmashtami 2024	240,938	912,065	(494,114)	(408,889)	250,000
Tulsi Garden Project	45,000	-	(36,397)	-	8,603
Manor Restoration	525,000	-	(121,916)	121,916	525,000
Basement Development & Goshala Visitor Centre	200,000	-	-	-	200,000
Bhaktivedanta Players Theatre	24,500	-	-	-	24,500
ISKCON Educational Services Schools Programme	62,100	-	-	-	62,100
Sunday School Krishna Club - Youth	45,200	24,605	(5,355)	-	64,450
HH Keshav Swami Preaching Fund	55,800	-	-	(55,800)	-
New Mayapur, France - Loan	200,000	-	(200,000)	-	-
Property Renovations				1,000,000	1,000,000
(B) Fixed asset funds					
Other fixed assets	75,839	-	-	235,625	311,464
(C) Loan funds					
Loans to group	7,548,838	-	-	685,000	8,233,838
(D) General reserve					
General reserve	1,421,088	4,366,772	(2,832,940)	(1,553,220)	1,401,700
Total unrestricted funds	10,804,303	5,421,551	(4,008,206)	(1,018)	12,216,630

19 Funds (continued)

Prior year (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Restricted funds					
Goshala	1,140,233	-	(25,269)	-	1,114,964
Nursery	150,030	38,774	(37,681)	-	151,123
ISKCON Mayapur	-	70,800	(50,189)	-	20,611
H.H. Bhakti Charu Maharaja Samadhi Construction funds/Ujjain Funds	75,641	44,410	(120,051)	-	-
India Covid-19 Appeal	520	436	(956)	-	-
Alumni	3,706	251	-	-	3,957
Ukraine Appeal	11,625	3,708	(15,333)	-	-
HHSBK Maharaj	43,673	103,085	(41,945)	-	104,813
TP Fund	6,206	13,111	(12,750)	-	6,567
Turkey Appeal	-	3,241	(3,241)	-	-
Shyamsundar	-	6,892	(7,910)	1,018	-
Film Restoration	-	16,479	(57)	-	16,422
Total restricted funds	1,431,634	301,187	(315,382)	1,018	1,418,457
Total funds	12,235,937	5,722,738	(4,323,588)	-	13,635,087

The charity's trustees have elected to designate funds from the general reserves for specific purposes. Details of these designations are provided in the subsequent sections of this note.

19 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

(A) Designated funds:
Youth Preaching (Pandava Sena): Support and expand preaching programmes for youth aged 12+ including college/university student outreach.

Signage Project: Produce and install new signage posts across the entire Manor estate to better inform and guide visitors.

Japa Garden Project: Create a garden complete with deity sculptures and walkways, conducive to peaceful meditation and fostering interest in Japa chanting practice.

50th Anniversary Celebration 2023: Support and fund events commemorating 50 successful years at ISKCON Bhaktivedanta Manor.

Janmashtami: Fund the annual festival celebrating the appearance day of Lord Krishna, attended by tens of thousands of pilgrims and visitors.

Tulsi Garden Project: Create a landscaped garden for the pleasure of the Tulsi Deity and worshippers.

Manor Restoration: Provide for urgent restoration works needed to maintain the grade 2 listed building of Bhaktivedanta Manor.

Consultancy & Planning:
Bhaktivedanta Manor Basement Development: To facilitate the many direct and supporting activities necessary for the daily worship of the Altar Deities.

Goshala Visitor Centre: A recreational and educational initiative that informs and educates the public in cow welfare and protection as well as organic sustainable farming.

Bhaktivedanta Players Theatre: Support the charity's theatre troupe in using drama as a medium for preaching.

ISKCON Educational Services Schools Programme: Fund visits from schools as part of their religious education studies.

Sunday School Krishna Club: Provide funding for the supervised Sunday Children's Programme for children aged 6-12 years.

HH Keshav Swami Preaching Fund: Support the preaching activities of Bhaktivedanta Manor's resident Sanyasi (Renounced Monk).

ISKCON New Mayapur, France: Fund urgent infrastructure works to maintain and keep open the temple in France.

Property renovations: Renovation costs in respect of property portfolio held under Iskcon Ltd.

Devotee Welfare: Funds held to assist the care of devotees in the community who may be in need.

Outreach, Preaching and Education: Funds used to develop the charity's education and outreach programme.

ITC Development: Funds held to invest in an upgrade to IT systems and cybersecurity.

(B) Fixed asset funds:
The tangible asset fund represents the value of general funds invested in tangible assets which are not, by the nature of tangible assets, readily available for use for other purposes. The transfer in of £478,219 (2023: transfer in of £235,625) makes the value of the fund equal to the net book value of the tangible assets less any restricted tangible assets at 31 December 2024. Tangible asset expenditure financed from restricted funds is shown within the restricted fund balances.

(C) Loan funds
The loan funds represents the value of general funds the value of funds loaned to fellow group charities and group companies. Due to the nature of these loans, these funds are not readily available for immediate use by the charity for any other purposes.

(D) General reserve

General reserves represent free reserves that the charity expects to utilise for financing increased cash flow expenditures and offsetting potential reductions in donations. The general reserve balance is 3 months of expenses in accordance with the General Reserve policy adopted by the trustees. Outflows are anticipated to rise due to increased

Restricted funds:
Goshala funds: Represent donations collected for the welfare of cows, located on the same grounds as the charity.

Nursery: Comprise funds received for fees, Early Years funding grants, and teaching expenses incurred for young children attending the charity's nursery.

ISKCON Mayapur: Represent funds for a specific project in ISKCON Mayapur where a new centre is being constructed.

H.H. Bhakti Charu Maharaja Samadhi Construction funds: Represent funds allocated for the construction of a memorial in Mayapur.

India Covid-19 Appeal funds: Represent donations collected and remitted to the Lotus Trust for their Covid-19 appeal, primarily for purchasing hospital equipment and supplies in India.

Alumni funds: Donations collected and remitted to the I-foundation for their preaching activities.

Ukraine Appeal funds: Funds collected and remitted to the Lotus Trust to provide humanitarian aid in Ukraine due to the ongoing conflict.

HHSBK Maharaj funds: Donations collected on behalf of His Holiness Svayam Bhagavan Keshava Maharaj for his preaching activities.

TPFund funds: Collected for projects selected by the Temple President.

Preaching at RB Events: Restricted funds collected for preaching activities conducted at celebrity events.

HHBPS Tribal funds: Represent funds that were collected and paid during the previous year for the welfare of tribal communities across India.

Villa Vrindavan funds: Represent funds that were collected and paid during the previous year to support the fundraising efforts of a centre in Italy

Turkey Appeal: Represents donations collected and remitted to the Lotus Trust for their Turkey Earthquake appeal to send relief aid to the affected area.

Shyamsundar: Funds collected to support the distribution of the books by the author Shyamsundar Das (Sam Speerstra).

Film Restoration: Funds collected to support the work carried out to restore and preserve the original film footage of Srila Prabhupada (Founder Acarya of ISKCON)

Donation to other charities: The charity supports various other ISKCON temples internationally.

Shaastra Daan: These are donations received in connection with the Gita Jayanti festival which are restricted for the purchase and distribution of books (Shaastra).

20 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	789,683	750,355	1,540,038
Fixed asset investments	100	-	100
Current assets	13,463,162	573,778	14,036,940
Current liabilities	(728,852)	(11,486)	(740,338)
Total net assets	13,524,093	1,312,647	14,836,740

Prior year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	311,464	766,846	1,078,310
Fixed asset investments	100	-	100
Current assets	12,246,210	663,097	12,909,307
Current liabilities	(341,144)	(11,486)	(352,630)
Total net assets	12,216,630	1,418,457	13,635,087

21 Related party transactions

The balances owed from and owed to group undertakings at the year-end is as follows:

	2024 £	2023 £
Amount due from group undertakings		
ISKCON Ltd National Office (short-term loan)	5,599,031	5,569,031
Bhaktivedanata Manor Limited (short term loan net of provision)	2,664,807	2,664,807
Bhaktivedanta Manor (donation amount receivable)	374,608	486,909
ISKCON London (trade debtor)	-	-
	8,638,446	8,720,747
Amount due to group undertakings		
ISKON Ltd BBT & National office (trade creditor)	8,497	25,877
Bhaktivedanata Manor Limited (trade creditor)	-	-
ISKCON London (trade creditor)	72	-
	8,569	25,877

During the year, the company purchased books for the amount of £145,825 (2023: £196,756) from its parent charity International Society for Krishna Consciousness Limited, a charity incorporated in England and Wales. Further, International Society for Krishna Consciousness Limited recharged affiliation fees, GBC fees, premises insurance and software expenses to the company of £135,344 (2023: £140,160).

The company received a donation of £373,685 (2023: £486,909) and was recharged expenses of £315,069 (2023:£Nil) from its subsidiary Bhaktivedanta Manor Limited, a company incorporated in England and Wales.

The transactions with fellow group company, International Society for Krishna Consciousness London Limited, charity incorporated in England Wales included costs £4,671 (2023: £11,347) related to retreat/festival activities and recharge £435 (2023: £Nil) towards books and postage expenses.

Atlantic Electronics Limited

During the year the charity received advertising income of £1,000 (2023: £1,000) from Atlantic Electronics Limited, a company which had common directors/trustees with the charity. The charity paid £Nil (2023: £4,424) for office equipment and £3,700 (2023: £4,387) towards cost of stationery, repairs and similar expenses to the company. There were no balances due to or from the charity at the year end.

Avanti School Trust

During the year the charity received donations amounting to £1,650 (2023: Nil) towards media, advertising and stationery costs to Avanti School Trust, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

The Lotus Trust

During the year the charity paid donation amounting to £Nil (2023:£19,487) to The Lotus Trust, a company which has common directors/trustees with the charity. These were for Ukraine appeal, Covid 19 appeal and Turkey appeal purposes. There were no balances due to or from the charity at the year end.

22 Parent and ultimate parent undertaking

The trustees consider the International Society for Krishna Consciousness Limited (registered company number 00962009), a charity incorporated within the United Kingdom as the Ultimate controlling party.

Copies of the consolidated financial statements of International Society for Krishna Consciousness Limited are available upon request from:

Oak House
1 Watford Road
Radlett
Hertfordshire
WD7 8LA

INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales - Charity number 1157877

Accounts

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Reference and Administrative Details

Trustees

Mr S K Agarwal
Mr W J M Fleming
Mr N B Gor
Mrs J Griesser
Mrs P Naysmith
Mr D K Patel
Mr K C Patel

Secretary

Mr N Bashir

Registered Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

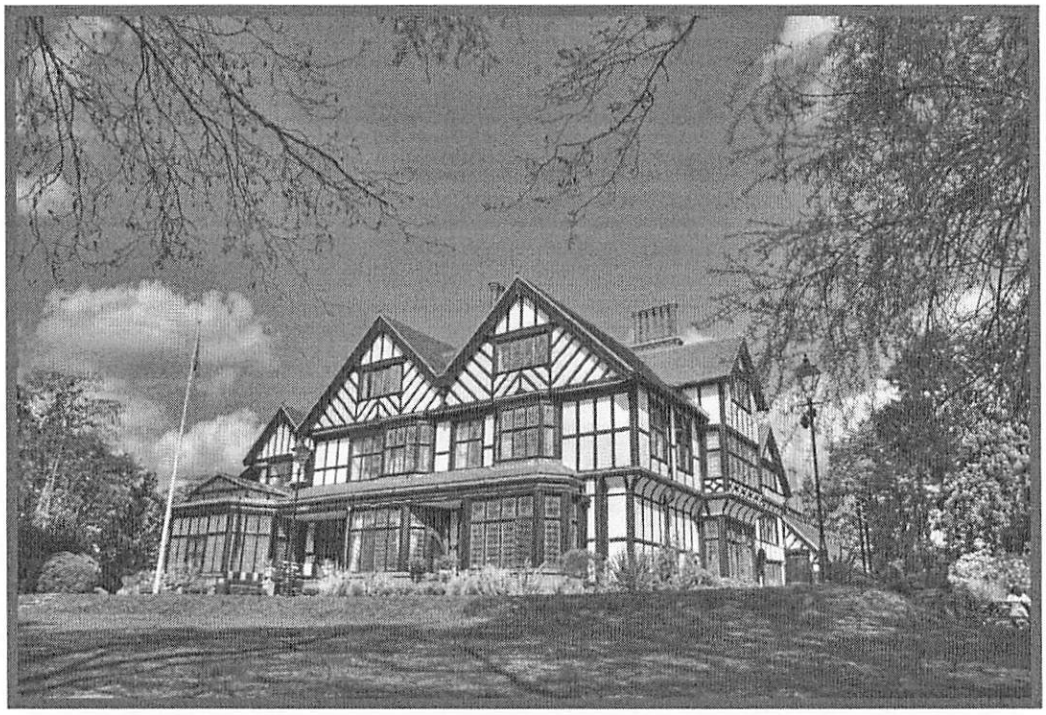
ISKCON

International Society for Krishna Consciousness Bhaktivedanta Manor

Charity Number: 1157877

Trustees' Annual Report

31st December 2023



International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Objectives and activities

The organisation is a charitable company (number: 08300433) limited by guarantee, incorporated on 20 November 2012 and registered as a charity (number: 1157877) on 16 July 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The objectives of the charity are to advance, transmit, spread and propagate the religion of Krishna Consciousness as revealed in the teachings of Bhagavad Gita As It Is and Srimad Bhagavatam as taught by the Founder - Acarya A.C. Bhaktivedanta Swami Prabhupada and in accordance with the tenets of the International Society for Krishna Consciousness. More specifically the aims and objectives of the Charity are summarised below:

The Purposes of ISKCON

1) To systematically propagate spiritual knowledge to society at large and to educate all people in the techniques of spiritual life in order to check the imbalance of values in life and to achieve real unity and peace in the world.
2) To propagate a consciousness of Krishna (God), as it is revealed in the great scriptures of India, Bhagavad-gita and Srimad-Bhagavatam.
3) To bring the members of the Society together with each other and nearer to Krishna, the prime entity, thus developing the idea within the members, and humanity at large, that each soul is part and parcel of the quality of Godhead (Krishna).
4) To teach and encourage the sankirtana movement, congregational chanting of the holy name of God, as revealed in the teachings of Lord Sri Caitanya Mahaprabhu.
5) To erect for the members and for society at large a holy place of transcendental pastimes dedicated to the personality of Krishna.
6) To bring the members closer together for the purpose of teaching a simpler, more natural way of life.
7) With a view towards achieving the aforementioned purposes, to publish and distribute periodicals, magazines, books and other writings.

Public benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

Trustees' Report

Structure, Governance and Management
The directors of the charitable company are also charity trustees for the purposes of charity law and under the Company's Articles. The International Society for Krishna Consciousness Limited, is the sole member or parent entity of ISKCON BM.

Nature of governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees
The power to appoint new trustees is vested in the members of the charity. In considering the recruitment of a new trustee, the members would look to seasoned individuals with broad management experience, relevant charity related skills, empathy and knowledge of the charity's work.

Induction and training of trustees
New trustees are invited to spend time with existing Trustees of the Board as part of their induction. Additional training and updates are offered as appropriate.

The Trustees (Board of Trustees)
All trustees give their time voluntarily (note: the temple president is not a volunteer) and other than the temple president, receive no benefits from the Charity. Any expenses, if reclaimed from the Charity, will be set out in the notes to the accounts. Conflicts of interest are recorded and carefully monitored to ensure that trustees undertake their duty to act in the Charity's best interest.

Purpose

The Board of Directors are responsible for the Charity's administration. They ensure that ISKCON BM is effectively achieving its stated purposes and is compliant with the requirements of the governing documents and the law. Their key role is related to the charity's performance and compliance including the following below:

1) Direction and management of administration.
2) Appointing the President and Managing Director in collaboration with the Temple Council, Senior Management Team and GBC secretary.
3) Ensuring the charity is well run, solvent and delivering as per stated in its charitable objects.
4) Final sign off on the annual budget and high-level accounts.
5) Ensure compliance with requirements of the Charity Commission.
6) Sign off the annual achievement reports, annual returns and submitting accounts as required by law.
7) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out therein.
8) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
9) Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.
10) Ensure that charitable funds and assets are being used reasonably, and only in furtherance of the charity's objects.
11) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at risk.
12) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.
13) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

Trustees' Report

The Board of Trustees are supported in their governance of the Charity by two subcommittees i.e. the Temple Council and the Patrons Council. The Senior Management Team oversee the efficient running of the Charity's operations. The roles of each of these committees are detailed below:

Senior Management Team (S.M.T.)

Purpose

1) The management team runs the operations of the temple on a daily, practical basis.
2) They are responsible for the delivery and practical implementation of the annual budget and strategic plans.
3) They take care of most temple services and operations, ensuring that the appropriate devotional culture and etiquettes are maintained and that goal and targets are achieved.
4) They engage with the temple's various councils and committees ensuring that performance targets are met and policies are followed. The various bodies, including the Temple Council, Patron Council Trustees etc function to assist the SMT in successfully managing ISKCON Bhaktivedanta Manor.
5) They maintain harmony, collaboration and progress.

Temple Council (T.C.)

Purpose

The Temple Council has a broad and inclusive membership, deliberately and by its own constitution. It seeks to represent the religious community (Krishna Community) as a whole, effectively providing a voice to those who make significant contributions to the society and its mission but may not be in Temple management. It combines leaders, various communities and other active stakeholders. Each member must be in good spiritual standing and not engaged in any activity that opposes the values and standards of ISKCON.

The Temple Council is governed by terms of reference.

1) Takes on board views and experience of all generations, levels of expertise and all the different community interest groups.
2) Helps form new Temple policies and initiatives.
3) Keeps existing policies up-to-date and help form 'position statements' on social and practical issues.
4) Addresses contemporary issues and how they may effect Temple policies.
5) Agrees on annual priorities for ISKCON Bhaktivedanta Manor.
6) Nominates and appoints new Trustees and its own members through a democratic/ voting process.
7) Focuses very much on the 'Seven Purposes of ISKCON', playing the role of a 'watchdog' to help ensure that the mood and priorities of the movement are upheld.
8) Delegates funding to a variety of ISKCON projects, on an annual basis.

The Patrons Council (P.C.)

Purpose

The specific executive duties of the PC are to:
1) Work with the Charity's management to increase and keep steady the number of Patrons and ensure their care and cultivation in Krishna consciousness.
2) Assist the Board of Trustees on major developments, including supporting fundraising initiatives for special projects, initiatives and developments;
3) Monitor the trading company to ensure it remains profitable;

4) Assess the Charity's outcomes (KPIs) and effectiveness as related to financial spend;
5) Monitor the works of the Patrons Working Committee and Finance Committee;
6) Assess the appropriateness and effectiveness of any funds invested or loaned to any other legal charitable entities with similar purpose;
7) Manage the Charity's property portfolio;
8) Manage the Charity's investment budget.
9) Any other matters requested by the Board of Trustees.

The specific advisory duties of the PC shall be to:

1) Advise the Board on matters of Patron membership, finance, investment and development;
2) Review the Charity's budget, internal and external financial statements and reports to ensure that they reflect best practice and advise the Board accordingly;
3) Review the business / operating models for each of the Charity's departments as and when required, and advise the Board accordingly;
4) Ensure arrangements for the annual Patron's Dinner.
5) Consider and advise the Board on the Charity's annual and long-term strategic aims;
6) Advise on an investments policy;
7) Consider any other matters when requested to do so by the Board.

Equal Opportunities
The Charity is an equal opportunities employer and is committed to promoting equal opportunity for all staff and job applicants.

Strategic Management of the Charity
Through extensive educational services to schools, colleges and universities, distribution of literature and presentations from its various publications and through numerous largely attended festivals, we offer a cultural resource for the re-spiritualisation of society. It seeks to live out the charity's objective, in particular how to alleviate the suffering of humanity and enact the teachings of the scriptures the charity subscribes to.

ISKCON BM's Strategy (in summary):
The key elements of our medium long term strategy are:

1. Education, training in religious practice: pastoral care

Regular classes, presentations and seminars are held for the benefit of members and the wider public, who are given insights into how to lead a more fulfilling life. This is in house training, school visits and we visit private homes and schools on invitation. In addition, events are held in universities. ISKCON BM also conducts residential courses for training both men and women in spiritual practice to enable them to learn the techniques of spiritual life as full-time residents or in their own homes.

2. Public festivals – promoting spiritual techniques

Festivals are an important part of our activities. They give opportunities for the public to be introduced to our spiritual teachings and allow existing members to become more involved and deepen their relationship with each other. Our festivals are cultural, entertaining, colourful and uplifting and are open to all. Our most major festival is Janmashtami, the celebration of Lord Krishna's birth in this world thousands of years ago.

Large portions of the grounds are transformed with tents, exhibitions, dance and drama. Children also enjoy puppet shows, face painting, drama and yoga. For adults there are multimedia presentations, worship in the main shrine, interactions, Q&A and a huge variety of live entertainment.

3. Distribution of literature

Many of our members distribute spiritual books, covering beneficial topics, for example, physical, mental, emotional and spiritual, including information which emphasises services to humanity, tolerance and respect to encourage unity and harmony among people of all backgrounds.

4. Distribution of sanctified vegetarian food (Prasad)

The food we distribute is not only vegetarian but also spiritually sanctified food called prasad, this means that anyone who eats it is physically and spiritually benefitted. A non-violent and conscious lifestyle is advocated through the focus on a vegetarian, ahimsa lifestyle. Many of the charity's members pursue a vegan lifestyle or are ahimsa vegans-consuming dairy from farms that follow the highest ethical standards of dairy production.

5. Encouraging positive life principles and social engagement through volunteering

We are hugely dependent on our volunteers. Without their selfless dedication our society would not be able to perform the festivals and activities ISKCON BM is reputed for holding.

6. The overseeing of *sangas* (spiritual gatherings)

We oversee and encourage spiritual home programmes where individuals meet regularly for study and perform devotional activities, providing teaching and important association for its members.

7. Outreach, including youth outreach, to people of all ages and cultural backgrounds

Outreach is a very important part of our activities. We encourage members of the public to attend our Open Days, courses, classes and retreats that are organised.

8. Fundraising

We strive to raise funds in a variety of ways. We have a patronage system and one-off donations systems which help to keep up the day to day running. We rely on the generous donations of our Patrons, overseen by our Patron Council.

9. Kirtan (congregations and public chanting of the names of God)

Typically, a call and response style chant/song/hymn set to music ('Kirtan'). Kirtan can explore spiritual ideas and express love and devotion to God. Kirtan often involves dancing and we are probably still famous for our public kirtan in town and city centres. Such activities have their cultural roots in Hinduism. Kirtan brings people together in joyous song which extols love and devotion to God.

10. Promoting a more natural way of life through farming and horticulture

New Gokul, ISKCON BM's Dairy Farm and Visitor Centre reintroduces a radical approach to farming in the modern world. It is called a Goshala because it shelters cows ('go' is Sanskrit for cow; and 'shala' - shelter). The herd includes milk-giving cows , working oxen and at least one mature bull. The remainder are either calves or retired. Cows bear

their first calf and start giving milk at 30 months; oxen start work at 24 months. In winter, when grass stops growing and fields become waterlogged, the herd shelters indoors, where they have plenty of space and access to the open air. In the summer they prefer to be outside day and night.

A unique feature of the farm is its growing reliance on ox power and hand milking. Milk produced on a sustainable and humane farm is better for people and better for the cows. New Gokul provides for the needs of the cows for their whole lives.

Risk management
The Charity's risk register is reviewed and discussed by the Trustees at every meeting of the Board of Trustees. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

- Mitigation procedures are developed
- Responsibilities for implementation and review are assigned
- The status is monitored on a regular and timely basis.

Achievements and Performance

Chair of Trustees Summary Report (Temple President):

The year 2023 was a milestone for Bhaktivedanta Manor. In 1973, Bhaktivedanta Manor was donated to the Hare Krishna movement by George Harrison of the Beatles, so 2023 was the Manor's 50th anniversary. To honour the occasion, we invited three of the original pioneers who founded the Manor so many decades ago to stay with us and enlighten us with the history of those early days. Then in August, we invited all the devotees who had served at the Manor to come for a reunion. Hundreds came and we had a spectacular celebration with dramas, personal memories, philosophy, singing, dancing and extraordinary feasting. Further, under professional tutelage hundreds of devotees participated in making a mosaic of the Manor's history and activities, which was unveiled in November. Other devotees created a traditional mandala, The Divine Couple, portraying Radha and Krishna. And we organised a three-day retreat for the Manor department heads to help create relationship bonds and to collaborate on a vision for the Manor's future.

Also unique for 2023 was that the Manor's temple president and another Manor representative were invited to attend the coronation of King Charles III in Westminster Abbey. And in November, the temple president met the King at a gathering of faith leaders. Bhaktivedanta Manor is becoming recognised as a spiritual force for peace and good will.

As last year, the Manor continues to attract many guests daily and even more on the weekends and during holidays. This heavy footfall offers the welcome opportunity to introduce and attract our many guests to the diverse aspects of our devotional culture: School of Bhakti for education and pilgrimages, volunteer services, Krishna Club for children, organic farming and cow care, and so forth.

The live strategic priority for the Manor continued to take steps forward from 2022. The New Gokula visitors centre design process finally passed through the pre-application process and we are now pursuing the next step, a full application.

In 2023, the Patrons Council continued to oversee the protection of Bhaktivedanta Manor assets. The Estate and Operations Committee continued with plans for an orangery so visitors can enter and exit the temple easily and in a spacious and befitting atmosphere. The Patrons Council continues to review an option for below ground facilities to

relieve the Manor building of the intense use it's experiencing (in making this decision, there are many factors to weigh). As these capital projects went on, major maintenance and upgrading of the Manor building also continued; we now have CCTV cameras and other safety measures installed throughout the building and grounds.

The Trustees and the Patrons Council continue to work with the Finance Team to develop a more simple and transparent view of the complex financial income and expenditure of the Manor.

The Manor's various departments worked hard towards overall financial stability, both in terms of cost control and increasing income where possible. As in 2022, this impressive effort has left the Manor in a secure financial position.

Devotees began a Saturday evening program tailored especially to attract those who are unfamiliar with the Krishna culture. Every aspect of this program, from the talk to the music, to the entertainment and feast, is done to effectively deliver the aims and objectives of Bhaktivedanta Manor.

Looking to 2024, Bhaktivedanta Manor plans to continue its trajectory of growth, welcoming visitors to New Gokula, educating students in the School of Bhakti, and investing time, energy and talent into dynamic outreach programs. We also envision a close working and decision-making relationship between the Board of Trustees and its two subcommittees, i.e. the Patrons Council and Temple Council.

DEPARTMENTAL REPORTS

EDUCATION

School of Bhakti

Purpose
The School of Bhakti offers a range of educational, spiritual and practical courses and workshops based on the ancient Vedas. They strive to develop systematic presentations of the Krishna conscious philosophy in a way that is accessible to people from all backgrounds and walks of life.

Achieved:

The School of Bhakti continues to build closer links with the local community and engaging the congregation in various immersive activities such as the highly successful School of Bhakti service days at the farm. Engaging members of the community in fun and innovative ways, giving back and serving the Manor grounds and also having a strong presence at various events including Manor's 50th year celebrations.

School of Bhakti launched a new course on Vedas, which has been exceptionally popular with a very high take up. Other core-offerings (e.g. *Gita Life, Bhagwatam, Guru Disciple, Bhakti Shastri*) are also attracting a number of new and current devotees who want to study more. The regular offerings like their weekly courses and sangas are continuing with excellent feedback and serving as a great way to connect people onto a long lasting spiritual journey. Current sangas have been opened up to previous *Gita Life* students to enhance their overall experience and help deepen their spiritual practices

For the first time, there was a unique *Mandala Art* course where the students completed a beautiful 1m x 1m painting depicting the divine figures of Radha and Krishna, along with a cow, peacock, birds, and a tree. Students came together to paint by dots under the expert guidance of a teacher and collectively they put in over 1000 hours to create the art

piece. The course and painting were dedicated in celebration of the 50th anniversary of the installation of Radha Gokulananda.

The School of Bhakti team went above and beyond for the Janmashtami tent with a spiritual game based on Harry Potter called "*Hari Puttar*". The game show was a huge attraction for thousands of guests who attended the Manor's Janmashtami festival

For the first time they organised North India retreat and has been one of the best retreats so far. It included visiting holy places such as Kurukshetra, Haridwar, Rishikesh, Badrinath, Badrika Ashram, Kedarnath and more. This unique retreat has played an important role in the participants lives and helped them in going deeper in their spiritual practices and hence it is an incredible achievement! These are life-transforming events that create lasting bonds between fellow seekers.

Another retreat was organised for South India. The majority of attendees were very new to Krishna Consciousness and some had never even been to the Manor before.

We also launched a new *Facilitators Hub* in 2023. It has been a fascinating journey of learning for the past 6-12 months. Sincere participants have been meeting regularly on Wednesday evenings since April to delve into an exciting range of topics that relate to how they can develop as devotee preachers.

Details can be found on their website and social media outlets:
https://schoolofbhakti.com/
Facebook: School of Bhakti
Instagram: schoolofbhakti

Krishna Club

Purpose
To provide a balanced system of Krishna Conscious education for 4-14 year olds in a fun and informative way. Also to learn about Srila Prabhupada's teachings and ancient Indian culture in a nurturing and spiritual environment. That includes prayer, key festivals and scriptures. The purpose is to invest in community youth in an engaging way. Krishna Club runs every Sunday morning, during school Term time.

Achieved:

This year Krishna club has almost doubled the number of students this year to 250 children. We are running eight classes every Sunday during termtime. The Haveli has been very crucial in this regard. Optional classes included Sanskrit language, harmonium, mridanga (drum), art and drama.

They have a new lead for Krishna Club - Yashoda Priya Dasi. She has brought in much needed expertise in communications and governance of Krishna Club. She will be able to add more to this.

They have implemented a new curriculum based on the books of Subha Vilas Das. All children have textbooks and other study books.

As part of the morning program, using a rotation system many of the children get the opportunity to lead kirtans, so that all classes from ages 12-14 down to ones aged 4 had a chance.

The Krishna Club have their own festivals according to the Vaishnava tradition, such as Gaura Purnima, Holi and Janmashtami. 2023 was the first Dusshera festival, when the children got involved creatively. Krishna Club's Diwali was extra special, where the children lit lamps and made traditional rangoli floor patterns around the Haveli courtyard, to the delight of guests.

Pre-School

Purpose
To educate and encourage children aged 3-5 years old in their Krishna consciousness, and The Early Years Foundation standards for Learning and Development.

Achieved:

The staff have ensured that the children have felt part of the Manors 50th anniversary celebrations. They made a very large collage of many who attended the pre -school over the last few decades, which they displayed in the Haveli. The children, some of whom are now naturally adults, were happy to be remembered.

There has been several drama s and dances which the children have participated in and programs and kirtans they attended.

They are continuing to keep our Continuous Professional Development updated with all staff attending Safeguarding, First Aid, Behaviour Management as well as Early Years Foundation Courses.

The pre -school is full and continues to have a Waiting List. As government funding is changing this year to allow more children to attend pre-schools, nurseries etc, the staff expect the Waiting List to grow even more.

Ashram Residents

Purpose
Ashram (monastic) life onsite offers a spiritual foundation in the form of a Krishna conscious residential lifestyle, providing education, an atmosphere conducive to focused spiritual practice, preaching/ sharing relationships and opportunities to serve. Members may be staying in the ashram anything from a few days, to many years, depending greatly on personal nature and level of commitment to this way of life. Bhaktivedanta Manor has onsite facilities for both male and female ashrams. Naturally accommodation for the different genders are completely separate.

Achieved:

Throughout the year the ashram residents engaged in the regular activities and services such as book distribution, house programs, preaching events, teaching and deity worship.

In 2023 they were able to run a number of residential courses: In January they had 13 candidates for the *Be a Monk Challenge* for men, furthermore during that month they had 10 participants for the Sabbatical program. In April they had 10 candidates for *Be a Monk Challenge* and another 12 participants in June. Due to high demand, over the summer period, they conducted a further three *Be a Monk Challenges* in which a total of 28 men participated.
The ladies' ashram ran five *Be a Monk Challenges* throughout the year, with an average of seven attendees for each. The summer Veda and autumn Veda courses also ran. A few stayed on after the courses either to do the next course or to participate in various services. We also organised a special program where the youth of the community had an opportunity to experience what it's like to reside in a temple ashram.

CONGREGATIONAL DEVELOPMENT

Mentorship, Initiations and groups

Purpose
Helping Bhaktivedanta Manors huge community and congregation form groups of friends, facilitating spiritual guidance offered by experienced practitioners of Krishna consciousness.

Achieved:

Retreat and sangas

The Volunteers Care Council continued to organise sangas for the different departments such as kitchen, farm and vegetarian food distribution groups. A new Bhagavad Gita sanga was started for the new volunteers.

The first wellbeing sanga was organised in 2023. The local Alzheimer Society came to bring dementia awareness to the community. The volunteers really appreciated the session which was an eye opener. Part of the session was to raise awareness of substance misuse and participants engaged with the speakers.

Mentorship

2023 was another strong year for the mentorship system. Over 100 new mentees joined the system. making a total of 440 mentees altogether.

Five new mentors also joined the system, making a total of 42 mentors who hold mentee meetings with their respective groups every fortnight to read, discuss philosophy and make spiritual progress. In addition, they have 'one to one' meetings with each mentee every approximately three months.

Four mentors' gatherings were held during the year where the mentors heard inspirational talks from guest speakers as well as exchanged ideas with fellow mentors.

Vanaprastha and Friendship groups

The Alzheimer Society has supported the Temple to start a Friendship group for over 50's. Devotees attend on a Thursday morning and take part in kirtan, puzzles, games, participate in arti in the temple room and socialise over lunch.

Vanaprastha group is continuing where devotees aged over 50 meet once a month to discuss the Vanapratha ashram based on the scriptures, practical application and receive association and guidance of senior devotees. The group are there to support one another too.

Bhakti-vriksha (BV) North-West London branch

Bhakti-vriksha (meaning Tree of Devotion) is a lifestyle management programme specifically designed for families in Bhaktivedanta Manor's sphere of influence who wish to discover their spiritual roots to connect with everyone around them and harmonise their existence with a sense of purpose.

This is achieved through a structured and predefined curriculum designed on the deep and rich Vedic philosophy which takes each participant on a journey of self-realisation helping them to unravel their inner strengths and peace.

Achieved:

There are now about 180 BV members, divided into 16 groups. They continue the kitchen service at the Manor (once in 5/6 weeks), which includes Sunday cooking dinner for many guests on a Sunday.

As part of special 50th anniversary activities:

i) Anniversary celebrations kicked off in August 2023 with a Srila Prabhupada Festival themed "He built a house where everyone could live".
ii) Outreach initiatives with new groups launched in 4 Luton, Slough, Stevenage and Milton Keynes.
iii) First Ratha Yatra chariot festival in Slough and Luton (Sept 2023).
iv) *Bhakti Homes* launched in Slough, Luton and Stevenage to appreciate devotees opening their homes for devotional activities and preaching.
iv) Special group meetings with ISKCON UK pioneers Gurudas, Malati dasi and Shyamsundar das.

Other events included:

i) A four-part series of *Devotee Care* sessions for all leaders.
ii) Annual Summer Retreat in Karuna Bhavan, Scotland in June 2023
iii) *Gratitude Trip* to Bengal, in October 2023.
iv) BV Servant Leaders' Workshops in the new Vedanta Centre in Lincolnshire, in December 2023.
v) Achieved third place nationally in the December Book Marathon under the Team Street category.

ISKCON Bhaktivedanta Manor Foundation (BMF)

Purpose
The ISKCON BM Foundation (BMF) is the main fundraising and congregational care department of ISKCON BM. It was established in 1988 with the aim of providing a sound financial base for ISKCON BM's projects and activities. It has been jovially declared the BMF not only stands for Bhaktivedanta Manor Foundation, but it can also mean Be My Friend, and even Births, Marriages and Funerals. Indeed, this department oversees and often facilitates the social and cultural needs of the Manor's huge congregation.

Achieved:

A very special new feature that came about is known as the *Sunday Love Feast*. The purpose is to engage the most interested members amongst Sunday guest attendees in a deeper experience of Krishna consciousness. This program includes its own self-contained kirtan, class, drama/ dance performances and a vegetarian feast. It offers an alternative to guests and new-comers than they might experience by a causal visit to the temple.

Gita Jayanti, the annual recitation of the Bhagavad-gita, took place at Bhaktivedanta Manor on New Year's Eve. It was truly a community effort, with various devotees leading the Sanskrit verses, musical accompaniment and a traditional fire ceremony. In-between each chapter, Keshava Maharaj delivered engaging purports supported by huge screen images. This time he used video clips from contemporary news items and relating them to the Gita's teachings, chapter by chapter. The consensus is that Keshava Swami in particular is doing an excellent job .No less than 3000

Gitas were sponsored for free distribution to institutions including hospitals, schools, prisons, libraries, and to interested individuals.

The BMF have also taken a number of Patron families on retreats to key holy places in India. This naturally requires a huge amount of organisation and commitment. The team are also hugely active during the festivals such as Sankranti and the book distribution marathon.

Funerals and Memorials:
One particular devotee works as a Funeral Director on a national level, not only for those who affiliate themselves with ISKCON but the wider Hindu community. This area of community service includes working with other devotees he offers pastoral and spiritual care of affected families.

TEMPLE AND VISITORS

Worship

Centred around the beautiful Deities in the temple room shrine, the daily worship programme attracts many guests. The Deities are the spiritual heart-beat of the Temple community and worship is organised by resident monks and senior congregation members. ISKCON BM maintains a very high standard of Deity worship which continually attracts many visitors. The shrine can aptly be called the spiritual heart-beat of the entire project.

Festivals and the Festival Committee (F.C)

Purpose
The Festival Committee (FC) has the challenging task of creating wonderful experiences for tens of thousands of pilgrims every year - who come from far and wide to visit the Temple. The team plans, manages and delivers five main festivals each year *(Gaura Purnima, Holi, Ramanavami, Summer Fest (Holi), Janmashtami, Diwali).* It also plays an important role in a number of smaller celebrations onsite.

Achieved:

In 2023 the new *Big Day Out* festival in July replaced Dusshera which usually takes place two weeks before Diwali, in October. There are limits on the amount of public festivals every year, and there is a need for a community festival aimed at unfamiliar or first-time guests and youth of all backgrounds. Significantly, it also incorporates the Festival of Colours during the summer.

The free ticket system first implemented in 2020 continues and it seems the congregation is gradually getting accustomed to it. A badge system for temple staff, ashram residents and volunteers was properly implemented.
The Volunteers Care Council (VCC) put a huge emphasis on training festival volunteers.

Festival Car parking voluntary service has proven to be a challenging area, especially when participants were based in the fields in temperatures reaching 33 Centigrade.

This year the Diwali festival was not on a Sunday, but rather merged into Annakut and Govardhan Puja which was on a Tuesday. Whether this will happen again in 2024, is a point under discussion and constant review.

Performances - Bhaktivedanta Players drama group

Purpose
Bhaktivedanta Manor's main drama troupe aims to entertain, educate and inspire its audience. It brings scriptures to life and provides a unique service to the community and general public. Plays are performed at all the temple's public festivals, as well as on special days in the tradition, across the UK and beyond, and at various other annual events.

Achieved:

The Bhaktivedanta Players began 2023 with the intention of been 'on the front line' as far as 50th anniversary activities are concerned.

After performing during the annual events such as Gaura Purnima, Ramanvami and Nrsimhadev's Appearance, they gave a special performance designed for 'outreach audiences' during the Festival Committee's Summer Fest in July, in the small but beautiful theatre auditorium.

On a Friday night, the opening to a weekend in August dedicated to the Temple's 50th anniversary celebrations, the troupe performed in front of many of the society's senior members, many of which had travelled long distances for the weekend. The play, which by popular demand was also performed during Janmashtami, was about the movements founder and the early days of Bhaktivedanta Manor in 1973.

They also performed on Diwali for the Sunday Love Feast and at a bank in Canary Wharf

In many ways the highlight for the year was the annual Christmas pantomime! *Wizard of Om*, a hilarious parody based (loosely) on the classic movie, was performed three times to an appreciative sell-out audience.

A small part of the troupe performed at the ISKCON centre in Mayapur (West Bengal) as well as in East Africa.

These days, the average age of the core members of the Bhaktivedanta Players is 50 and over. So the need to engage the youth is recognised. The age gap is notably wide, so a separate Junior Bhaktivedanta Players has emerged, thanks to director Jaya Krishna das and others. Throughout 2023 the Juniors performed during all the public festivals, smaller community events and the Sunday Love Feast. Most significantly they performed The Ramayan at Trafalgar Square, as part of ISKCON's contribution to 2023's Diwali in London (DiL).

Volunteers

Purpose
The Volunteer Care Council (VCC) was established as a vital part of ISKCON BM's program to help look after and oversee the hugely growing numbers of volunteers. This lays the foundation for a Temple that in return, gives the best spiritual support to all who come through their doors. Volunteers are engaged according to a non-binding volunteer's agreement and covered under the charity' insurance and have to abide by the charity's policies and procedures.

Achieved:

Regular volunteering

Volunteers continue to support the Temple with high levels of commitment. Approximately 900 volunteers serve regularly, based on a rota system (weekly/monthly).

Recruitment and Training

New volunteer training sessions have continued throughout the year with new registrations. Out of those 80% attend the training and 80 % begin their services. The induction includes, a spiritual message, Health and Safety, Child Protection and Vaishnava etiquette.

The number of children wanting to volunteer as part of the *Duke of Edinburgh Award Scheme* shot up during 2023. They have also seen a rise in children coming for school placements, especially in the farm.

Festivals

Volunteers have served at all the major, smaller festivals and event throughout the year. They provided training to 1700 volunteers for Janmashtami. VCC team provided many sessions of training. The training consisted of a spiritual message including the history of Manor in relation to its 50th Anniversary. Online health and safety training for all volunteers was trialled. It brought challenges for the administration team but in general was received well by volunteers. The VCC plan to move more components of the training online. Janmashtami festival was challenging due to extreme weather conditions, but there were core volunteers who served for approximately 22 hours.

50th Anniversary

The VCC are grateful to those volunteers who tirelessly and enthusiastically served during the celebration. The celebrations were a success due to their tireless services in all areas from recycling, cooking, car parking, ushering etc.

Volunteers were encouraged to serve for an extra 50 hours in a different department to their regular service. To show appreciation VCC have started visiting them and gifting them.

Challenges

Volunteers have faced challenges due to the Manor seeing a rise in footfall. For example, serving approximately 1600 guests on a Sunday lunch time with sitting arrangement and 1000 guests in the evening. To reduce wastage a smaller portion of food is served and guests are asked to come for second serving however they complain that the volunteers are not serving them enough the first time.

Volunteers have received verbal and, in some instances, physical abuse from guests and devotees. Volunteers are trying to follow the Manor policies and procedures. However, particularly in the area of car parking, there are challenges posed by guests and devotees.

OUTREACH

Friends: Krishna Wisdom

Purpose
Krishna Wisdom helps make Krishna consciousness accessible to those who are new to the philosophy, culture and practice in a fun and innovative way. It also aims to provide on-going nourishment and inspire growth and commitment to practice Krishna Consciousness for those members.

Achieved:

During the first week of January 2023 the team organised a *Well-being* retreat as a follow up to people who had received Srila Prabhupada's books over the previous few months. It was attended by 126 people and some of them still come to the monthly *Soul Expressions* sessions (kirtan and 'wisdom talk').

Tuesday evenings is when they run an online session, and has been going on since 2020. This is aimed at those who live a long distance from the Manor.

On Wednesday evenings the team meets people who are interested to discuss philosophy via the study of Srila Prabhupadas books.

A new initiative in 2023 was the fortnightly Saturday program. The idea is to gradually work up to something every Saturday evening. One takes the form of Soul Expressions and the other is just kirtan.

Krishna Wisdom ran a four-day retreat at the Vedanta Centre near Lincoln. There were two groups, one for 'beginners' and another both for 'intermediate' and 'advanced'.

They also ran a 'Mystic India trip' attended by 25 people. It including visiting South India including Udupi, Coorg, Mysore, Melkote and part of the tour included a yoga retreat.

www.krishnawisdom.com

Book Distribution

Purpose
To distribute Srila Prabhupada's books all over the UK in a variety of dynamic and effective ways, inspiring people to share Krishna Consciousness and help people who received the books to take their next steps in spiritual life. Every December ISKCON devotees around the world make a special effort to distribute Srila Prabhupada's books as widely as possible, for the spiritual benefit of society.

Achieved:

The profound teachings of Krishna Consciousness are distributed by devotees in many different ways, and the majority of participants are member of community-based groups that proactively preach, such as Bhakti Vriksha.
The different forms include:
Travelling parties, visiting high streets around the country
Mini 'street festivals' with book tables accompanied by sit-down kirtans

Door-to-Door
Asking existing contacts
Superstore Sankirtan (Book tables in supermarkets)
Book sales at the Manor itself

During the National Sankirtan Festival, which was hosted at Bhaktivedanta Manor, it was revealed that Manor ashram resident Bhakta Hersh got the highest score in the country in the category of Individual Street Sankirtan. In the Contacts category (based on visiting homes etc), the small team of Bhaktivedanta Manor Foundation members were second only to the East London Bhakti Vrksha.

The **Srila Prabhupada Winter Book marathon** is an established event at Bhaktivedanta Manor were every year, during the season of giving, from first 1 December to 24 December, the devotees in the community make a special effort to distribute the gift of transcendental knowledge by giving out Srila Prabhupada's books.

Youth:
Krishna Consciousness University Societies and ISKCON Pandava Sena

Purpose
ISKCON Pandava Sena, established in 1994 at Bhaktivedanta Manor, hosts university programmes, international retreats, socials, kirtans and much more aimed at interested people aged 8 – 25. For older members attending university, there is a natural working relationship with the Krishna Consciousness University Societies (KCSocs).

KCSocs are student-run societies providing a forum to share Krishna Consciousness. Through weekly discussions, mantra-meditation sessions, and delicious free food, KC Socs has been credited as one of the best university societies nationwide. They currently operate in 15 universities across the country.

Websites:
kcsoc.com
psena.com

Achieved:

Pandava Sena
The Pandava Sena held monthly sessions for those aged 8-11 through an in-person outreach program called KRISHNA ROOTS. They organised fortnightly outreach sessions called SENA NIGHTS LIVE (For those in high school years 7-9) and PROJECT X (For those in years 10-13). And they also have regular events for 18+ with KCSocs.

Throughout 2023 these above sessions have run alongside monthly house programs (RISE and EMPOWER), and festival programmes, with many special guests.
Pandava Sena also ran weekly events at the Manor to bring in youth who are visiting the Temple, called SUNDAY NIGHT TABLES.

In August the Pandava Sena organised a performance tent for the Janmashtami festival. Through woodwork, painting, acting and much more, they put on an original performance called "THE RAT RACE", alongside a video highlighting how far Pandava Sena has come to the festival's attendees,and connected with the attending youth through a membership tent.

Prior to Janamastami in September, the Pandava Sena organised a trip to *The Vedanta*, a retreat centre in Lincolnshire, for youth aged 11-16 titled: *Far From Home.* After Janmashtami, the team organised a parallel away trip to a centre in France for 10 days for ages 16-18. It was an incredible trip titled: *A Call of Duty 2023*. Experienced speakers explained how they can spiritually elevate ones' actions, words and thoughts in a dynamic way.

Another major highlight of Pandava Sena's year was setting up Pandava Sena in Kolkata.

Towards the end of 2023, Pandavas Sena's book distribution team broke their winter marathon target.

KCSocs

In 2023 there were two KCSocs retreats each term (a Day Retreat at the Manor and a Weekend Retreat at The Vedanta) and these are great opportunities to expose people to practising spirituality in their lives and take them a bit deeper.

Weekend Retreat had students travel to The Vedanta, where they have the chance to spend more time learning about deeper topics and from there many of them are directed towards meeting groups with other students.

In July KCSocs organised a summer trip to New Mayapur (France) for one week. It was a wonderful trip, exploring the theme of 'Happiness is Within'. Students had the opportunity to connect with Keshava Swami, who was giving the talks. There have also been flagship events in the UK, the biggest one being "*The Monk Who Studied at UCL*", with 150 students from across London attending the event. Keshava Swami shared his insights and reflections from his time at university and the students had the opportunity interact in a Q&A session afterwards.

Public Kirtans

Purpose

Public kirtan events allow everyone to experience the pleasure of chanting Krishna's names. Processions outside of the Temple create awareness of Hare Krishna devotees and encourage members of the public to spiritually benefit, learn more and visit local temples. During and as part of such processions, often books and leaflets etc are distributed.

Achieved:

The team travelled within a 60-mile radius of the Manor, visiting 25 different towns throughout the year. They also managed to visit separate 53 locations that they had never been before, as part of the 50th anniversary celebrations.

Hundreds of leaflets were distributed, explaining the way of life and beliefs of a Hare Krishna followers. People are invited to visit the temple for a day or even stay for a weekend to get a taster of the lives of the members.

At the same time, however, the literature explains that they can follow such a way of life whilst staying at home and working, i.e. they do not have to live in a temple.

"Thousands of people get to see the singing and playing of various instruments, some for the first time. Some are quite captivated and may take a leaflet or book, or are just happy to watch and listen. ...We will always meet people who have not seen us before or remember seeing us in London back in the 1970s," explained team leader Andrew Hammond (Ananta Purushottama das)."

Communications/ Publications

Purpose
This area of Bhaktivedanta Manor works to create and sustain favourable and honest relations and environments with external audiences, so that ISKCON as a whole may be better understood by all parts of society as a growing and diverse religious community. Significantly, the Communications team looks to ensure that ISKCON Bhaktivedeanta Manor's spiritual message is both practical and relevant in the contemporary world.

Every year they attend a wide variety of local and national events, representing the society. This includes working with the wider Hindu community, academics, the media, interfaith events and local functions. They also host many special guests to the Manor's annual public festivals, and at other times.

There are also on-going publications such as community newsletters, annual magazines and oversees ISKCON's presence on social media, which is maintained by volunteers.

Bhaktivedanta Manor's social media outlets include:

Facebook:	https://www.facebook.com/bhaktivedantamanor
Youtube:	https://www.youtube.com/user/BhaktivedantaManor
Instagram:	https://www.instagram.com/bhaktivedanta_manor/
Youtube LiveStream:	https://www.youtube.com/user/ManorRecordings

Achieved:

Publications

Throughout 2023 there were 12 monthly E-Newsletters (E-Zines) which reached thousands.

In terms of printed publications, there was

i) Celebrating 50 years - Booklet
ii) Celebrating 50 years - Book
iii) The annual Janmashtami Magazine
iv) Vyasa-Puja Community Offerings Book
v) 2024 Calendar
vi) Updated Patronship Booklet
vii) In addition, many posters and signs for all the events

Communications

It was a busier than usual year for Bhaktivedanta Manor's Communications team. Not least because it was the 50th anniversary and members wanted to make a special contribution.

Bhaktivedanta Manor was host to ISKCON's Global Law Conference. The Conference brought together a diverse audience of 50 devotee attorneys, and those in the provision of legal services from 23 countries across six continents. Their shared mission was to explore the role of law in serving ISKCON.

Although it all came as a pleasant surprise, a highly befitting way to acknowledge the Manor's 50th came in the form of an invitation to attend the Coronation of King Charles III, in Westminster Abbey. The initial invitation was sent to

the Manor's Communications Secretary, likely in acknowledgement of the interfaith work he had been engaged in. This invite was later extended to participate in the Faith Leaders parade as part of the ceremony. However, the secretary and others arranged for that higher profile role to be undertaken by the Temple President.

As usual, the Manor's annual public festivals including its huge Janmashtami festival, was attended by hundreds of special invited guests including Mayor's, local Counsellors, faith leaders etc. The most notable attendee on site for 2023 was the UK Home Secretary. The Diwali festival, that year held on a weekday, received many new local Counsellors and confirmed that Bhaktivedanta Manor offers equal welcome to members of all political parties, and any religious affiliation.

The Communications Secretary arranged for the Temple President and other members of the team to represent Bhaktivedanta Manor at a number of interfaith related events, including High Sheriff Justice Service, and solidarity prayers in St Albans Cathedral following the events in Israel and Gaza. The same devotees also attended a Watford interfaith event which included questions and answers with the Secretary of State for Home Office, Mr James Cleverely. Shortly after the President delivered opening prayers at the outset of Hertfordshire County Council's meeting in their Chamber.

As in the previous year, members attend Diwali at Number 10 Downing Street, when the Prime Minister made special mention of Bhaktivedanta Manor's 50th anniversary.

2023 was ISKCON's turn to host the annual Diwali in London (DiL) event in Trafalgar Square which was especially appropriate because of the Temple's 50th anniversary.
Special features provided by Bhaktivedanta Manor included a tent showcasing many of ISKCON's achievements and what is on offer, and there was drama on the main stage as well as book tables
Opening speeches on the main festival stage were delivered by several ISKCON devotees.

One notable success in 2023 was the highly successful Village Dinner. 128 of the Manor's local village neighbours responded to an invitation for a 'Village Dinner', received from the Communications office. Guests were treated to a three-course vegetarian dinner, with entertainment and messages of goodwill.

The Communications team leader was happy to attend a Christmas Reception, hosted by the Secretary of State for Foreign, Commonwealth and Development Affairs.

Finally, the Temple President represented Bhaktivedanta Manor at Faith Leaders gathering at Lambeth Palace, where she was honoured to meet His Majesty the King.

COWS, FARMING AND THE LAND

New Gokul dairy farm

Purpose
New Gokul is ISKCON BM's dairy farm and visitor centre. They have a mixed herd of 60 animals, some of whom give milk, some who are working oxen, and some who are retired or in their childhood. It is Britain's foremost centre of cow protection and working oxen. Fifty-three acres of land belonging to Bhaktivedanta Manor is designated for cow, oxen and bull grazing.

Achieved:

In December 2023 the cow called Mohini gave birth to a bull calf by C section - a very rare operation and hardly heard of in the UK. The vets posted it on their social media and the farm may receive some national media interest.

With the most experienced vet retired, the farm is very happy with its new vets who are very understanding of the way they take care of the cows.

The team invested in new quality farm equipment, including a new 3.5 tonne trailer and two wheel-driven dung spreaders.

They have two strong and steady teams of volunteers who come on Saturday and Sunday mornings. They work directly with cows. These teams are growing and the existing volunteers are training the new ones.

They had a very successful event for the first time at the Manor: An Ox Parade - 7 pairs of oxen (so 14 working oxen) pulled carts, brought the sacred deities from the Temple to the farm. After that the parade, deities and all the participants walked to Holland Farm. Milk was distributed as well as the many crates of vegetables, for free.

The farm has been doing very well financially, including the shop that was quite dormant before. Now it is thriving under new shop supervisor – Kirti Mataji.

Towards the end of the year, the Farm Manager Achyuta Masoumi participated in an interfaith panel discussion on BBC Radio 4 called *Beyond Belief.*

Horticulture

Purpose

The horticultural side of Bhaktivedanta Manor grows vegetables, herbs and fruits to promote a healthy, eco-friendly diet. It is based at 'Holland Farm', which is placed at the opposite side of the Manor's 78-acre estate. About 8 of those acres are specifically dedicated to horticulture.

Many of the younger generation are come forward to volunteer at Bhaktivedanta Manor. Some of them are coming simply to serve the community, others for work experience, and some are taking part in the Duke of Edinburgh programme. Most, however, enter via the Worldwide Organic Farming (WWOOF) scheme.

Also on site, within the new Haveli's front garden area, are greenhouses dedicated to the sacred Tulasi plant. Their leaves are used in food offerings to the Temple deities and potted plants are part of the morning program of worship.

Achieved

Vegetables grown throughout 2023 included many for the first time were potatoes, tomatoes, cauliflowers, green beans, cabbage, fennel, celery, bell peppers, green peas, courgette, marrow, pumpkin, cucumber, bottle guard, aubergines, spinach, chillies, coriander, fenugreek, sunflower, red and green amaranth.

Manor community volunteers, mentorship groups, Krishna Club children and many others enthusiastically offered their services and learnt the various stages of horticulture farming i.e. potting, seeding, planting, weeding and harvesting. Many other communities including Saibaba, Punjabi Dera group continued to support the farm and many new groups like Borehamwood Hindus, HSS Amersham offered their wonderful services.

The old caravans at Holland Farm were replaced with two brand new ones, and three new shower units were added.

Horticulture cultivation area increased up to 75% of the allocated farm land and vegetables production doubled from the previous year.

Holland Farm continues to be the hot favourite location for volunteering by international travelling volunteers via WWOOF and similar schemes.

New weekly vegetable box subscription was launched for the community members. Nearly a thousand boxes were distributed to subscribers.

A new drip irrigation system was implemented to cover three acres of vegetable plantations as part of their commitment to water conservation and sustainable farming.

Fruit orchard area further increased with sixty new trees of apple, pear, plum and mulberries donated and planted by a charity group.

Gardens

Throughout the winter months, the garden team with help from volunteers and 'WWOOFers,' managed to plant over 10,000 bulbs and 500 shrubs and plants on the grounds of Bhaktivedanta Manor.

The Temple gardens and grounds are always evolving and this year the pedestrian path - suitable for buggies and wheelchairs- along the drive way was completed and a very welcome addition to the grounds. The new *Japa Garden* found alongside the orchard is almost complete and both the George Harrison and Srila Prabhupada's Gardens received an uplift.

The local charity Gratitude donated even more bulbs than the previous year - mostly bluebells and snowdrops - and again with some amazing volunteers they managed to plant a further 27,000 bulbs along the driveway and around the lake. In addition, they planted around 200 trees and plants around the grounds, some of these replacing unsafe older trees or trees damaged after storms. Replacing these British native trees will ensure a healthy habitat for local wildlife, for years to come. Visitors may notice that the hedge has been laid using an old English hedge laying method which facilitates wildlife and a healthy ecosystem.

During the summer months Janakula das has his hands full growing thousands of flowers for the deities. Although outdoor work can be demanding one's body, there is no better result than seeing these efforts being offered to and used on the Temple shrine

One of this year's highlights was building a mini Ravana for the Krishna Club to celebrate *Dussehra*. It was a joy for participants see so many children with their families enjoy the festival.

Fundraising

We aim to raise funds for our charitable objectives responsibly and transparently. We want everyone we interact with to feel they are informed and free from undue influence when they consider donating. In particular, this includes anyone who may be in a temporary or permanent vulnerable state and unable to make an informed decision about giving. We strive to adhere to and meet the standards in the Fundraising Regulator's Code of Fundraising Practice.

We imbibe these principles across the charity including both staff and volunteers who fundraise for us. We did not engage any professional fund-raisers or commercial participators during the year.

Where we fall short for whatever reason, fundraising related complaints can be lodged via the website and are handled appropriately by our Bhaktivedanta Manor Foundation team.

Bhaktivedanta Manor Foundation would thoroughly consider every complaint with the aim of learning and improving from such feedback. This ensures complaints are centralised, our standards remain high and we treat our supporters fairly. In 2023, there were no complaints logged in respect to fundraising with the charity; we are not part of any voluntary regulation scheme.

We are committed to maintaining high standards, so we closely follow sector guidance and best practice, including guidance from the Charity Commission.

All funds raised through voluntary donations are received either onsite, via our website, from outreach activities e.g. distribution of spiritual literatures at events/on the street/to various organisations, ongoing patronship programmes or festival appeals and direct mail. Direct mail is co-ordinated and reviewed by our Bhaktivedanta Manor Foundation team to ensure it is relevant and not unreasonably intrusive or persistent.

We are very humbled and grateful for the support our community members provide whether that is financial, resources, time or spiritual – our dear Srila Prabhupada is surely pleased by our individual and collective efforts to push on this most valuable Krishna Consciousness movement for the benefit of all.

Financial review:

The charity reported a net income of £1,399,150 for the year ended 31 December 2023, compared to £1,290,763 for the previous year. Included in this year's figure is a net expenditure of £14,195 that was restricted for specific purposes, as compared to a net expenditure of £27,148 restricted for specific purposes in 2022.

The increase in the net income compared to the previous year is primarily due to the increased income by the charity, particularly from donations and charitable activities (income increased from £4,900,103 to £5,722,737)

The net assets of the charity have increased from £12,235,937 to £13,635,087.

Reserves

As of 31 December 2023, the charity's unrestricted general reserves stand at £1,407,700, compared to £1,421,088 in the prior year. The charity has designated general funds of £2,269,628 (2022: £1,758,538) for specific future projects and requirements, as explained in note 19 of these financial statements. These projects and requirements will further help the charity to meet its charitable objectives. Restricted reserves amounted to £1,418,457 (2021: £1,431,634).

The trustees aim to maintain a robust level of unrestricted funds to meet the future funding requirements for the charity's ongoing activities. The charity anticipates utilising these reserves to manage increased cash flow expenditures and to mitigate possible reductions in future donations. Expected outflows are set to rise due to increased charitable activities and prevailing inflationary pressures.

Trustees' Report

Reference and Administrative Details

Trustees

Mrs J Griesser

Mrs P Naysmith

Mr K C Patel

Mr N B Gor (resigned 23 May 2022 & reappointed 23 April 2023)

Mr S K Agarwal

Mr W J M Fleming

Dr C Kang (resigned on 23 April 2023)

Mr D K Patel

Secretary

Mr N Bashir (appointed 1 March 2023)

Mr U Kalan (resigned 1 March 2023)

Principal and registered office

Dharam Marg Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Trustees' Report

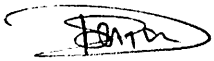
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors KNAV are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on .....20/06/2024.....and signed on its behalf by:



.....

Mr D K Patel

Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Trustees' Responsibilities

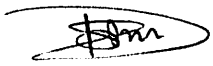
The trustees (who are also the directors of International Society For Krishna Consciousness Bhaktivedanta Manor Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the trustees of the charity on 20/06/2024 and signed on its behalf by:



Mr D K Patel

Trustee

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Opinion

We have audited the financial statements of International Society For Krishna Consciousness Bhaktivedanta Manor Limited (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its 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.

Basis for opinion

In auditing the financial statements, we have concluded that the trustee's 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 twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 25), 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 to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations – this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity, discussions with management, we identified Companies Act 2006, the Charities Act and Financial Reporting Standard 102 as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the trustee minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

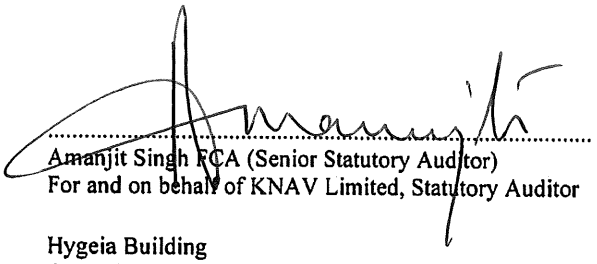
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Amanjit Singh FCA (Senior Statutory Auditor)
For and on behalf of KNAV Limited, Statutory Auditor

Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Date: 20th June 2024

2024-40-UK

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,974,691	262,413	3,237,104
Charitable activities	4	2,304,607	38,774	2,343,381
Other trading activities	5	75,514	-	75,514
Investment income	6	66739		66,739
Total income		5,421,551	301,187	5,722,738
Expenditure on:				
Raising funds	7	(1,909,975)	(252,433)	(2,162,408)
Charitable activities	7	(2,098,231)	(62,949)	(2,161,180)
Total expenditure		(4,008,206)	(315,382)	(4,323,588)
Net income/(expenditure)		1,413,345	(14,195)	1,399,150
Reconciliation of funds				
Total funds brought forward		10,804,303	1,431,634	12,235,937
Transfer between funds		(1,018)	1,018	
Total funds carried forward	19	12,216,630	1,418,457	13,635,087

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,506,510	415,315	2,921,825
Charitable activities	4	1,874,572	36,455	1,911,027
Other trading activities	5	66,011	-	66,011
Investment income	6	1,240	-	1,240
Total income		4,448,333	451,770	4,900,103
Expenditure on:				
Raising funds	7	(1,567,272)	(398,244)	(1,965,516)
Charitable activities	7	(1,563,150)	(80,674)	(1,643,824)
Total expenditure		(3,130,422)	(478,918)	(3,609,340)
Net income/(expenditure)		1,317,911	(27,148)	1,290,763
Reconciliation of funds				
Total funds brought forward		9,486,392	1,458,782	10,945,174
Total funds carried forward	19	10,804,303	1,431,634	12,235,937

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(Registration number: 08300433)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,078,310	859,176
Investments	13	100	100
		1,078,410	859,276
Current assets			
Stocks	14	34,054	18,800
Debtors	15	9,238,909	8,029,029
Cash at bank and in hand	16	3,636,344	3,557,928
		12,909,307	11,605,757
Creditors: Amounts falling due within one year	17	(352,630)	(229,096)
Net current assets		12,556,677	11,376,661
Net assets		13,635,087	12,235,937
Funds of the charity:			
Restricted income funds			
Restricted funds		1,418,457	1,431,634
Unrestricted income funds			
Designated funds		2,269,628	1,758,538
Fixed asset funds		311,464	75,839
Loan funds		8,233,838	7,548,838
General reserve		1,401,700	1,421,088
Total unrestricted funds		12,216,630	10,804,303
Total funds	19	13,635,087	12,235,937

The financial statements, including the notes on pages 36 to 57 were approved by the trustees, and authorised for issue on .....20/06/2024..... and signed on their behalf by:

.....
Mr D K Patel
Trustee

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dharam Marg
Hilfield Lane
Aldenhamatford
Hertfordshire
WD25 8EZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Society For Krishna Consciousness Bhaktivedenta Manor Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the charity operates in. The amounts are presented rounded to the nearest pound.

In preparing these financial statements, the charity has taken advantage of the exemption from disclosing certain financial instrument disclosures and the preparation of the cash flow statement as this information is included within the consolidated financial statements of the parent charity, International Society for Krishna Consciousness Limited.

Exemption from preparing consolidated accounts

The charity has elected not to prepare consolidated financial statements as the results of its subsidiary are consolidated into the financial statements of the parent charity, International Society for Krishna Consciousness Limited. These financial statement therefore contain information about International Society For Krishna Consciousness Bhaktivedenta Manor Limited as an individual charity and not about its group.

Name of parent of group

These financial statements are consolidated in the financial statements of International Society for Krishna Consciousness Limited. The financial statements of International Society for Krishna Consciousness Limited may be obtained from Oak House, 1 Watford Road, Radlett, Hertfordshire, WD7 8LA.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The charity was able to raise sufficient funds to meet its expenditure needs during the year and this is expected to continue for the foreseeable future. As such, these financial statements have been prepared on a going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from Gift Aid tax reclaims is recognised where the donor has confirmed that gift aid can be claimed on their donation. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank..

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. All expenditure is accounted for on an accruals basis under the following headings.

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies and costs of fundraising activities.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support in furthering the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

These costs have been allocated between cost of raising funds and expenditure on charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £5,000 (Previously £1,000) or more are initially recorded at cost, and subsequently held at historic cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% on cost; charged full in year acquired
Motor vehicles	25% reducing balance basis; charged full in year acquired
Freehold improvements	2% on cost; charged full in year acquired (Previously 5% on cost)

Fixed asset investments

Investment in equity shares in subsidiary undertakings, which are not publically traded and where fair value cannot be measured reliably, are measured at cost less accumulated impairment.

Stock

Stock is included at the lower of cost or net realisable value. The charity deems net realisable value to be the average donation expected to be received when distributing the books to the public.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the charity restricted for specific purposes being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations	2,974,691	262,413	3,237,104	2,921,825
Legacies	-	-	-	-
	2,974,691	262,413	3,237,104	2,921,825

4 Income from Charitable activities

	Unrestricted funds	Restricted	Total	Total
	General	funds	2023	2022
	£	£	£	£
Animal Protection & Welfare	532,456	-	532,456	440,811
Books	289,525	-	289,525	225,391
Education & training	233,220	38,774	271,994	169,508
Festival	1,103,554	-	1,103,554	984,220
Religious activity	145,852	-	145,852	91,097
	2,304,607	38,774	2,343,381	1,911,027

5 Income from other trading activities

	Unrestricted funds	Restricted	Total	Total
	General	funds	2023	2022
	£	£	£	£
Trading activities	75,514	-	75,514	66,011
	75,514	-	75,514	66,011

6 Investment income

	Unrestricted funds	Restricted	Total	Total
	General	funds	2023	2022
	£	£	£	£
Interest on deposit accounts	59,204	-	59,204	1,240
Interest on loan	7,535	-	7,535	-
	66,739	-	66,739	1,240

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
		£	£	£	£
Staff costs		789,678	-	789,678	677,626
Premises insurance		71,214	-	71,214	49,302
Telephone		6,724	-	6,724	7,701
Postage and stationery		3,776	6,232	10,008	15,350
Sundries		23,130	-	23,130	1,890
Purchase		241,037	-	241,037	206,548
Disposables		46,028	-	46,028	26,039
Gifts & samples		171	-	171	9,132
Literature & brochures		0	-	0	18
Devotee maintenance		37	-	37	1,638
Computer costs		16,021	2,482	18,503	18,782
Repairs & maintenance		173,989	1,250.00	175,239	72,170
Travelling		11,700	9,142	20,842	19,818
Motor expenses		7,793	-	7,793	11,090
Professional fees		65,415	-	65,415	45,157
Hire of equipment		0	-	0	0
Bhoga consumptions		982	-	982	4,597
Training		470	-	470	2,098
Flowers and decorations		3,179	-	3,179	5,908
Cleaning and disposables		103,046	-	103,046	86,340
Donations		37,157	205,321	242,478	500,622
Health & Safety compliance		14,650	-	14,650	12,149
Rates and water		28,735	-	28,735	20,722
Repairs and renewals		132,326	-	132,326	42,734
Courses		8,657	0	8,657	56,185
Depreciation - owned assets		67,711	-	67,711	10,905
Support fees		31,092	6,013	37,105	33,355
Support Subsidy		24,297	-	24,297	27,641
Books		960	21,993	22,953	-
		1,909,975	252,433	2,162,408	1,965,516

b) Costs of charitable activities

	Note	Unrestricted funds	Restricted funds	Total	Total
		General		2023	2022
		£	£	£	£
Animal Protection & Welfare		-	25,269	25,269	46,690
Books		269,204	-	269,204	230,118
Education & training		656,552	37,681	694,232	525,699
Festival		804,720	-	804,720	578,404
Religious activity		308,268	-	308,268	252,496
Devotee welfare activity		59,487	-	59,487	10,417
		2,098,231	62,949	2,161,180	1,643,824

8 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023	2022
	£	£
Audit fees	12,600	11,880
Depreciation of fixed assets	103,950	62,813

9 Trustees remuneration and expenses

During the year, a trustee (Ms J Griesser) received a salary from the charity which amounted to £18,545 (2022: £13,617) for her role as Temple President. Other than this, no other trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

Travel and visa expense of £2,762 (2022: £498) was reimbursed to two trustees. Other than this, no trustees have received any reimbursement or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	1,244,988	1,050,432
Social security costs	94,741	77,041
Pension costs	21,640	17,286
	1,361,368	1,144,759

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
All employees	72	65

No employee received emoluments of more than £60,000 during the year (2022: No employee received emoluments of more than £60,000 during the year).

11 Taxation

The company is limited by guarantee and a registered charity. The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

12 Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Assets under construction	Freehold improvement	Total
	£	£	£	£	£
Cost					
At 1 January 2023	89,099	57,410	17,110	824,565	988,184
Additions	143,716	30,305	149,063	-	323,084
Disposals -	-	-	-	-	-
Transfer	158,733	-	(158,733)	-	-
At 31 December 2023	391,548	87,715	7,440	824,565	1,311,268
Depreciation					
At 1 January 2023	41,664	46,116	-	41,228	129,008
Accumulated depreciationon disposals -	-	-	-	-	-
Charge for the year	77,059	10,400	-	16,491	103,950
At 31 December 2023	118,723	56,516	-	57,719	232,958
Net book value					
At 31 December 2023	272,825	31,199	7,440	766,846	1,078,310
At 31 December 2022	47,435	11,294	17,110	783,337	859,176

During the previous year, the charity completed the construction of the new hay barn, and the asset was put into use by the charity. Accordingly, this asset was reclassified from "Assets under construction" to "Land and Buildings" in 2022 and is now being depreciated on a straight-line basis over a period of 50 years (previously 20 years).

13 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £
Cost	
At 1 January 2023	100
At 31 December 2023	100
Net book value	
At 31 December 2023	100
At 31 December 2022	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Bhaktivedanta Manor Limited Dharam Marg, Hilfield Land, Aldenham, Hertfordshire	England and Wales	Ordinary shares	100%	100%	Production and sale of dairy products and the hosting of wedding events

Donation amount of £486,909 from the profits of the subsidiary to the charity during the year is included under amounts due from group undertakings (2022: £129,615).

14 Stock

	2023	2022
	£	£
Stocks	34,054	18,800

15 Debtors

	2023	2022
	£	£
Trade debtors	-	5,392
Due from group undertakings	8,720,747	7,679,927
Prepayments	34,180	15,836
Other debtors	483,982	327,874
	9,238,909	8,029,029

Included within amounts due from fellow group undertakings is a loan of £2,664,807 (2022: £2,664,807), which is receivable after more than one year; the remaining amounts are due on demand. All amounts due from fellow group undertakings are interest free and unsecured.

Further, within other debtors, is a loan of £160,000 (2022: £ Nil) bearing interest at the rate of 5% pa, which is receivable after more than one year.

16 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	784	911
Cash at bank	3,635,560	3,557,017
	3,636,344	3,557,928

17 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	97,819	57,232
Due to group undertakings	25,877	100,302
Other taxation and social security	23,909	-
Other creditors	154,156	30,746
Accruals	50,869	40,816
	352,630	229,096

Amount due to fellow group undertakings are interest free, unsecured and repayable on demand.

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £21,640 (2022 - £17,286). Contributions totalling £6,580 (2022: £Nil) were payable to the scheme at the end of the year.

19 Funds

Current year

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Unrestricted funds					
(A) Designated funds					
Youth Preaching (Pandava Sena)	50,000		(57,730)	57,730	50,000
Signage Project	45,000	-	(41,017)	(3,983)	-
Japa Garden Project	65,000	115,853	(95,878)	-	84,975
50th Anniversary Celebration 2023	200,000	2,256	(122,859)	(79,397)	-
Janmashtami 2024	240,938	912,065	(494,114)	(408,889)	250,000
Tulsi Garden Project	45,000	-	(36,397)		8,603
Manor Restoration	525,000	-	(121,916)	121,916	525,000
Basement Development & Goshala Visitor Centre	200,000	-	-	-	200,000
Bhaktivedanta Players Theatre	24,500	-	-	-	24,500
ISKCON Educational Services Schools Programme	62,100	-	-	-	62,100
Sunday School Krishna Club - Youth	45,200	24,605	(5,355)		64,450
HH Keshav Swami Preaching Fund	55,800	-	-	(55,800)	-
New Mayapur, France - Loan	200,000	-	(200,000)		-
Property renovations				1,000,000	1,000,000
(B) Fixed asset funds					
Other fixed assets	75,839	-	-	235,625	311,464
(C) Loan funds	-				
Loans to group	7,548,838			685,000	8,233,838
(D) General reserve					-
General reserve	1,421,088	4,366,772	(2,832,940)	(1,553,220)	1,401,700
Total unrestricted funds	10,804,303	5,421,551	(4,008,206)	(1,018)	12,216,630

19 Funds (continued)

Current year (continued)

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Goshala	1,140,233	-	(25,269)	-	1,114,964
Nursery	150,030	38,774	(37,681)	-	151,123
ISKCON Mayapur	-	70,800	(50,189)	-	20,611
H.H. Bhakti Charu Maharaja Samadhi Construction funds/Ujjain Funds	75,641	44,410	(120,051)	-	-
India Covid-19 Appeal	520	436	(956)	-	-
Alumni	3,706	251	-	-	3,957
Ukraine Appeal	11,625	3,708	(15,333)	-	-
HHSBK Maharaj	43,673	103,085	(41,945)	-	104,813
TPFund	6,206	13,111	(12,750)	-	6,567
Turkey Appeal		3,241	(3,241)	-	-
Shyamsundar		6,892	(7,910)	1,018	-
Film Restoration		16,479	(57)	-	16,422
Total restricted funds	1,431,634	301,187	(315,382)	1,018	1,418,457
Total funds	12,235,937	5,722,738	(4,323,588)	-	13,635,087

The charity's trustees have elected to designate funds from the general reserves for specific purposes from 2022. Details of these designations are provided in the subsequent sections of this note.

19 Funds (continued)

Prior year

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
(A) Designated funds					
Youth Preaching (Pandava Sena)	-	-	-	50,000	50,000
Signage Project	-	-	-	45,000	45,000
Japa Garden Project	-	-	-	65,000	65,000
50th Anniversary Celebration 2023	-	-	-	200,000	200,000
Janmashtami 2023	-	-	-	240,938	240,938
Tulsi Garden Project	-	-	-	45,000	45,000
Manor Restoration	-	-	-	525,000	525,000
Basement Development & Goshala Visitor Centre	-	-	-	200,000	200,000
Bhaktivedanta Players Theatre	-	-	-	24,500	24,500
ISKCON Educational Services Schools Programme	-	-	-	62,100	62,100
Sunday School Krishna Club - Youth	-	-	-	45,200	45,200
HH Keshava Swami Preaching Fund	-	-	-	55,800	55,800
New Mayapur, France	-	-	-	200,000	200,000
(B) Fixed asset funds					
Other fixed assets	32,662	-	-	43,177	75,839
(C) Loan funds					
Loans to group	6,936,065	-	-	612,773	7,548,838
(D) General reserve					-
General reserve	2,517,665	4,448,333	(3,130,422)	(2,414,488)	1,421,088
Total unrestricted funds	9,486,392	4,448,333	(3,130,422)	-	10,804,303

19 Funds (continued)

Prior year (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Restricted funds					
Goshala	1,186,923	-	(46,690)	-	1,140,233
Nursery	147,559	36,455	(33,984)	-	150,030
ISKCON New Mayapur	12,372	3,800	(16,172)	-	-
H.H. Bhakti Charu Maharaja Samadhi Construction funds/Ujjain Funds	109,878	226,763	(261,000)	-	75,641
India Covid-19 Appeal	-	520	-	-	520
Alumni	2,050	1,655	-	-	3,706
Ukraine Appeal	-	36,353	(24,728)	-	11,625
HHSBK Maharaj	-	77,568	(33,894)	-	43,673
TPFund	-	6,206	-	-	6,206
Preaching at RB Events	-	26,250	(26,250)	-	-
HHBPS Tribal	-	34,000	(34,000)	-	-
Villa Vrindavan	-	2,200	(2,200)	-	-
Total restricted funds	1,458,782	451,770	(478,918)	-	1,431,634
Total funds	10,945,174	4,900,103	(3,609,340)	-	12,235,937

From 2022, the charity's trustees have elected to designate funds from the general reserves for specific purposes. Details of these designations are provided in the subsequent sections of this note.

19 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

(A) Designated funds:

Youth Preaching (Pandava Sena): Support and expand preaching programmes for youth aged 12+ including college/university student outreach.

Signage Project: Produce and install new signage posts across the entire Manor estate to better inform and guide visitors.

Japa Garden Project: Create a garden complete with deity sculptures and walkways, conducive to peaceful meditation and fostering interest in Japa chanting practice.

50th Anniversary Celebration 2023: Support and fund events commemorating 50 successful years at ISKCON Bhaktivedanta Manor.

Janmashtami: Fund the annual festival celebrating the appearance day of Lord Krishna, attended by tens of thousands of pilgrims and visitors.

Tulsi Garden Project: Create a landscaped garden for the pleasure of the Tulsi Deity and worshippers.

Manor Restoration: Provide for urgent restoration works needed to maintain the grade 2 listed building of Bhaktivedanta Manor.

Consultancy & Planning:

Bhaktivedanta Manor Basement Development: To facilitate the many direct and supporting activities necessary for the daily worship of the Altar Deities.

Goshala Visitor Centre: A recreational and educational initiative that informs and educates the public in cow welfare and protection as well as organic sustainable farming.

Bhaktivedanta Players Theatre: Support the charity's theatre troupe in using drama as a medium for preaching.

ISKCON Educational Services Schools Programme: Fund visits from schools as part of their religious education studies.

Sunday School Krishna Club: Provide funding for the supervised Sunday Children's Programme for children aged 6-12 years.

HH Keshav Swami Preaching Fund: Support the preaching activities of Bhaktivedanta Manor's resident Sanyasi (Renounced Monk).

ISKCON New Mayapur, France: Fund urgent infrastructure works to maintain and keep open the temple in France.

Property renovations: Renovation costs in respect of property portfolio held under Iskcon Ltd.

(B) Fixed asset funds:

The tangible asset fund represents the value of general funds invested in tangible assets which are not, by the nature of tangible assets, readily available for use for other purposes. The transfer in of £235,625 (2022: transfer in of £43,177) makes the value of the fund equal to the net book value of the tangible assets less any restricted tangible assets at 31 December 2023. Tangible asset expenditure financed from restricted funds is shown within the restricted fund balances.

(C) Loan funds

The loan funds represents the value of general funds the value of funds loaned to fellow group charities and group companies. Due to the nature of these loans, these funds are not readily available for immediate use by the charity for any other purposes.

(D) General reserve

General reserves represent free reserves that the charity expects to utilise for financing increased cash flow expenditures and offsetting potential reductions in donations. The general reserve balance is 3 months of expenses in accordance with the General Reserve policy adopted by the trustees. Outflows are anticipated to rise due to increased charitable activities and inflationary pressures.

Restricted funds:

Goshala funds: Represent donations collected for the welfare of cows, located on the same grounds as the charity.
Nursery: Comprise funds received for fees, Early Years funding grants, and teaching expenses incurred for young children attending the charity's nursery.
ISKCON Mayapur: Represent funds for a specific project in ISKCON Mayapur where a new centre is being constructed.
H.H. Bhakti Charu Maharaja Samadhi Construction funds: Represent funds allocated for the construction of a memorial in Mayapur.
India Covid-19 Appeal funds: Represent donations collected and remitted to the Lotus Trust for their Covid-19 appeal, primarily for purchasing hospital equipment and supplies in India.

Alumni funds: Donations collected and remitted to the I-foundation for their preaching activities.
Ukraine Appeal funds: Funds collected and remitted to the Lotus Trust to provide humanitarian aid in Ukraine due to the ongoing conflict.
HHSBK Maharaj funds: Donations collected on behalf of His Holiness Svayam Bhagavan Keshava Maharaj for his preaching activities.

TPFund funds: Collected for projects selected by the Temple President.

Preaching at RB Events: Restricted funds collected for preaching activities conducted at celebrity events.
HHBPS Tribal funds: Represent funds that were collected and paid during the previous year for the welfare of tribal communities across India.
Villa Vrindavan funds: Represent funds that were collected and paid during the previous year to support the fundraising efforts of a centre in Italy
Turkey Appeal: Represents donations collected and remitted to the Lotus Trust for their Turkey Earthquake appeal to send relief aid to the affected area.
Shyamsundar: Funds collected to support the distribution of the books by the author Shyamsundar Das (Sam Speerstra).
Film Restoration: Funds collected to support the work carried out to restore and preserve the original film footage of Srila Prabhupada (Founder Acarya of ISKCON)

20 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	311,464	766,846	1,078,310
Fixed asset investments	100	-	100
Current assets	12,246,210	663,097	12,909,307
Current liabilities	(341,144)	(11,486)	(352,630)
Total net assets	12,216,630	1,418,457	13,635,087

Prior year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	75,839	783,337	859,176
Fixed asset investments	100	-	100
Current assets	10,945,974	659,783	11,605,757
Current liabilities	(217,610)	(11,486)	(229,096)
Total net assets	10,804,303	1,431,634	12,235,937

21 Related party transactions

The balances owed from and owed to group undertakings at the year-end is as follows:

	2023 £	2022 £
Amount due from group undertakings		
ISKCON Ltd National Office (short-term loan)	5,569,031	4,884,031
Bhaktivedanata Manor Limited (short term loan net of provision)	2,664,807	2,664,807
Bhaktivedanta Manor (donation amount receivable)	486,909	129,615
ISKCON London (trade debtor)		1,474
	8,720,747	7,679,927
Amount due to group undertakings		
ISKON Ltd BBT & National office (trade creditor)	25,877	100,302
Bhaktivedanata Manor Limited (trade creditor)	-	-
ISKCON London (trade creditor)	-	-
	25,877	100,302

The charity has taken advantage of the exemptions available in FRS 102 from disclosing related party transactions during the year with other charities and companies that are wholly owned within the group.

Atlantic Electronics Limited
During the year the charity received advertising income of £1,000l (2022: £1,000) from Atlantic Electronics Limited, a company which had common directors/trustees with the charity. The charity paid £4,424 (2022: £4,020) for office equipment and £4,387(2022: £1,575) towards cost of stationery, repairs and similar expenses to the company. There were no balances due to or from the charity at the year end.

Avanti School Trust
During the year the charity received donations amounting to £Nil (2022: £1,689) from Avanti School Trust, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

The Lotus Trust
During the year the charity received donation amounting to £Nil (2022: £25) and paid donation amounting to £19,487 (2022: £Nil) to The Lotus Trust, a company which has common directors/trustees with the charity. These were for Ukraine appeal, Covid 19 appeal and Turkey appeal purposes. There were no balances due to or from the charity at the year end.

22 Parent and ultimate parent undertaking

The trustees consider the International Society for Krishna Consciousness Limited (registered company number 00962009), a charity incorporated within the United Kingdom as the Ultimate controlling party.

Copies of the consolidated financial statements of International Society for Krishna Consciousness Limited are available upon request from:

Oak House
1 Watford Road
Radlett
Hertfordshire
WD7 8LA

INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales - Charity number 1157877

Accounts

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Reference and Administrative Details

Trustees

Mr S K Agarwal
Mr W J M Fleming
Mrs J Griesser
Dr C Kang
Mrs P Naysmith
Mr D K Patel
Mr K C Patel

Secretary

Mr N Bashir

Registered Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

ISKCON

International Society for Krishna Consciousness

Bhaktivedanta Manor

Charity Number: 1157877

Trustees' Annual Report

31st December 2022

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2022 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Objectives and activities

The organisation is a charitable company (number: 08300433) limited by guarantee, incorporated on 20 November 2012 and registered as a charity (number: 1157877) on 16 July 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The objectives of the charity are to advance, transmit, spread and propagate the religion of Krishna Consciousness as revealed in the teachings of Bhagavad Gita As It Is and Srimad Bhagavatam as taught by the Founder - Acarya A.C. Bhaktivedanta Swami Prabhupada and in accordance with the tenets of the International Society for Krishna Consciousness. More specifically the aims and objectives of the Charity are summarised below:

The Purposes of ISKCON

1) To systematically propagate spiritual knowledge to society at large and to educate all people in the techniques of spiritual life in order to check the imbalance of values in life and to achieve real unity and peace in the world.
2) To propagate a consciousness of Krishna (God), as it is revealed in the great scriptures of India, Bhagavad-gita and Srimad-Bhagavatam.
3) To bring the members of the Society together with each other and nearer to Krishna, the prime entity, thus developing the idea within the members, and humanity at large, that each soul is part and parcel of the quality of Godhead (Krishna).
4) To teach and encourage the sankirtana movement, congregational chanting of the holy name of God, as revealed in the teachings of Lord Sri Caitanya Mahaprabhu.
5) To erect for the members and for society at large a holy place of transcendental pastimes dedicated to the personality of Krishna.
6) To bring the members closer together for the purpose of teaching a simpler, more natural way of life.
7) With a view towards achieving the aforementioned purposes, to publish and distribute periodicals, magazines, books and other writings.

Public benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Structure, Governance and Management
The directors of the charitable company are also charity trustees for the purposes of charity law and under the Company's Articles. The International Society for Krishna Consciousness Limited, is the sole member or parent entity of ISKCON BM.

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees

The power to appoint new trustees is vested in the members of the charity. In considering the recruitment of a new trustee, the members would look to seasoned individuals with broad management experience, relevant charity related skills, empathy and knowledge of the charity's work.

Induction and training of trustees

New trustees are invited to spend time with existing Trustees of the Board as part of their induction. Additional training and updates are offered as appropriate.

The Trustees (Board of Trustees)

All trustees give their time voluntarily [note: the temple president isn't a volunteer] and other than the temple president, receive no benefits from the Charity. Any expenses, if reclaimed from the Charity, will be set out in the notes to the accounts. Conflicts of interest are recorded and carefully monitored to ensure that trustees undertake their duty to act in the Charity's best interest.

Purpose

The Board of Directors are responsible for the Charity's administration. They ensure that ISKCON BM is effectively achieving its stated purposes and is compliant with the requirements of the governing documents and the law. Their key role is related to the charity's performance and compliance including the following below:

1) Direction and management of administration.
2) Appointing the President and Managing Director in collaboration with the Temple Council, Senior Management Team and GBC secretary.
3) Ensuring the charity is well run, solvent and delivering as per stated in its charitable objects.
4) Final sign off on the annual budget and high-level accounts.
5) Ensure compliance with requirements of the Charity Commission.
6) Sign off the annual achievement reports, annual returns and submitting accounts as required by law.
7) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out therein.
8) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
9) Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.
10) Ensure that charitable funds and assets are being used reasonably, and only in furtherance of the charity's objects.

11) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk.
12) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.
13) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

The Board of Trustees are supported in their governance of the Charity by two subcommittees i.e. the Temple Council and the Patrons Council. The Senior Management Team oversee the efficient running of the Charity's operations. The roles of each of these committees are detailed below:

Senior Management Team (SMT)

Purpose

1) The management team runs the operations of the temple on a daily, practical basis.
2) They are responsible for the delivery and practical implementation of the annual budget and strategic plans.
3) They take care of most temple services and operations, ensuring that the appropriate devotional culture and etiquettes are maintained and that goal and targets are achieved.
4) They engage with the temple's various councils and committees ensuring that performance targets are met and policies are followed. The various bodies, including the Temple Council, Patron Council Trustees etc function to assist the SMT in successfully managing ISKCON Bhaktivedanta Manor.
5) They maintain harmony, collaboration and progress.

Temple Council (T.C.)

Purpose

The Temple Council has a broad and inclusive membership, deliberately and by its own constitution. It seeks to represent the religious community (Krishna Community) as a whole, effectively providing a voice to those who make significant contributions to the society and its mission but may not be in Temple management. It combines leaders, various communities and other active stakeholders. Each member must be in good spiritual standing and not engaged in any activity that opposes the values and standards of ISKCON.

The Temple Council is governed by terms of reference.

1) Takes on board views and experience of all generations, levels of expertise and all the different community interest groups.
2) Helps form new Temple policies and initiatives.
3) Keeps existing policies up-to-date and help form 'position statements' on social and practical issues.
4) Addresses contemporary issues and how they may effect Temple policies.
5) Agrees on annual priorities for ISKCON Bhaktivedanta Manor.
6) Nominates and appoints new Trustees and its own members through a democratic/ voting process.
7) Focuses very much on the 'Seven Purposes of ISKCON', playing the role of a 'watchdog' to help ensure that the mood and priorities of the movement are upheld.
8) Delegates funding to a variety of ISKCON projects, on an annual basis.

The Patrons Council ("PC")

Purpose

The specific executive duties of the PC are to:
1) Work with the Charity's SMT to increase the number of Patrons and ensure their care and cultivation in Krishna consciousness.
2) Assist the Board of Trustees on major developments, including supporting fundraising initiatives for special projects, initiatives and developments;
3) Manage the Charity's 'profit centres', including Haveli, Bakery, Shop, Reception, Weddings, Guest House, Mail Order, Goshalla Shop, Horticulture, Festivals and any outsourced areas (e.g. ICT).
4) Assess the Charity's outcomes (KPIs) and effectiveness as related to financial spend;
5) Monitor the works of the Patrons Working Committee and Finance Committee;
6) Assess the appropriateness and effectiveness of any funds invested or loaned to any other legal charitable entities with similar purpose;
7) Manage the Charity's property portfolio;
8) Manage the Charity's investment budget.
9) Any other matters requested by the Board of Trustees.

The specific advisory duties of the PC shall be to:

1) Advise the Board on matters of Patron membership, finance, investment and development;
2) Review the Charity's budget, internal and external financial statements and reports to ensure that they reflect best practice and advise the Board accordingly;
3) Review the business / operating models for each of the Charity's departments as and when required, and advise the Board accordingly;
4) Ensure arrangements for the annual Patron's Dinner.
5) Consider and advise the Board on the Charity's annual and long-term strategic aims;
6) Advise on an investments policy;
7) Consider any other matters when requested to do so by the Board.

Equal Opportunities

The Charity is an equal opportunities employer and is committed to promoting equal opportunity for all staff and job applicants.

Strategic Management of the Charity

Through extensive educational services to schools, colleges and universities, distribution of literature and presentations from its various publications and through numerous largely attended festivals, we offer a cultural resource for the re-spiritualisation of society. It seeks to live out the charity's objective, in particular how to alleviate the suffering of humanity and enact the teachings of the scriptures the charity subscribes to.

ISKCON BM's Strategy (in summary):
The key elements of our medium long term strategy are:

1. Education, training in religious practice: pastoral care

Regular classes, presentations and seminars are held for the benefit of members and the wider public, who are given insights into how to lead a more fulfilling life. This is in house training, school visits and we visit private homes and schools on invitation. In addition, events are held in universities. ISKCON BM also conducts residential courses for training both men and women in spiritual practice to enable them to learn the techniques of spiritual life as full-time residents or in their own homes..

2. Public festivals – promoting spiritual techniques

Festivals are an important part of our activities. They give opportunities for the public to be introduced to our spiritual teachings and allow existing members to become more involved and deepen their relationship with each other. Our festivals are cultural, entertaining, colourful and uplifting and are open to all. Our most major festival is Janmashtami, the celebration of Lord Krishna's birth in this world thousands of years ago.

Large portions of the grounds are transformed with tents, exhibitions, dance and drama. Children also enjoy puppet shows, face painting, drama and yoga. For adults there are multimedia presentations, worship in the main shrine, interactions, Q&A and a huge variety of live entertainment.

3. Distribution of literature

Many of our members distribute spiritual books, covering beneficial topics, for example, physical, mental, emotional and spiritual, including information which emphasises services to humanity, tolerance and respect to encourage unity and harmony among people of all backgrounds.

4. Distribution of sanctified vegetarian food (Prasad)

The food we distribute is not only vegetarian but also spiritually sanctified food called prasad, this means that anyone who eats it is physically and spiritually benefitted. A non-violent and conscious lifestyle is advocated through the focus on a vegetarian, ahimsa lifestyle. Many of the charity's members pursue a vegan lifestyle or are ahimsa vegans-consuming dairy from farms that follow the highest ethical standards of dairy production.

5. Encouraging positive life principles and social engagement through volunteering

We are hugely dependent on our volunteers. Without their selfless dedication our society would not be able to perform the festivals and activities ISKCON BM is reputed for holding.

6. The overseeing of sangas (spiritual gatherings)

We oversee and encourage spiritual home programmes where individuals meet regularly for study and perform devotional activities, providing teaching and important association for its members.

7. Outreach, including youth outreach, to people of all ages and cultural backgrounds

Outreach is a very important part of our activities. We encourage members of the public to attend our Open Days, courses, classes and retreats that are organised.

8. Fundraising

We strive to raise funds in a variety of ways. We have a patronage system and one-off donations systems which help to keep up the day to day running. We rely on the generous donations of our Patrons, overseen by our Patron Council.

9. Kirtan (congregations and public chanting of the names of God)

Typically, a call and response style chant/song/hymn set to music ('Kirtan'). Kirtan can explore spiritual ideas and express love and devotion to God. Kirtan often involves dancing and we are probably still famous for our public kirtan in town and city centres. Such activities have their cultural roots in Hinduism. Kirtan brings people together in joyous song which extols love and devotion to God.

10. Promoting a more natural way of life through farming and horticulture

New Gokul, ISKCON BM's Dairy Farm and Visitor Centre reintroduces a radical approach to farming in the modern world. It is called a Goshala because it shelters cows ('go' is sanskrit for cow; and 'shala' - shelter). The herd includes milk-giving cows , working oxen and at least one mature bull. The remainder are either calves or retired. Cows bear their first calf and start giving milk at 30 months; oxen start work at 24 months. In winter, when grass stops growing and fields become waterlogged, the herd shelters indoors, where they have plenty of space and access to the open air. In the summer they prefer to be outside day and night.

A unique feature of the farm is its growing reliance on ox power and hand milking. Milk produced on a sustainable and humane farm is better for people and better for the cows. New Gokul provides for the needs of the cows for their whole lives.

Risk management

The Charity's risk register is reviewed and discussed by the Trustees at every meeting of the Board of Trustees. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

- mitigation procedures are developed
- responsibilities for implementation and review are assigned
- the status is monitored on a regular and timely basis.

Achievements and Performance

Chair of Trustees Summary Report (Temple President):

The year 2022 saw our charity return to and even surpass pre-COVID activity. The Bhaktivedanta Manor footfall has increased, offering us a welcome opportunity to accommodate all our many guests while also maintaining the devotional atmosphere of Bhaktivedanta Manor, which is becoming increasingly known as a spiritual sanctuary.

This year, the Trustees established a decision-making process that aims to bring together the key stakeholder groups to offer input into the Manor's vision, strategy and future developments.

The two live strategic priorities for the Manor continued to take steps forward from 2021. The School of Bhakti continues their online presence while also increasing the number of students attending in person classes, seminars, pilgrimages and retreats. Along with this, the New Gokula visitors centre design process has made strides forward, engaging an architect and beginning research into the impacts of and regulations around development.

In 2022, the Patrons Council took steps to protect the assets of the Manor in the face of national economic uncertainty. The Estate and Operations Committee moved forward with plans for an orangery so visitors can enter and exit the temple easily and in a spacious and befitting atmosphere. The Patrons Council is also reviewing an option for below ground facilities to relieve the Manor building of the intense use it's experiencing. As these capital projects continue, major maintenance and upgrading of the Manor building also continues, with CCTV cameras and other safety measures being installed throughout the building and grounds.

Trustees and the Patrons Council worked with the Finance Team to develop a more simple and transparent view of the complex financial income and expenditure of the Manor.

The Manor's various departments worked hard towards overall financial stability, both in terms of cost control and increasing income where possible. As in 2021, this impressive effort has left the Manor in a secure financial position.

Trustees continued a programme of collating information about various "outreach" initiatives associated with the Manor, and soon plan to implement the best practices and methods of organisation that will effectively deliver their aims and objectives.

Looking to 2023, Bhaktivedanta Manor plans to continue its trajectory of growth, welcoming visitors to New Gokula, educating students in the School of Bhakti, and investing time, energy and talent into dynamic and attractive outreach programs based on research outcomes. We also envision a close working and decision-making relationship between the Board of Trustees and its two subcommittees, i.e. the Patrons Council and Temple Council.

DEPARTMENTAL REPORTS

EDUCATION

School of Bhakti

Purpose
The School of Bhakti offers a range of educational, spiritual and practical courses and workshops based on the ancient Vedas. They strive to develop systematic presentations of the Krishna conscious philosophy in a way that is accessible to people from all backgrounds and walks of life.

Achieved:
The School of Bhakti has been reaching out more into the community, developing close links and engaging the congregation in various immersive activities such as the highly successful School of Bhakti service days at our new Gokula farm. Engaging members of the community in fun and innovative ways, giving back and serving the Manor grounds and also having a strong presence at this year's Summer Fest.

Last year they had incredible discursive events hosting spiritual luminaries such as Kadamba Kanana Swami, Garuda das, Visakha dasi and Yadubhar das and others. They have also been offering services in the professional world with live events and webinars on Spirituality for various companies such as Ernst and Young, TFL as well as teaching corporate yoga at BLP Wellbeing Day.

The regular offerings like our weekly courses and sangas are continuing with excellent feedback and serving as an great way to connect people onto a long lasting spiritual journey. They've also developed a regular yoga and kirtan

offering which is attracting new people including locals from the surrounding areas. And the School of Bhakti team went above and beyond for the Janmastami tent with the *Jumanji* theme escape room event!

The year saw some retreats taking place in New Mayapur Dham, France, Lincoln Vedanta Centre, England and Mayapur Dham and Jagannath Puri in India. These are life -transforming events for participants and create lasting bonds between fellow spiritual seekers.

With the start of the new year, along with their congregational courses, we also kicked off to a great start with their residential course offerings, with a Men's and Women's week- long 'Be A Monk' course offering taking place as well as the men's 6 month sabbatical course. School of Bhakti has also been collaborating with KCSoc University outreach conducting sessions for their students too.

This year's book marathon was a record for School of Bhakti with over 30 volunteers taking part. They have also recruited a new marketing lead, Roman Craven. Roman has spent the last couple of years in the ashram and is now inspired to use his talents to boost School of Bhakti's profile and attract a wider pool of individuals.

Details can be found on their website and social media outlets:
https://schoolofbhakti.com/
Facebook: School of Bhakti
Instagram: schoolofbhakti

Krishna Club

Purpose
To provide a balanced system of Krishna Conscious education for 4-14 year olds in a fun and informative way. Also to learn about Srila Prabhupada's teachings and ancient Indian culture in a nurturing and spiritual environment. Krishna Club runs every Sunday morning, during school Term time.

Achieved:

In 2022 they added extra optional clubs available to all the 160 participants, including:
Sanskrit language lessons
Harmonium
Mridanga (drum)
Devotional Art
Drama

They also had their Gaura Purnima and Holi Festivals, and their first Dusshera festival, where the children got involved creatively.

Pre-School

Purpose
To educate and encourage children aged 3-5 years old in their Krishna consciousness, and The Early Years Foundation standards for Learning and Development.

Achieved:

Staff member Mother Radhika received initiation into ISKCON, and also completed her Level 3 in Early Years Childhood and Education. She continues to support children with Special Educational Needs. All staff have updated their knowledge and understanding of Safeguarding in the Early Years.

Mother Jagaddhatri has completed refresher courses in Child Protection for the Designated Safeguarding Lead and Essentials for Safe Staffing.

They have had several visits from *Herts for Learning Education* whom they liaise with regarding Standards and Training, The officers have all commented on what a "*Wonderful Environment for the children to be surrounded by*" – taking note of the closeness of the cows and bulls and how much the children can learn and understand through observations and discussions. And the new play park and extensive grounds is fantastic for the children's Physical Development.

Ashram Residents

Purpose
Ashram (monastic) life onsite offers a spiritual foundation in the form of a Krishna conscious residential lifestyle, providing education, an atmosphere conducive to focused spiritual practice, preaching/ sharing relationships and opportunities to serve. Members may be staying in the ashram anything from a few days, to many years, depending greatly on personal nature and level of commitment to this way of life. Bhaktivedanta Manor has onsite facilities for both male and female ashrams. Naturally accommodation for the different genders are completely separate.

Achieved:

Throughout the year the ashram residents engaged in the regular activities and services such as book distribution, house programs, preaching events and teaching.
In 2022 they were able to run residential courses fully as before COVID. In January they had 14 candidates for the Be a Monk Challenge, furthermore in that month they had 12 participants for the Sabbatical program. In April we had 9 candidates for Be a Monk Challenge and another 12 participants in June. The summer Veda and autumn Veda courses also ran. A few stayed on after the courses either to do the next course or to participate in various services. About 13 members of the youth group spent 2 weeks with at the Manor and helped set up and prepare for the major festival of the year .They were also involved in various projects in and around the temple.
After 2 years of not being able to facilitate Sabbatical Part 1, they arranged for 6 devotees to go to India and travel to various holy places and experience monastic life and the culture there.

CONGREGATIONAL DEVELOPMENT

Mentorship, Initiations and groups

Purpose
Helping Bhaktivedanta Manors huge community and congregation form groups of friends, facilitating spiritual guidance offered by experienced practitioners of Krishna consciousness.

Achieved:

With the easing of COVID restrictions most groups have moved to either full face-to-face meetings or hybrid (face to face and online), every fortnight.
In addition, the one-to-one meetings continue. During October and November they sponsored a visit to the UK from Canada by Uttama dasi and Partha das, heads of the Grihastha Vision Team. They conducted very useful seminars on relationship matters in grihastha (married householder) life.
They also commenced a training program for four young couples from the congregation who, in due course, will be able to provide support and guidance for other couples planning to embark on married life. Around 60 new mentees joined the system over the year.

Bhakti-vriksha (BV)

Bhakti-vriksha (meaning Tree of Devotion) is a lifestyle management programme specifically designed for families in Bhaktivedanta Manor's sphere of influence who wish to discover their spiritual roots to connect with everyone around them and harmonise their existence with a sense of purpose.
This is achieved through a structured and predefined curriculum designed on the deep and rich Vedic philosophy which takes each participant on a journey of self-realisation helping them to unravel their inner strengths and peace.

Achieved:

As of December 2022, there are a total of 13 Bhakti-vriksha groups in and around the Manor. Each group having an average of 13 attendees.
Special BV group for deaf devotees created to cater to our community members who have such special needs.
Two groups completed 'Level 1' and moved to 'Level 2' stage where they will now go deeper into Srila Prabhupada's books.
In collaboration with the Mentorship groups, they organised the annual Srila Prabhupada Festival held on 17th and 18th September this year. The festival theme was "The Jaladuta Journey". Special guests were Radhanatha Maharaja and Candramauli Maharaja.
BV Mentors Acyuta Gauraprema Das and Nrityapriya Radha Dasi took part in a Grihastha Vision Team, where they received valuable 2-days training on applying Krishna conscious principles in married life.
As part of Manor monthly calendar theme, November 2022 was dedicated to Bhaktivriksha wherein many devotees participated in various services at the temple.
A BV family had their annual retreat at New Mayapur Dham, France with special guests.
Another BV family visited the Ahima Farm in Leicester as part of their annual summer picnic gathering. Around 90 devotees spent a day in the serene surroundings of Ahimsa Farm and learnt the principles of simple living and high thinking. Devotees were initiated by Kadamba Kanana Maharaja in June 2022.
For the first time, BV members created a dedicated kitchen team who began assisting the Sunday kitchen service area with the aim that they are able to lead an independent kitchen team by the beginning of 2023.

ISKCON Bhaktivedanta Manor Foundation (BMF)

Purpose
The ISKCON BM Foundation (BMF) is the main fundraising and congregational care department of ISKCON BM. It was established in 1988 with the aim of providing a sound financial base for ISKCON BM's projects and activities. It has been jovially declared the BMF not only stands for Bhaktivedanta Manor Foundation, but it can also mean Be My Friend, and even Births, Marriages and Funerals!

Achieved:

Gita Jayanti, the annual recitation of the Bhagavad-gita, took place at Bhaktivedanta Manor on New Year's Eve. In connection with the event, no less than 2500 Gitas were sponsored for free distribution. It was truly a community effort, with various devotees leading the Sanskrit verses, musical accompaniment, and a traditional fire ceremony. This year children of the Krishna Club were among the reciters. In-between each chapter, Keshava Maharaj delivered engaging purports supported by huge screen images.

Every fortnight there is an in-person program called *Bhakti Janani* in the temple room, held on special ekadasi fasting holy days. The event includes classes about ekadasis, remembering the departed, devotional music and a ceremony.

Indeed, this department oversees and often facilitates the social and cultural needs of the Manor's huge congregation.

Funerals and Memorials:
One particular devotee works as a Funeral Director on a national level, not only for those who affiliate themselves with ISKCON but the wider Hindu community - - given that funeral rites and rituals are culturally universal within that community. This area of community service not only includes prayers and traditional rituals, but working with other devotees he offers pastoral and spiritual care of affected families.

TEMPLE AND VISITORS

Worship
Centred around the beautiful Deities in the temple room shrine, the daily worship programme attracts many guests. The Deities are the spiritual heart-beat of the Temple community and worship is organised by resident monks and senior congregation members. ISKCON BM maintains a very high standard of Deity worship which continually attracts many visitors. The shrine can aptly be called the spiritual heart-beat of the entire project.

Festivals and the Festival Committee (F.C)

Purpose
The Festival Committee (FC) has the challenging task of creating wonderful experiences for tens of thousands of pilgrims every year - who come from far and wide to visit the Temple. The team plans, manages and delivers five main festivals each year *(Gaura Purnima, Holi, Ramanavami, Summer Fest (Holi), Janmashtami, Diwali).* It also plays an important role in a number of smaller celebrations onsite.

Achieved:

On Saturday 9th July 2022, Bhaktivedanta Manors Festival Committee took the initiative and treated the community to a new festival. The event included devotional market stalls, prasad, a music stage and most notably a Festival of Colours (branded Summer Fest). Many guests enjoyed their visit on that particularly warm and sunny day. In order to comply with the local Council's maximum number of permitted annual large festivals.

During the COVID period, the FC introduced an Eventbrite ticket system for the larger festivals. It was deemed so practical and successful, that this system continues.

During Janmashtami (largest festival outside of India) they worked with the Volunteers Care Council to facilitate volunteer training covering health and safety, child protection, spiritual message, and etiquettes). Volunteers were organised for the smaller festivals and as the Temple is seeing an increased number of visitors even the bank holidays are like mini festivals with unprecedented numbers of guests visiting.

The Diwali festival fireworks were cancelled due to water-logged fields. It was decided to re-approach this festival, given that no less than half of the public Diwali festivals held in October/ November over the last 13 years were either cancelled or scaled down, mainly due to the weather.

Food Distribution (prasadam)

Purpose
The kitchen provides healthy and wholesome prasada (sanctified vegetarian food) to residential devotees and the wider community alike. They contribute to Srila Prabhupada's mission by actively distributing copious prasada.

Achieved:

Two years ago, moving into the new kitchens inside the Haveli was a natural challenge, but as the old kitchen was retained, overall the staff has much more facility to work with and everyone is now used to working within the new

facilities. Overall standards of kitchen cleanliness are very high at the kitchen staff entrance there continues to include a sign-in/ sign-out system, a collection point for mandatory masks, plastic gloves, aprons and hair nets.

In September 2022 they took on a new full-time kitchen staff member, with more new staff expected in 2023.

The need to inform people of food ingredients distributed on site is now not only displayed on lists, but also on a large digital screen inside the new dining hall within the Haveli. So all ingredients of all Prasad (vegetarian food) served at ISKCON BM is clearly on display at all serving points.

Performances - Bhaktivedanta Players drama group

Purpose
Bhaktivedanta Manor's main drama troupe aims to entertain, educate and inspire its audience. It brings scriptures to life and provides a unique service to the community and general public. Plays are performed at all the temple's public festivals, as well as on special days in the tradition, and various other annual events.

Achieved:

For the actors and director, the first half of the year was quite a challenge because, after the COVID lockdowns, scheduled renovations of the small theatre auditorium were delayed. So the team had to find alternative places to rehearse on site. However, by November the work was complete and the auditorium was re-opened for use.

In May, a new sound-track was made for the so called *Nrsimhadev* drama and the old classic *Shiva defeats Daksa* went down very well during the huge Janmashtami festival in August.

Just before then, a small core group performed a brand-new play, something rather funny and artistic. Called The *Maya-trix*, it was a parody of the Hollywood Matrix laced together with a spiritual message!

Finally in 2022, the Players were delighted to put on a great pantomime in the theatre auditorium. Lust, Greed and Anger had children and adults alike laughing in the aisles!

Volunteers

Purpose
The Volunteer Care Council (VCC) was established as a vital part of ISKCON BM's program to help look after and oversee the hugely growing numbers of volunteers. This lays the foundation for a Temple that in return, gives the best spiritual support to all who come through their doors. Volunteers are engaged according to a non-binding volunteer's agreement and covered under the charity' insurance and have to abide by the charity's policies and procedures.

Achieved:

Regular volunteering

Service was allocated to the volunteers throughout the year. There is a process now in place for them to sign in when they arrive at the Temple. Weekly rotas have been organised for volunteers who serve regularly, and communications groups have been set. Some of the areas for volunteering include the goshala (cow sanctuary), kitchen, queue management, snack making(samosa, kachori), serving sanctified food to all guests, cleaning, gardening, farm, gift shop, deity service, reception and hospitality. The Temple has seen a rise in the numbers of guests visiting at the weekend, especially on a Sunday where they serve free vegetarian sanctified food to approximately 1000 visitors. They need volunteers to facilitate this in terms of cooking, organising, serving and cleaning.

Recruitment and Training

They have been providing training (health and safety, child protection, spiritual message and etiquette) sessions monthly for new volunteers and allocating services. They have started a WhatsApp group and a monthly sanga to care for, develop skills and support the new volunteers.

The number of children wanting to volunteer as part of the Duke of Edinburgh Award Scheme is rising, with 17 new children joining in the last 3 months of 2022. They also have children also coming for school placements.
A day out for volunteers' children was organised at Parents Paradise' as part of the appreciation for their service and as a social outing.

They organised volunteer service for the children at our Farm where they learnt about planting, and they grew coriander. Another group of children came to snack making sessions, where they learnt and helped make samosas. During the year children and parents also engaged in gardening service.

More worship opportunities

Volunteers gave extra time to facilitate extended worship opportunities during a special month (kartik) where guests could offer a candle to the deities from 4.20pm to 7.30pm.

Volunteer office at Manor

Due to the number of volunteers serving at the Manor the management felt there was a need for a volunteer office in the Temple building to facilitate more recruitment, training, and care opportunities. The office has been in place since April 2022 and many visitors have walked in to offer their volunteering services.

Community service

They have been in discussions with probation officers about the possibility of providing volunteering opportunities for community payback.

OUTREACH

Friends: Krishna Wisdom

Purpose
Krishna Wisdom helps make Krishna consciousness accessible to those who are new to the philosophy, culture and practice in a fun and innovative way. It also aims to provide on-going nourishment and inspire growth and commitment to practice Krishna Consciousness for those members.

Achieved:

Krishna Wisdom has continued to run *Mind Body Soul* (a program designed for people from a non-Indian background who are new to the culture as a whole) on Wednesday evenings at the Manor. On Tuesday evenings there is an online presentation for those people who live far away and have no devotee associatation. Within 2022 many of the attendees have now moved on to mentorship and are working towards initiation. One of the online attendees has now started his own sanga meetings in Portsmouth.

Most months they continued with their Soul Expressions, a monthly kirtan event which tends to attract a large crowd each month. They also put on their very first kirtan and sound workshop, attracting many new souls to the Manor.

During the springtime Krishna Wisdom held a retreat at the Vedanta centre in Lincolnshire for three days, and for many people that was their first experience of Krishna Consciousness. The team are continuing to try their best with a small team to ensure there is a space and relate-able association for those completely new to a temple environment. www.krishnawisdom.com

Book Distribution

Purpose
To distribute Srila Prabhupada's books all over the UK in a variety of dynamic and effective ways, inspiring people to share Krishna Consciousness and help people who received the books to take their next steps in spiritual life. Every December ISKCON devotees around the world make a special effort to distribute Srila Prabhupada's books as widely as possible, for the spiritual benefit of society.

Achieved:

The profound teachings of Krishna Consciousness have been distributed in many ways, including: -

Travelling parties, visiting high streets around the country
Mini 'street festivals' with book tables accompanied by sit-down kirtans
Door-to-Door
Superstore Sankirtan (Book tables in supermarkets)
Go-Matsya (Srimad Bhagavatam set distribution)
Gita Jayanti at the Manor, where Bhagavad-gitas were sponsored for free distribution
Bhakti Vriksha (congregational) Teams
Book sales at the Manor itself

The **Srila Prabhupada Winter Book marathon** is an established event at Bhaktivedanta Manor where every year, during the season of giving, from first 1 December to 24 December, the devotees in the community make a special effort to distribute the gift of transcendental knowledge by giving out Srila Prabhupada's books. The marathon is an exciting adventure where devotees from all ages and from all walks of life brave the elements and make a special effort to connect with people either by knocking on their doors, approaching them on the street, making phone calls, connecting via social media or finding any novel way possible to interact.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Youth: Krishna Consciousness University Societies and ISKCON Pandava Sena

Purpose
ISKCON Pandava Sena, established in 1994 at Bhaktivedanta Manor, hosts university programmes, international retreats, socials, kirtans and much more aimed at interested people aged 15 – 30. For older members attending university, there is a natural working relationship with the Krishna Consciousness University Societies (KC Socs).

KC Socs are student-run societies providing a forum to share Krishna Consciousness. Through discussions, mantra-meditation sessions, and delicious free food, KC Socs has been credited as one of the best university societies nationwide.
Websites:
kcsoc.com
psena.com

Achieved:

The Pandava Sena hold monthly sessions for those aged 8-11 through an in-person outreach program called KRISHNA ROOTS. They also organise outreach sessions for those aged 11-15 called UNCOMMONSENSE. For 15-16 year olds: SENA NIGHTS LIVE, for 17-18 year olds: PROJECT X, and for 18+ (in university): KCSOC.

Throughout 2022 these above sessions have run alongside monthly boys and girls house programs (RISE and EMPOWER), and monthly festival programmes (with many special guests).
Pandava Sena also runs weekly events at the Manor to bring in youth who are visiting the temple, called SUNDAY NIGHT TABLE.

In August the Pandava Sena organised a tent for the Janmashtami festival. Through woodwork, painting, acting and much more, they put on an original performance called "FINAL CALL" to the festival's attendees and connect with the youth through a membership tent too.

Prior to Janamastami, Pandava Sena organised a trip to The Vedanta, a retreat centre in Lincolnshire, for youth aged 11-16 titled: HOMECOMING 2022. After Janmashtami, the team organised a parallel away trip to Nueva Vraja Mandala (Spain) for 10 days for ages 16-18, with 75 attendees. It was an incredible trip titled: ELEVATE 2022. Experienced speakers explained how they can spiritually elevate our actions, words and thoughts in a systematic and dynamic way. The trips had interactive talks, seminars, activities, and kirtan. A KCSOC trip was also run for 5 days to Radhadesh (Belgium) during that time.

In December 2022, the Pandava Sena organised their annual four-day Mentorship to the above mentioned Vedanta. It was a 4 day trip where Sacinanda Swami and Keshava Swami were special guests, talking to the attendees about community and sanga.

Finally Pandava Sena spent a 'New Year's Eve weekend' (overnight stay) at the Vedanta again to celebrate with kirtans, games and vegetarian food.

Public Kirtans

Purpose
Public kirtan events allow everyone to experience the pleasure of chanting Krishna's names. Processions outside of the Temple create awareness of Hare Krishna devotees and encourage members of the public to spiritually benefit, learn more and visit local temples. During and as part of such processions, often books and leaflets etc are distributed.

Achieved:

The team continues their program of going out to visit towns within a 60-mile radius of the Manor, every Saturday throughout the year. Overall they performed in about 25 different town centes throughout 2022. Some towns are larger than others, so in effect thousands of people witness their chanting and singing of the Hare Krishna mantra. Also hundreds of leaflets were distributed, explaining the devotee way of life and ideas on many important topics including karma, reincarnation, yoga and the soul.

"We will always meet people who have not seen us before or remember seeing us in London back in the 70s," explained team leader Andrew Hammond (Ananta Purushotama das). "We always carry some leaflets or flyers inviting people to the temple where we offer courses, events and even retreats.

"It is the first point of contact for many people and an important part of the mission, ie to propagate our non-sectarian spiritual teachings. This program helps us to carry out our aims and purposes as a religious charity".

Communications/ Publications

Purpose
This area of Bhaktivedanta Manor works to create and sustain favourable and honest relations and environments with external audiences, so that ISKCON as a whole may be better understood by all parts of society as a growing and diverse religious community. Significantly, the Communications team looks to ensure that ISKCON Bhaktivedeanta Manor's spiritual message is both practical and relevant in the contemporary world.

Every year they attend a wide variety of local and national events, representing the society. This includes working with the wider Hindu community, academics, the media, interfaith events and local functions. They also host many special guests to the Manor's annual public festivals, and at other times.

There are also on-going publications such as community newsletters, annual magazines and oversees ISKCON's presence on social media, which is maintained by volunteers.

Bhaktivedanta Manor's social media outlets include:

Facebook:	https://www.facebook.com/bhaktivedantamanor
Youtube:	https://www.youtube.com/user/BhaktivedantaManor
Instagram:	https://www.instagram.com/bhaktivedanta_manor/
Youtube LiveStream:	https://www.youtube.com/user/ManorRecordings

Achieved:

2022 saw new initiatives in regards to members communicating with its own growing congregation and pool of well-wishers. For example, Bhaktivedanta Manor now has a dynamic new-look website: **www.krishnatemple.com.** After a pause due to the COVID lockdowns, the quarterly newsletter has restarted and now there is a monthly e-zine which offers links to the website's vast array of published events and courses. Towards the end of 2022 a new Whatsapp information service was launched.

New British Prime Minister Mr Rishi Sunak MP and his wife celebrated the festival of Janmashtami at Bhaktivedanta Manor. Mr Sunak and his family have also made visits to the temple in the past. After a warm welcome, they received a full tour of the premises and fed the cows.

The Manor was equally delighted to welcome Sir Keir Starmer, Leader of the UK Labour Party. He met Temple leaders and congregation and was given an opportunity to feed the bullocks, as well as hearing about the teachings of the Bhagavad Gita.

There, Sir Keir also met with the Indian High Commissioner, His Excellency Mr Vikram Doraiswami. Other dignitaries were present, including the Bishop of Willesden, the Rt Rev Lusa Nsenga-Ngoy.

Nila Madhava das and Visakha dasi recited prayers and lit ceremonial candles at a cross-party Diwali reception in the ornate Speaker's State Rooms in the House of Parliament.

Soon afterwards Visakha dasi and Radha Mohan das attended a Diwali reception hosted by the British Prime Minister at his residence: Number 10 Downing Street.

Devotees embraced the opportunity to show respect to many members of other faiths during Interfaith Week last November. Events included question and answer panels, school visits, services, presentations, discussions, zoom classes and interfaith walks. During that week, for example, one devotee attended events at no less than eleven places of worship.

Roshni Thakrar attended an interfaith workshops focused on "*Utilising Faith for Our Planet: Equipping Faith Leaders for Climate Action*" at the offices of the Lord Mayor, Westminster City Council. The event was hosted by Faith For Our Planet (FFOP).

Devotees came together to plant young trees on the Manor's grounds in honour of Her Majesty the Queen's Platinum Jubilee and to contribute to the UK's vision of being carbon neutral by 2030.

Keen nature-lovers to plant a mighty 70 trees were planted to mark the Queen's impressive 70-year reign. Devotees also participated in the Queen's Platinum Jubilee weekend 2nd – 5th June 2022. They also participated in a variety of local and interfaith events.

COWS, FARMING AND THE LAND

New Gokul dairy farm

Purpose
New Gokul is ISKCON BM's dairy farm and visitor centre. They have a mixed herd of 60 animals, some of whom give milk, some who are working oxen, and some who are retired or in their childhood. It is Britain's foremost centre of cow protection and working oxen. Fifty-three acres of land belonging to Bhaktivedanta Manor is designated for cow, oxen and bull grazing.

Achieved:

The team have had a burst of energy with the birth of 6 calves joining the family at New Gokul:
4 boys, 2 girls
The resulting increase in milk-yield allows them to fulfil ISKCON's resolution to provide all of the deity's milk and dairy needs with milk from our *own* cows.
They have seen an increase in visitors to the farm, positively impacting the finances as well as the volunteer pool.
To make the cows and calves comfortable, they have installed wind and rain guards around the main farm building, which protect the cows from the elements.
The flow of volunteers through the farm has once again come up to full capacity enabling them to help in other areas of the temple.
Their vet of 40 years (Mark Gardner) has retired and so they have developed a relationship with a new vet who is thankfully very caring and considerate of their needs.
The farm has been working on an initiative to provide mixed vegetable boxes to customers on a monthly basis.

In the summer there was an inspiring documentary filmed at the Manor's farm.
"Why we consider cows our family (and you should too!)", was narrated by Geena and Kapil Savania who describe the joy of volunteering to the milk cows and work with oxen in the fields, along with important ethics.

The film was organised by Mukund Hari Nathany, who works for the TEDx UCL Studio. TEDx presents expert speakers on education, business, science, tech and creativity around the globe.

Horticulture

Purpose
The horticultural side of Bhaktivedanta Manor grows vegetables, herbs and fruits to promote a healthy, eco-friendly diet. It is based at 'Holland Farm', which is placed at the opposite side of the Manor's 78-acre estate. About 8 of those acres are specifically dedicated to horticulture.
Also on site, within the new Haveli's front garden area, are greenhouses dedicated to the sacred Tulasi plant. Their leaves are used in food offerings to the Temple deities and potted plants are part of the morning program of worship.

Achieved:

Many of the younger generation are coming forward and showing enthusiasm to volunteer at Bhaktivedanta Manor. Some of them are coming simply to serve the community, others for work experience, and some are taking part in the Duke of Edinburgh programme. Most, however, enter via the Worldwide Organic Farming (WWOOF) scheme. The Manor gives the youth an opportunity to connect with others, feel great about themselves by giving back to the community, and learn interpersonal and various other skills, all whilst building confidence in themselves.

Some have said they come because they have fun, become more responsible, make friends, build a relationship with the cows on the farm, enjoy the countryside– and all in all because they find it makes them happy.

Skills they have learnt include: making samosas, milking cows, growing vegetables and much more. They grew spinach, cabbage, beetroot , courgettes, marrow , pumpkin , runner beans, coriander, methi , red and green amaran, and rye grass, which is used to feed the cows.

Gardens
The former Seed Garden between the north car park and the geo-grid field has been completely renovated, and is now known as the Meditation Garden. Like its predecessor, display boards will be placed around the garden. Visiting children will learn about ecological values, ahimsa (non-violence) and spirituality. The garden will also be adorned with new statues.

The Manor's entire Garden Team has worked hard on the project. The Temple's new gardener, Neil, worked particularly hard and focused on it for weeks.

The Manor's Garden Team have also been working on an extension of the Gita Walk around the lake. From adjacent to the Manor's front lawn, the gravel path now runs past the south car park and playground, up to the access road near the farm.

Temple Manager Premaniketana das explained: "This is the first stage of developing the Parikrama Path. More is to come in future. Guests can use the path for meditation, chanting, and walking. Avon Tree Ltd provided funds and volunteers for the path. They are helping us with other various landscape projects too."

Trustees' Report

Fundraising

We aim to raise funds for our charitable objectives responsibly and transparently. We want everyone we interact with to feel they are informed and free from undue influence when they consider donating. In particular, this includes anyone who may be in a temporary or permanent vulnerable state and unable to make an informed decision about giving. We strive to adhere to and meet the standards in the Fundraising Regulator's Code of Fundraising Practice.

We imbibe these principles across the charity including both staff and volunteers who fundraise for us. We did not engage any professional fund-raisers or commercial participators during the year.

Where we fall short for whatever reason, fundraising related complaints can be lodged via the website and are handled appropriately by our Bhaktivedanta Manor Foundation team.

Bhaktivedanta Manor Foundation would thoroughly consider every complaint with the aim of learning and improving from such feedback. This ensures complaints are centralised, our standards remain high and we treat our supporters fairly. In 2022, there were no complaints logged in respect to fundraising with the charity; we are not part of any voluntary regulation scheme.

We are committed to maintaining high standards, so we closely follow sector guidance and best practice, including guidance from the Charity Commission.

All funds raised through voluntary donations are received either onsite, via our website, from outreach activities e.g. distribution of spiritual literatures at events/on the street/to various organisations, ongoing patronship programmes or festival appeals and direct mail. Direct mail is co-ordinated and reviewed by our Bhaktivedanta Manor Foundation team to ensure it is relevant and not unreasonably intrusive or persistent.

We are very humbled and grateful for the support our community members provide whether that is financial, resources, time or spiritual – our dear Srila Prabhupada is surely pleased by our individual and collective efforts to push on this most valuable Krishna Consciousness movement for the benefit of all.

Financial review:
The charity reported a net income of £1,290,763 for the year ended 31 December 2022, compared to £1,697,244 for the previous year. Included in this year's figure is a net expenditure of £27,148 that was restricted for specific purposes, as opposed to a net income of £413,275 restricted for specific purposes in 2021.

The reduction in net income compared to the previous year is primarily due to the increased expenditure by the charity, particularly in carrying out its charitable activities.

Also in the previous year, the charity benefitted from grant income, a significant portion of which came from the Government's Coronavirus Job Retention Scheme. These grants, along with other Covid-19 relief programs, contributed a total of £249,192 to last year's income but were discontinued by the UK government and were not available in the current year.

Partially offsetting these factors, the charity experienced growth in incoming funds, primarily due to an increase in footfall to the temple (income increased from £4,515,473 to £4,900,103).

The net assets of the charity have increased from £10,945,174 to £12,235,937.

Reserves

As of 31 December 2022, the charity's unrestricted general reserves stand at £1,421,088, compared to £2,517,665 in the prior year. The reduction in the reserves are as a result of the charity designating general funds of £1,758,538 (2021: £Nil) for specific future projects and requirements, as explained in note 20 of these financial statements. These projects and requirements will further help the charity to meet its charitable objectives. Restricted reserves amounted to £1,431,634 (2021: £1,458,782).

The trustees aim to maintain a robust level of unrestricted funds to meet the future funding requirements for the charity's ongoing activities. The charity anticipates utilising these reserves to manage increased cash flow expenditures and to mitigate possible reductions in future donations. Expected outflows are set to rise due to increased charitable activities and prevailing inflationary pressures.

Moreover, the charity forecasts an 8% decrease in future income, influenced by the escalating cost of living in the UK. This projection is corroborated by findings in the CAF UK Giving Report 2022, which reveals that 1 in 25 individuals are cancelling regular donations, 1 in 12 are discontinuing one-off donations, and 6% are reconsidering their donation amounts. According to the ICAEW Report 2022, approximately 40% of charities are becoming more reliant on their reserves to fund operations. Furthermore, it is estimated that the real value of a £20 donation will reduce to £17 by 2024 due to inflation.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Reference and Administrative Details

Trustees

Mrs J Griesser

Mrs P Naysmith

Mr K C Patel

Mr N B Gor (resigned 23 May 2022 & reappointed 23 April 2023)

Mr S Tanna (resigned 16 January 2022)

Mr S K Agarwal (appointed 5 February 2022)

Mr W J M Fleming

Dr C Kang (resigned on 23 April 2023)

Mr D K Patel

Secretary

Mr N Bashir (appointed 1 March 2023)

Mr U Kalan (resigned 1 March 2023)

Principal Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

The charity is incorporated in England and Wales.

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors KNAV Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25TH SEPT 2023 and signed on its behalf by:

K. C. Patel.

Mr K C Patel
Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Society For Krishna Consciousness Bhaktivedanta Manor Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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

This report was approved by the trustees of the charity on 25TH SEPT 2023 and signed on its behalf by:

K. C. Patel.

Mr K C Patel
Trustee

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

WEDNESDAY
ACCX851U
A17 27/09/2023 #91
COMPANIES HOUSE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Reference and Administrative Details

Trustees

Mr S K Agarwal
Mr W J M Fleming
Mrs J Griesser
Dr C Kang
Mrs P Naysmith
Mr D K Patel
Mr K C Patel

Secretary

Mr N Bashir

Registered Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	2,506,510	415,315	2,921,825
Charitable activities	4	1,874,572	36,455	1,911,027
Other trading activities	5	66,011	-	66,011
Other income	6	-	-	-
Investment income	7	1,240	-	1,240
Total income		4,448,333	451,770	4,900,103
Expenditure on:				
Raising funds	8	(1,567,272)	(398,244)	(1,965,516)
Charitable activities	8	(1,563,150)	(80,674)	(1,643,824)
Other trading activities	8	-	-	-
Total expenditure		(3,130,422)	(478,918)	(3,609,340)
Net income/(expenditure)		1,317,911	(27,148)	1,290,763
Reconciliation of funds				
Total funds brought forward		9,486,392	1,458,782	10,945,174
Total funds carried forward	20	10,804,303	1,431,634	12,235,937

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2022
(Including Income and Expenditure Account)

	Note	(As restated) Unrestricted funds £	Restricted funds £	(As restated) Total 2021 £
Income and Endowments from:				
Donations and legacies	3	2,176,422	202,640	2,379,062
Charitable activities	4	1,294,710	490,062	1,784,772
Other trading activities	5	93,483	-	93,483
Other income	6	258,156	-	258,156
Investment income	7	-	-	-
Total income		3,822,771	692,702	4,515,473
Expenditure on:				
Raising funds	8	(1,450,825)	(246,465)	(1,697,290)
Charitable activities	8	(1,086,807)	(32,962)	(1,119,769)
Other trading activities	8	(1,170)	-	(1,170)
Total expenditure		(2,538,802)	(279,427)	(2,818,229)
Net income/(expenditure)		1,283,969	413,275	1,697,244
Reconciliation of funds				
Total funds brought forward		8,202,423	1,045,507	9,247,930
Total funds carried forward	20	9,486,392	1,458,782	10,945,174

All of the above results are derived from continuing activities. There were no other recognised gains or losses.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(Registration number: 08300433)
Balance Sheet as at 31 December 2022

	Note	2022	(As restated) 2021
		£	£
Fixed assets			
Tangible assets	13	859,176	853,832
Investments	14	100	100
		859,276	853,932
Current assets			
Stocks	15	18,800	14,945
Debtors	16	8,029,029	7,222,440
Cash at bank and in hand	17	3,557,928	3,124,983
		11,605,757	10,362,368
Creditors: Amounts falling due within one year	18	(229,096)	(271,126)
Net current assets		11,376,661	10,091,242
Net assets		12,235,937	10,945,174
Funds of the charity:			
Restricted income funds			
Restricted funds		1,431,634	1,458,782
Unrestricted income funds			
Designated funds		1,758,538	-
Fixed asset funds		75,839	32,662
Loan funds		7,548,838	6,936,065
General reserve		1,421,088	2,517,665
Total unrestricted funds		10,804,303	9,486,392
Total funds	20	12,235,937	10,945,174

The financial statements, including the notes on pages 33 to 53 were approved by the trustees, and authorised for issue on 25TH SEPT 2023 and signed on their behalf by:

K. C. Patel.

Mr K C Patel
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Society For Krishna Consciousness Bhaktivedenta Manor Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the charity operates in. The amounts are presented rounded to the nearest pound.

In preparing these financial statements, the charity has taken advantage of the exemption from disclosing certain financial instrument disclosures and the preparation of the cash flow statement as this information is included within the consolidated financial statements of the parent charity, International Society for Krishna Consciousness Limited.

Exemption from preparing consolidated accounts

The charity has elected not to prepare consolidated financial statements as the results of its subsidiary are consolidated into the financial statements of the parent charity, International Society for Krishna Consciousness Limited. These financial statement therefore contain information about International Society For Krishna Consciousness Bhaktivedenta Manor Limited as an individual charity and not about its group.

Name of parent of group

These financial statements are consolidated in the financial statements of International Society for Krishna Consciousness Limited. The financial statements of International Society for Krishna Consciousness Limited may be obtained from Oak House, 1 Watford Road, Radlett, Hertfordshire, WD7 8LA.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The charity was able to raise sufficient funds to meet its expenditure needs during the year and this is expected to continue for the foreseeable future. As such, these financial statements have been prepared on a going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from Gift Aid tax reclaims is recognised where the donor has confirmed that gift aid can be claimed on their donation. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank..

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. All expenditure is accounted for on an accruals basis under the following headings.

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies and costs of fundraising activities.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support in furthering the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

These costs have been allocated between cost of raising funds and expenditure on charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1,000.00 or more are initially recorded at cost, and subsequently held at historic cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% on cost; charged full in year acquired
Motor vehicles	25% reducing balance basis; charged full in year acquired
Freehold improvements	5% on cost; charged full in year acquired

Fixed asset investments
Investment in equity shares in subsidiary undertakings, which are not publically traded and where fair value cannot be measured reliably, are measured at cost less accumulated impairment.

Stock
Stock is included at the lower of cost or net realisable value. The charity deems net realisable value to be the average donation expected to be received when distributing the books to the public.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the charity restricted for specific purposes being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations	2,506,510	415,315	2,921,825	2,372,775
Legacies	-	-	-	6,287
	2,506,510	415,315	2,921,825	2,379,062

4 Income from Charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	(As restated) Total 2021 £
Animal Protection & Welfare	440,811	-	440,811	453,778
Books	225,391	-	225,391	240,196
Education & training	133,053	36,455	169,508	111,753
Festival	984,220	-	984,220	926,405
Religious activity	91,097	-	91,097	52,639
	1,874,572	36,455	1,911,027	1,784,772

The comparative information for Books and Education & training have been restated to £240,196 (from £246,053) and £111,753 (from £105,897) respectively, to better reflect the nature of the donations received.

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Trading activities	66,011	-	66,011	93,483
	66,011	-	66,011	93,483

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grant income	-	-	-	249,192
Insurance settlement	-	-	-	8,639
Rent	-	-	-	325
	-	-	-	258,156

In the previous year, the majority of the grant income was derived from the Government's Coronavirus Job Retention Scheme. The remaining balance of grants was associated with other Covid relief programs made available to the charity. These Covid support schemes were discontinued by the UK government during the previous year.

7 Investment income

All of the charity's investment income of £1,240 (2021: £Nil) arises from money held in interest bearing deposit accounts.

8 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £ (As restated)
Staff costs*		677,626	-	677,626	653,436
Premises insurance		49,302	-	49,302	45,210
Telephone*		7,701	-	7,701	8,795
Postage and stationery*		15,290	60	15,350	10,439
Sundries*		1,890	-	1,890	22
Purchase		206,548	-	206,548	180,710
Disposables*		26,039	-	26,039	16,493
Gifts & samples		9,132	-	9,132	105
Literature & brochures		18	-	18	7,964
Devotee maintenance*		1,638	-	1,638	4,400
Computer costs*		18,562	220	18,782	7,772
Repairs & maintenance		72,170	-	72,170	63,187
Travelling*		19,818	-	19,818	2,886
Motor expenses*		11,090	-	11,090	7,819
Professional fees		45,157	-	45,157	55,672
Bhoga consumptions		4,597	-	4,597	2,259
Training		2,098	-	2,098	-
Flowers and decorations		5,908	-	5,908	2,181
Cleaning and disposables		86,340	-	86,340	50,811
Donations*		103,189	397,433	500,622	439,048
Health & Safety compliance		12,149	-	12,149	13,274
Rates and water		20,722	-	20,722	33,750
Repairs and renewals		42,734	-	42,734	19,157
Courses		56,185	-	56,185	-
Depreciation - owned assets		10,905	-	10,905	10,018
Support fees*		32,823	531	33,354	34,730
Support Subsidy		27,641	-	27,641	27,152
Books*		-	-	-	-
		1,567,272	398,244	1,965,516	1,697,290

a) Costs of generating donations and legacies

The comparative information for "costs of generating donations and legacies" has been restated from £1,898,120 to £1,697,290, to better reflect the nature of the funds expensed. Total expenses of £200,830 have been reclassified from the classifications denoted with * above, to costs incurred in carrying out education & training and devotee welfare activities (refer to note 7b, Costs of charitable activities).

b) Costs of charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £ (As restated)
Animal Protection & Welfare		-	46,690	46,690	260
Books		230,118	-	230,118	185,545
Education & training		491,715	33,984	525,699	382,927
Festival		578,404	-	578,404	321,549
Religious activity		252,496	-	252,496	214,467
Devotee Welfare activity		10,417	-	10,417	15,021
		1,563,150	80,674	1,643,824	1,119,769

Refer to note 7a for details of the restatement. Additionally, there is a reclassification of costs between books and education and training. Expenditure on books has been restated from £224,399 to £185,545; expenditure on education and training has been restated from £158,264 to £382,927; expenditure on devotee welfare activity has been restated from £Nil to £15,021.

c) Costs of other trading activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other activities		-	-	1,170
		-	-	1,170

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022	2021
	£	£
Audit fees	11,880	10,800
Depreciation of fixed assets	62,813	13,310

10 Trustees remuneration and expenses

During the year, a trustee (Ms J Griesser) received a salary from the charity which amounted to £13,617 (2021: £13,017) for her role as Temple President. Other than this, no other trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

Travel expense of £498 (2021: £Nil) was reimbursed to one of the trustees. Other than this, no trustees have received any reimbursement or any other benefits from the charity during the year, nor have they received payment for professional or other services supplied to the charity.

11 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	1,050,432	975,844
Social security costs	77,041	64,595
Pension costs	17,286	15,396
	1,144,759	1,055,835

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
All employees	65	63

No employee received emoluments of more than £60,000 during the year (2021: No employee received emoluments of more than £60,000 during the year).

12 Taxation

The company is limited by guarantee and a registered charity. The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

13 Tangible fixed assets

	Fixtures, fittings and equipment	Motor vehicles	Assets under construction	Land and buildings	Total
	£	£	£	£	£
Cost					
At 1 January 2022	41,447	57,410	821,170	-	920,027
Additions	47,652	-	20,505	-	68,157
Transfers	-	-	(824,565)	824,565	-
At 31 December 2022	89,099	57,410	17,110	824,565	988,184
Depreciation					
At 1 January 2022	23,844	42,351	-		66,195
Charge for the year	17,820	3,765	-	41,228	62,813
At 31 December 2022	41,664	46,116	-	41,228	129,008
Net book value					
At 31 December 2022	47,435	11,294	17,110	783,337	859,176
At 31 December 2021	17,603	15,059	821,170	-	853,832

During the year the charity completed the construction of the new hay barn, and the asset was put into use by the charity. Accordingly, this asset was reclassified from "Assets under construction" to "Land and Buildings" and is now being depreciated on a straight-line basis over a period of 20 years.

14 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £
Cost	
At 1 January 2022	100
At 31 December 2022	100
Net book value	
At 31 December 2022	100
At 31 December 2021	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2022	2021	
Subsidiary undertakings					
Bhaktivedanta Manor Limited Dharam Marg, Hilfield Land, Aldenham, Hertfordshire	England and Wales	Ordinary shares	100%	100%	Production and sale of dairy products and the hosting of wedding events

Donation amount of £129,615 from the profits of the subsidiary to the charity during the year is included under amounts due from group undertakings (2021: £Nil).

15 Stock

	2022	2021
	£	£
Stocks	18,800	14,945

16 Debtors

	2022	2021
	£	£
Trade debtors	5,392	54,127
Due from group undertakings	7,679,927	6,936,065
Prepayments	15,836	11,812
Other debtors	327,874	220,436
	8,029,029	7,222,440

Included within amounts due from fellow group undertakings is a loan of £2,664,807 (2021: £2,664,807), which is receivable after more than one year; the remaining amounts are due on demand. All amounts due from fellow group undertakings are interest free and unsecured.

17 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	911	224
Cash at bank	3,557,017	3,124,759
	3,557,928	3,124,983

18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	57,232	70,492
Due to group undertakings	100,302	57,467
Other taxation and social security	-	15,141
Other creditors	30,746	8,607
Accruals	40,816	119,419
	229,096	271,126

Amount due to fellow group undertakings are interest free, unsecured and repayable on demand.

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £17,286 (2021: £15,396). Contributions totalling £Nil (2021: £4,951) were payable to the scheme at the end of the year.

20 Funds

Current year

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
(A) Designated funds					
Youth Preaching (Pandava Sena)	-	-	-	50,000	50,000
Signage Project	-	-	-	45,000	45,000
Japa Garden Project	-	-	-	65,000	65,000
50th Anniversary Celebration 2023	-	-	-	200,000	200,000
Janmashtami 2023	-	-	-	240,938	240,938
Tulsi Garden Project	-	-	-	45,000	45,000
Manor Restoration	-	-	-	525,000	525,000
Basement Development & Goshala Visitor Centre	-	-	-	200,000	200,000
Bhaktivedanta Players Theatre	-	-	-	24,500	24,500
ISKCON Educational Services Schools Programme	-	-	-	62,100	62,100
Sunday School Krishna Club - Youth	-	-	-	45,200	45,200
HH Keshava Swami Preaching Fund	-	-	-	55,800	55,800
New Mayapur, France	-	-	-	200,000	200,000
(B) Fixed asset funds					
Other fixed assets	32,662	-	-	43,177	75,839
(C) Loan funds					
Loans to group	6,936,065	-	-	612,773	7,548,838
(D) General reserve					-
General reserve	2,517,665	4,448,333	(3,130,422)	(2,414,488)	1,421,088
Total unrestricted funds	9,486,392	4,448,333	(3,130,422)	-	10,804,303

20 Funds (continued)

Current year (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Restricted funds					
Goshala	1,186,923	-	(46,690)	-	1,140,233
Nursery	147,559	36,455	(33,984)	-	150,030
ISKCON New Mayapur	12,372	3,800	(16,172)	-	-
H.H. Bhakti Charu Maharaja Samadhi Construction funds/Ujjain Funds	109,878	226,763	(261,000)	-	75,641
India Covid-19 Appeal	-	520	-	-	520
Alumni	2,050	1,655	-	-	3,706
Ukraine Appeal	-	36,353	(24,728)	-	11,625
HHSBK Maharaj	-	77,568	(33,894)	-	43,673
TPFund	-	6,206	-	-	6,206
Preaching at RB Events	-	26,250	(26,250)	-	-
HHBPS Tribal	-	34,000	(34,000)	-	-
Villa Vrindavan	-	2,200	(2,200)	-	-
Total restricted funds	1,458,782	451,770	(478,918)	-	1,431,634
Total funds	10,945,174	4,900,103	(3,609,340)	-	12,235,937

During the current financial year, the charity's trustees have elected to designate funds from the general reserves for specific purposes. Details of these designations are provided in the subsequent sections of this note.

20 Funds (continued)

Prior year

	Balance at 1 January 2021 £ (as restated)	Incoming resources £	Resources expended £	Transfers £ (as restated)	Balance at 31 December 2021 £ (as restated)
Unrestricted funds					
(A) Fixed asset funds					
Other fixed assets	41,172	-	-	(8,510)	32,662
(B) Loan funds					
Loans to group	7,010,186	-	-	(74,121)	6,936,065
(C) General reserve					
General reserve	1,151,065	3,822,771	(2,538,802)	82,631	2,517,665
Total unrestricted funds	8,202,423	3,822,771	(2,538,802)	-	9,486,392
Restricted funds					
Goshala	733,404	453,778	(260)	-	1,186,923
Nursery	143,978	36,284	(32,702)	-	147,559
ISKCON Mayapur	94,592	-	(82,220)	-	12,372
H.H. Bhakti Charu Maharaja Samadhi Construction funds	73,533	36,345	-	-	109,878
India Covid-19 Appeal	-	159,377	(159,377)	-	-
Alumni	-	6,918	(4,868)	-	2,050
Total restricted funds	1,045,507	692,702	(279,427)	-	1,458,782
Total funds	9,247,930	4,515,473	(2,818,229)	-	10,945,174

The prior year general reserve has been restated to provide a more accurate representation of the value of funds loaned to fellow group charities and group companies ((B) Loan funds). Due to the nature of these loans, these funds are not readily available for immediate use by the charity for any other purposes.

20 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

(A) Designated funds:

Youth Preaching (Pandava Sena): Support and expand preaching programmes for youth aged 12+ including college/university student outreach.

Signage Project: Produce and install new signage posts across the entire Manor estate to better inform and guide visitors.

Japa Garden Project: Create a garden complete with deity sculptures and walkways, conducive to peaceful meditation and fostering interest in Japa chanting practice.

50th Anniversary Celebration 2023: Support and fund events commemorating 50 successful years at ISKCON Bhaktivedanta Manor.

Janmashtami 2023: Fund the annual festival celebrating the appearance day of Lord Krishna, attended by tens of thousands of pilgrims and visitors.

Tulsi Garden Project: Create a landscaped garden for the pleasure of the Tulsi Deity and worshippers.

Manor Restoration: Provide for urgent restoration works needed to maintain the grade 2 listed building of Bhaktivedanta Manor.

Consultancy & Planning:

a) **Bhaktivedanta Manor Basement Development:** To facilitate the many direct and supporting activities necessary for the daily worship of the Altar Deities.

b) **Goshala Visitor Centre:** A recreational and educational initiative that informs and educates the public in cow welfare and protection as well as organic sustainable farming.

Bhaktivedanta Players Theatre: Support the charity's theatre troupe in using drama as a medium for preaching.

ISKCON Educational Services Schools Programme: Fund visits from schools as part of their religious education studies.

Sunday School Krishna Club: Provide funding for the supervised Sunday Children's Programme for children aged 6-12 years.

HH Keshava Swami Preaching Fund: Support the preaching activities of Bhaktivedanta Manor's resident Sanyasi (Renounced Monk).

ISKCON New Mayapur, France: Fund urgent infrastructure works to maintain and keep open the temple in France.

(B) Fixed asset funds:

The tangible asset fund represents the value of general funds invested in tangible assets which are not, by the nature of tangible assets, readily available for use for other purposes. The transfer in of £43,177 (2021: transfer out of £8,510) makes the value of the fund equal to the net book value of the tangible assets less any restricted tangible assets at 31 December 2022. Tangible asset expenditure financed from restricted funds is shown within the restricted fund balances.

20 Funds (continued)

(C) Loan funds

The loan funds represents the value of general funds the value of funds loaned to fellow group charities and group companies. Due to the nature of these loans, these funds are not readily available for immediate use by the charity for any other purposes.

(D) General reserve

General reserves represent free reserves that the charity expects to utilise for financing increased cash flow expenditures and offsetting potential reductions in donations. Outflows are anticipated to rise due to increased charitable activities and inflationary pressures.

The charity is also projecting an 8% decline in future income, influenced by rising living costs in the UK. This projection is substantiated by the CAF UK Giving Report 2022, which states that 1 in 25 people are cancelling regular donations, 1 in 12 are cancelling one-time donations, and 6% of donors are re-evaluating their charitable giving amounts. According to the ICAEW (Institute of Chartered Accountants in England and Wales) Report 2022, approximately 40% of charities are increasingly relying on their reserves. It is also anticipated that the real value of a £20 donation will depreciate to £17 by 2024 due to inflation.

Restricted funds:

Goshala funds: Represent donations collected for the welfare of cows, located on the same grounds as the charity.

Nursery: Comprise funds received for fees, Early Years funding grants, and teaching expenses incurred for young children attending the charity's nursery.

ISKCON New Mayapur: Represent funds to support the ISKCON New Mayapur temple in France.

H.H. Bhakti Charu Maharaja Samadhi Construction funds: Represent funds allocated for the construction of a memorial in Mayapur.

India Covid-19 Appeal funds: Represent donations collected and remitted to the Lotus Trust for their Covid-19 appeal, primarily for purchasing hospital equipment and supplies in India.

Alumni funds: Donations collected and remitted to the I-foundation for their preaching activities.

Ukraine Appeal funds: Funds collected and remitted to the Lotus Trust to provide humanitarian aid in Ukraine due to the ongoing conflict.

HHSBK Maharaj funds: Donations collected on behalf of His Holiness Svayam Bhagavan Keshava Maharaj for his preaching activities.

TPFund funds: Collected for projects selected by the Temple President.

Preaching at RB Events: Restricted funds collected for preaching activities conducted at celebrity events.

HHBPS Tribal funds: Represent funds that were collected and paid during the year for the welfare of tribal communities across India.

Villa Vrindavan funds: Represent funds that were collected and paid during the year to support the fundraising efforts of a centre in Italy.

21 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	75,839	783,337	859,176
Fixed asset investments	100	-	100
Current assets	10,945,974	659,783	11,605,757
Current liabilities	(217,610)	(11,486)	(229,096)
Total net assets	10,804,303	1,431,634	12,235,938

Prior year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	32,662	821,170	853,832
Fixed asset investments	100	-	100
Current assets	9,622,105	740,263	10,362,368
Current liabilities	(168,475)	(102,651)	(271,126)
Total net assets	9,486,392	1,458,782	10,945,174

22 Related party transactions

The balances owed from and owed to group undertakings at the year-end is as follows:

	2022	2021
	£	£
Amount due from group undertakings		
ISKCON Ltd National Office (short-term loan)	4,884,031	4,271,258
Bhaktivedanata Manor Limited (short term loan net of provision)	2,664,807	2,664,807
Bhaktivedanta Manor (donation amount receivable)	129,615	-
ISKCON London (trade debtor)	1,474	-
	7,679,927	6,936,065
Amount due to group undertakings		
ISKON Ltd BBT & National office (trade creditor)	100,302	53,924
Bhaktivedanata Manor Limited (trade creditor)	-	1,260
ISKCON London (trade creditor)	-	2,283
	100,302	57,467

The charity has taken advantage of the exemptions available in FRS 102 from disclosing related party transactions during the year with other charities and companies that are wholly owned within the group.

Atlantic Electronics Limited
During the year the charity received advertising income of £1,000 (2021: £Nil) and donation of £Nil (2021:£1,000) from Atlantic Electronics Limited, a company which had common directors/trustees with the charity. The charity paid £4,020 (2021:£Nil) for office equipment purchase and £1,575 towards cost of stationery, repairs and small tools to the company. There were no balances due to or from the charity at the year end.

Avanti School Trust
During the year the charity received donations amounting to £689 (2021: £Nil) from Avanti School Trust, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

The Lotus Trust
During the year the charity received donation amounting to £25 (2021: £Nil) from The Lotus Trust, a company which has common directors/trustees with the charity.There were no balances due to or from the charity at the year end.

Ask Outlets Limited
During the year the charity received donations amounting to £Nil (2021: £6,000) from Ask Outlets Limited, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

23 Parent and ultimate parent undertaking

The trustees consider the International Society for Krishna Consciousness Limited (registered company number 00962009), a charity incorporated within the United Kingdom as the Ultimate controlling party.

Copies of the consolidated financial statements of International Society for Krishna Consciousness Limited are available upon request from:

Oak House
1 Watford Road
Radlett
Hertfordshire
WD7 8LA

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Opinion

We have audited the financial statements of International Society For Krishna Consciousness Bhaktivedanta Manor Limited (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its 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.

Basis for opinion

In auditing the financial statements, we have concluded that the trustee's 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 twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 25), 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 to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations – this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity, discussions with management, we identified Companies Act 2006, the Charities Act and Financial Reporting Standard 102 as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the trustee minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

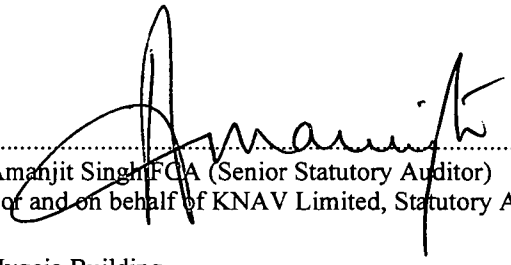
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Amanjit Singh FCA (Senior Statutory Auditor)
For and on behalf of KNAV Limited, Statutory Auditor

Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Date: 25 September 2023

2023-59-UK

INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales - Charity number 1157877

Accounts

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Reference and Administrative Details

Trustees

Mr S K Agarwal
Mr W J M Fleming
Mrs J Griesser
Dr C Kang
Mrs P Naysmith
Mr D K Patel
Mr K C Patel

Secretary

Mr U Kalan

Registered Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

ISKCON

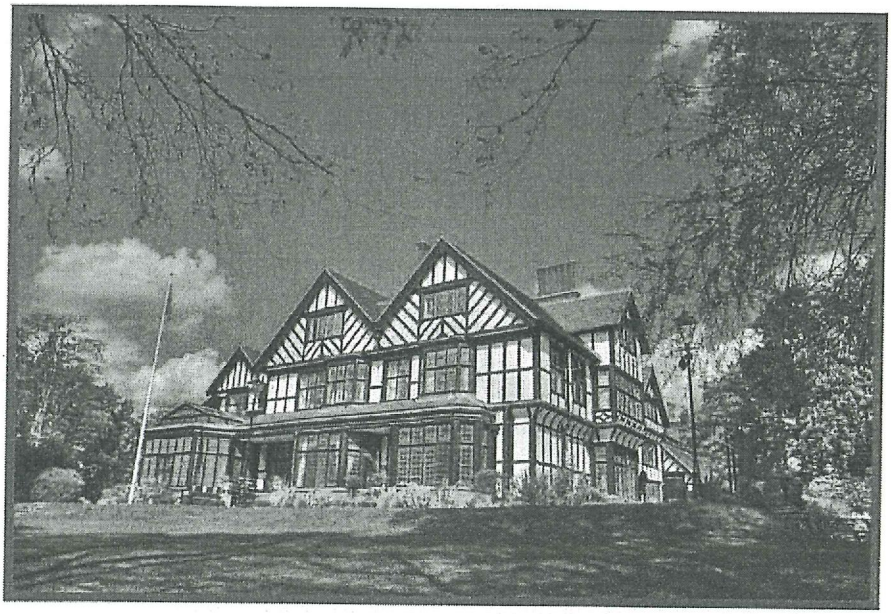
International Society for Krishna Consciousness

Bhaktivedanta Manor

Charity Number: 1157877

Trustees' Annual Report

31st December 2021



International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2021 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Objectives and activities

The organisation is a charitable company (number: 08300433) limited by guarantee, incorporated on 20 November 2012 and registered as a charity (number: 1157877) on 16 July 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The objectives of the charity are to advance, transmit, spread and propagate the religion of Krishna Consciousness as revealed in the teachings of Bhagavad Gita As It Is and Srimad Bhagavatam as taught by the Founder - Acarya A.C. Bhaktivedanta Swami Prabhupada and in accordance with the tenets of the International Society for Krishna Consciousness. More specifically the aims and objectives of the Charity are summarised below:

The Purposes of ISKCON

1) To systematically propagate spiritual knowledge to society at large and to educate all people in the techniques of spiritual life in order to check the imbalance of values in life and to achieve real unity and peace in the world.
2) To propagate a consciousness of Krishna (God), as it is revealed in the great scriptures of India, Bhagavad-gita and Srimad-Bhagavatam.
3) To bring the members of the Society together with each other and nearer to Krishna, the prime entity, thus developing the idea within the members, and humanity at large, that each soul is part and parcel of the quality of Godhead (Krishna).
4) To teach and encourage the sankirtana movement, congregational chanting of the holy name of God, as revealed in the teachings of Lord Sri Caitanya Mahaprabhu.
5) To erect for the members and for society at large a holy place of transcendental pastimes dedicated to the personality of Krishna.
6) To bring the members closer together for the purpose of teaching a simpler, more natural way of life.
7) With a view towards achieving the aforementioned purposes, to publish and distribute periodicals, magazines, books and other writings.

Public benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Structure, Governance and Management
The directors of the charitable company are also charity trustees for the purposes of charity law and under the Company's Articles. The International Society for Krishna Consciousness Limited, is the sole member or parent entity of ISKCON BM.

Nature of governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees
The power to appoint new trustees is vested in the members of the charity. In considering the recruitment of a new trustee, the members would look to seasoned individuals with broad management experience, relevant charity related skills, empathy and knowledge of the charity's work.

Induction and training of trustees
New trustees are invited to spend time with existing Trustees of the Board as part of their induction. Additional training and updates are offered as appropriate.

The Trustees (Board of Trustees)
All trustees give their time voluntarily (note: the temple president isn't a volunteer) and other than the temple president, receive no benefits from the Charity. Any expenses, if reclaimed from the Charity, will be set out in the notes to the accounts. Conflicts of interest are recorded and carefully monitored to ensure that trustees undertake their duty to act in the Charity's best interest.

Purpose
The Board of Directors are responsible for the Charity's administration. They ensure that ISKCON BM is effectively achieving its stated purposes and is compliant with the requirements of the governing documents and the law. Their key role is related to the charity's performance and compliance including the following below:

1) Direction and management of administration.
2) Appointing the President and Managing Director in collaboration with the Temple Council, Senior Management Team and GBC secretary.
3) Ensuring the charity is well run, solvent and delivering as per stated in its charitable objects.
4) Final sign off on the annual budget and high-level accounts.
5) Ensure compliance with requirements of the Charity Commission.
6) Sign off the annual achievement reports, annual returns and submitting accounts as required by law.
7) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out therein.
8) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
9) Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.
10) Ensure that charitable funds and assets are being used reasonably, and only in furtherance of the charity's objects.

11) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk.
12) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.
13) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

The Board of Trustees are supported in their governance of the Charity by two subcommittees i.e. the Temple Council and the Patrons Council. The Senior Management Team oversee the efficient running of the Charity's operations. The roles of each of these committees are detailed below:

Senior Management Team (SMT)
Purpose
1) The management team runs the operations of the temple on a daily, practical basis.
2) They are responsible for the delivery and practical implementation of the annual budget and strategic plans.
3) They take care of most temple services and operations, ensuring that the appropriate devotional culture and etiquettes are maintained and that goal and targets are achieved.
4) They engage with the temple's various councils and committees ensuring that performance targets are met and policies are followed.
5) They maintain harmony, collaboration and progress.

Temple Council (T.C.)
Purpose
The Temple Council has a broad and inclusive membership, deliberately and by its own constitution. It seeks to represent the religious community (Krishna Community) as a whole, effectively providing a voice to those who make significant contributions to the society and its mission but may not be in Temple management. It combines leaders, various communities and other active stakeholders. Each member must be in good spiritual standing and not engaged in any activity that opposes the values and standards of ISKCON.

The Temple Council is governed by terms of reference.

1) Takes on board views and experience of all generations, levels of expertise and all the different community interest groups.
2) Helps form new Temple policies and initiatives.
3) Keeps existing policies up-to-date and help form 'position statements' on social and practical issues.
4) Addresses contemporary issues and how they may effect Temple policies.
5) Agrees on annual priorities for ISKCON Bhaktivedanta Manor (ISKCON BM).
6) Nominates and appoints new Trustees and its own members through a democratic/ voting process.
7) Focuses very much on the 'Seven Purposes of ISKCON', playing the role of a 'watchdog' to help ensure that the mood and priorities of the movement are upheld.
8) Delegates funding to a variety of ISKCON projects, on an annual basis.

The Patrons Council ("PC")

Purpose

The specific executive duties of the PC are to:
1) Work with the Charity's SMT to increase the number of Patrons and ensure their care and cultivation in Krishna consciousness.
2) Assist the Board of Trustees on major developments, including supporting fundraising initiatives for special projects, initiatives and developments;
3) Manage the Charity's 'profit centres', including Haveli, Bakery, Shop, Reception, Weddings, Guest House, Mail Order, Goshalla Shop, Horticulture, Festivals and any outsourced areas (e.g. ICT). Note that some of these profit centres operate through our subsidiary Bhaktivedanta Manor Limited
4) Assess the Charity's outcomes (KPIs) and effectiveness as related to financial spend;
5) Monitor the works of the Patrons Working Committee and Finance Committee;
6) Assess the appropriateness and effectiveness of any funds invested or loaned to any other legal charitable entities with similar purpose;
7) Manage the Charity's property portfolio;
8) Manage the Charity's investment budget.
9) Any other matters requested by the Board of Trustees.

The specific advisory duties of the PC shall be to:

1) Advise the Board on matters of Patron membership, finance, investment and development;
2) Review the Charity's budget, internal and external financial statements and reports to ensure that they reflect best practice and advise the Board accordingly;
3) Review the business / operating models for each of the Charity's departments as and when required, and advise the Board accordingly;
4) Ensure arrangements for the annual Patron's Dinner.
5) Consider and advise the Board on the Charity's annual and long-term strategic aims;
6) Advise on an investments policy;
7) Consider any other matters when requested to do so by the Board.

Equal Opportunities
The Charity is an equal opportunities employer and is committed to promoting equal opportunity for all staff and job applicants.

Strategic Management of the Charity
Through extensive educational services to schools, colleges and universities, distribution of literature and presentations from its various publications and through numerous largely attended festivals, we offer a cultural resource for the re-spiritualisation of society. It seeks to live out the charity's objective, in particular how to alleviate the suffering of humanity and enact the teachings of the scriptures the charity subscribes to.

Trustees' Report

ISKCON BM's Strategy (in summary):
The key elements of our medium to long term strategy are:

1. Education, training in religious practice: pastoral care
Regular classes, presentations and seminars are held for the benefit of members and the wider public, who are given insights into how to lead a more fulfilling life. This is in house training, school visits and we visit private homes and schools on invitation. In addition, events are held in universities. ISKCON BM also conducts residential courses for training both men and women in spiritual practice to enable them to learn the techniques of spiritual life as full-time residents or in their own homes.

2. Public festivals - promoting spiritual techniques
Festivals are an important part of our activities. They give opportunities for the public to be introduced to our spiritual teachings and allow existing members to become more involved and deepen their relationship with each other. Our festivals are cultural, entertaining, colourful and uplifting and are open to all. Our most major festival is Janmashtami, the celebration of Lord Krishna's birth in this world thousands of years ago.

Large portions of the grounds are transformed with tents, exhibitions, dance and drama. Children also enjoy puppet shows, face painting, drama and yoga. For adults there are multimedia presentations, worship in the main shrine, interactions, Q&A and a huge variety of live entertainment.

3. Distribution of literature
Many of our members distribute spiritual books, covering beneficial topics, for example, physical, mental, emotional and spiritual, including information which emphasises services to humanity, tolerance and respect to encourage unity and harmony among people of all backgrounds.

4. Distribution of sanctified vegetarian food (Prasad)
The food we distribute is not only vegetarian but also spiritually sanctified food called prasad, this means that anyone who eats it is physically and spiritually benefitted. A non-violent and conscious lifestyle is advocated through the focus on a vegetarian, ahimsa lifestyle. Many of the charity's members pursue a vegan lifestyle or are ahimsa vegans-consuming dairy from farms that follow the highest ethical standards of dairy production.

5. Encouraging positive life principles and social engagement through volunteering
We are hugely dependent on our volunteers. Without their selfless dedication our society would not be able to perform the festivals and activities ISKCON BM is reputed for holding.

6. The overseeing of sangas (spiritual gatherings)
We oversee and encourage spiritual home programmes where individuals meet regularly for study and perform devotional activities, providing teaching and important association for its members.

7. Outreach, including youth outreach, to people of all ages and cultural backgrounds
Outreach is a very important part of our activities. We encourage members of the public to attend our Open Days, courses, classes and retreats that are organised.

8. Fundraising
We strive to raise funds in a variety of ways. We have a patronage system and one-off donations systems which help to keep up the day to day running of the charity. We rely on the generous donations of our Patrons, overseen by our Patron Council.

9. Kirtan (congregations and public chanting of the names of God)
Typically, a call and response style chant/song/hymn set to music ('Kirtan'). Kirtan can explore spiritual ideas and express love and devotion to God. Kirtan often involves dancing and we are probably still famous for our public kirtan in town and city centres. Such activities have their cultural roots in Hinduism. Kirtan brings people together in joyous song which extols love and devotion to God.

10. Promoting a more natural way of life through farming and horticulture
New Gokul, ISKCON BM's Dairy Farm and Visitor Centre, reintroduces a radical approach to farming in the modern world. It is called a Goshala because it shelters cows ('go' is Sanskrit for cow; and 'shala' is Sanskrit for shelter). The herd includes milk-giving cows , working oxen and at least one mature bull. The remainder are either calves or retired. Cows bear their first calf and start giving milk at 30 months; oxen start work at 24 months. In winter, when grass stops growing and fields become waterlogged, the herd shelters indoors, where they have plenty of space and access to the open air. In the summer they prefer to be outside day and night.

A unique feature of the farm is its growing reliance on ox power and hand milking. Milk produced on a sustainable and humane farm is better for people and better for the cows. New Gokul provides for the needs of the cows for their whole lives.

Risk management
The Charity's risk register is reviewed and discussed by the Trustees at every meeting of the Board of Trustees. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

- mitigation procedures are developed
- responsibilities for implementation and review are assigned
- the status is monitored on a regular and timely basis.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Achievements and Performance

Chair of Trustees Summary Report:
(by Jean Griesser)

2021 saw our first strategy workshop held with the trustees, Temple Council, Patrons Council and Senior Management. This will be a recurring event and aims to bring together the key stakeholder groups to reflect on the Manor's vision and strategy.

During the year, two live strategic priorities for the Manor took steps forward, with School of Bhakti further establishing their online presence and the commencement of the New Gokula visitors centre.

Over this year, the Patrons Council presented a pipeline of future potential capital projects on the Manor grounds and surrounding area. Trustees also approved the new terms of reference for the Patrons Working Committee, now renamed as the Estate and Operations Committee.

Trustees and the Patrons Council worked together to develop a format that simplifies, and thus brings more transparency, to the complex financial income and expenditure of the Manor. This will be implemented in 2022.

The Manor's various departments worked hard towards overall financial stability, both in terms of cost control and increasing income where possible. This impressive effort has left the Manor in a secure financial position as we emerge from the pandemic.

Trustees began a programme of research into the various "outreach" initiatives associated with the Manor, but also more broadly nationally and internationally, to gather points of best practice and develop a framework that can bring both synergy and integration. It is hoped that this will bring focus to the various outreach initiatives and make each more effective in delivering on their aims.

Looking to 2022, we hope to move out of the pandemic and back to normality, take forward the strategic priority of New Gokula, revisit our approach to outreach based on research outcomes, agree new key performance indicators, and further integrate the workings of the Board of Trustees and its two subcommittees i.e. the Patrons Council and Temple Council.

DEPARTMENTAL REPORTS

EDUCATION

School of Bhakti

Purpose
The School of Bhakti offers a range of educational, spiritual and practical courses and workshops based on the ancient Vedas. They strive to develop systematic presentations of the Krishna conscious philosophy in a way that is accessible to people from all backgrounds and walks of life.

Achieved:

Over 2021 the School of Bhakti still had to deal with the limitations that COVID had put on them, but nonetheless they made solid progress in their outreach work and educational offerings. They focused on reaching out to newcomers and catering for those who are more seasoned practitioners, helping to guide them on their spiritual journey.

They launched a selection of talk-show sessions with special speakers and facilitators. The sessions tackled a lot of practical and contemporary subjects from mental health issues to social engineering.

Members worked tirelessly under the guidance of a senior Temple resident to transform the Bhakti Lounge hall into a ground-breaking Vrindavan exhibition, which was present for more than three months.

The residential courses department also became part of School of Bhakti and has since gone through a rebranding of its promotional campaign, resulting in larger attendance of the 'Be a Monk' week-long courses.

The School of Bhakti also made links through educational offerings with the *eco sanga* in Central London to facilitate an event looking at the link between Spirituality and environmentalism. Links were also developed with University outreaches and the Oxford Centre for in-depth Hindu Studies.

They continue to release their monthly online newsletter 'Elevate' which contains articles, updates and the latest courses and events on offer and launched our latest publication 'Gita3' by our Spiritual mentor in School of Bhakti.

Details can be found on their website and social media outlets:
https://schoolofbhakti.com/
Facebook: School of Bhakti
Instagram: schoolofbhakti

Krishna Club

Purpose
To provide a balanced system of Krishna Conscious education for 6-15 year olds in a fun and informative way. Also to learn about Srila Prabhupada's teachings and ancient Indian culture in a nurturing and spiritual environment.

Achieved:
Due to Covid, the Krishna Club ran online for the first eight months of 2021. By September they began classes and workshops in person once again.

All teaching roles and assistants are voluntary, and thus most activities take place on Sundays.

They started 'kids festivals days', open to all children in the community. They included children's Rathayatra, Diwali and Govardhan Puja festivals. There was also a Kids Gita Day and more of these type of days are planned for 2022.

The spacious new Haveli facilities have very helpful in accommodating for these days.

Pre-School

Purpose
To educate and encourage children aged 3-5 years old in their Krishna consciousness, and The Early Years Foundation standards for Learning and Development.

Achieved:
There were no OFSTED inspections in 2021 because of the lingering pandemic. However, the staff felt that all standards were maintained from the previous years, when in 2019 it was designated 'Outstanding'.

They put in place policies to enable the children to attend as safely as possible and sent out regular updates to parents to ensure best practice was being followed.

As onsite visits recommenced, the children adapted very quickly to hand-washing and regular spraying of surfaces, equipment etc.

Their activities continued as normal, with outdoor free play and organised activities. The children also painted and decorated the pre-school classroom walls for all their major festivals.

We ensured that staff continued with their CPD (Continuous Professional Development) by attending online classes held by Herts for Learning and The Pre School Alliance. Staff also ensured that their First Aid compliances were kept up to date.

Ashram Residents

Purpose/ About
Ashram (monastic) life onsite offers a spiritual foundation in the form of a Krishna conscious residential lifestyle, providing education, an atmosphere conducive to focused spiritual practice, preaching/sharing relationships and opportunities to serve. Bhaktivedanta Manor has onsite facilities for both male and female ashrams, accommodation naturally in different buildings.

Achieved:
For more than half of 2021, the Ashram Residents remained in lockdown in their own separate 'bubble', away from the general public, congregation and staff. By autumn, lockdown and restrictions started to lift throughout the country. Ashram residents took appropriate precautions and slowly started to experiment with their regular services and schedules as before the lockdown. Residents also started visiting their friends/family and congregation devotees. This included regular house programmes, preaching events, services and activities.

If anyone displayed symptoms or tested positive, they were immediately sent to an isolation space while others covered their services and ensured they were taken care of whilst in isolation.

By the end of the year residents returned to their regular services in some capacity. A few new members also joined the Ashram during the year.

The Ashram Residents were also able to continue our book distribution marathon, as was done before the lockdowns commenced, with one team travelling from the temple on a daily basis in the nearby areas and another team travelling further away from the temple for longer periods of time.

With regards to residential courses, we had the January to June Sabbatical, and another Sabbatical started in the summer, running till September. The Sabbatical is designed to give a very comprehensive understanding of the Krishna conscious culture, heritage and scriptures.

In October there was a scriptural study course called Bhakti Shastri, which is an in depth study of principle scriptures. We also ran a two week-long Be A Monk challenge experience course, which is designed to give a taster in Krishna Consciousness.

CONGREGATIONAL DEVELOPMENT

Mentorship, Initiations and groups

Purpose
Helping Bhaktivedanta Manors huge community and congregation form groups of friends, facilitating spiritual guidance offered by experienced practitioners of Krishna consciousness.

Achieved:

Initiation Committee:
Committee meetings and interviews were conducted on Zoom and all initiation applications were handled electronically. As an aspect of that, a web-app has been developed for personal sadhana (spiritual practice), to make it easier for practitioners.

Mentorship:
In 2021, their focus was to encourage the younger generation and community devotees to be part of Bhaktivedanta Manor mentorship.

Mentors were meeting regularly every alternate week over Zoom or physically for 2 hours, as well as individually, mentors were keeping in touch. They are helping mentees to deal with loss of dear ones or those who were sick. Mentors and mentees joined enthusiastically for the December book distribution marathon.

A young mentor couple is planning to launch a programme for young members who would like to get married and guide them and help them to settle in their new situation.

Bhakti-vriksha

Purpose
Bhakti-vriksha (meaning Tree of Devotion) is a lifestyle management programme specifically designed for families in Bhaktivedanta Manor's sphere of influence who wish to discover their spiritual roots to connect with everyone around them and harmonise their existence with a sense of purpose.

This is achieved through a structured and predefined curriculum designed on the deep and rich Vedic philosophy which takes each participant on a journey of self-realisation helping them to unravel their inner strengths and peace.

Achieved:
They began the year with a special New Year sangha group with His Holiness Satsvarupa Maharaja and his special talk about Srila Prabhupada.

In collaboration with the Mentorship system team, they organised the first Annual Srila Prabhupada Festival in May 2021, with participation from various departments/teams from Manor. The theme of the festival was "Our Founder Acharya - Past, Present & Future". This will now be an Annual Festival every year going forward.

An annual retreat was also held in August and was based on the theme of "Saranagati" prayers. Devotees were awarded certificates based on their individual level of spiritual practice.

Members are contributing in various services across Manor like Krishna Club, Goshalla farm, School of Bhakti, book distribution, Kitchen, Sunday guest greeting team etc.

They held special training sessions for group leaders with senior spiritual guides such as Sacinandana Maharaja, Kadamba Kanan Maharaja and Candramauli Maharaja.

ISKCON Bhaktivedanta Manor Foundation (BMF)

Purpose
The ISKCON BM Foundation (BMF) is the main fundraising and congregational care department of ISKCON BM. It was established in 1988 with the aim of providing a sound financial base for ISKCON BM's projects and activities.

Achieved:
Their main focuses in 2021 were keeping the visitor experience safe and fulfilling, for the main Festivals, all important pastoral care and memorials.

Thankfully, despite financial pressures that families are facing, there continues to be a healthy Patrons scheme, including 'Maha (larger) Patrons' and 'New Gokul farm Patrons'.

BMF members successfully created and delivered a safe temple experience for the many visitors that came to the temple on a daily basis, providing safety, PPE, social distancing, queue management, and food. The pilgrims were very happy with the service and safety provided, writing and calling devotees to tell them how pleased they were. It was a successful initiative from every point of view.

Every fortnight there was a very well presented online and in-person program called Bhakti Janani, held on special ekadasi fasting holy days. The event includes classes about ekadasis, remembering the departed, devotional music and a fire ceremony.

At the Haveli in December, the BMF celebrated an online and in person recitation and discussion of the Bhagavad-Gita. This Gita Jayanti festival turned out to be a very successful event with good physical attendance as well as online attendance.

Funerals and Memorials:
One particular devotee works as a Funeral Director on a national level, not only for those who affiliate themselves with ISKCON, but the wider Hindu community, given that funeral rites and rituals are culturally universal within that community. This area of community service not only includes prayers and traditional rituals, but also working with other devotees he offers pastoral and spiritual care of affected families.

TEMPLE AND VISITORS

Festivals and the Festival Committee (F.C)

Purpose
The Festival Committee has the challenging task of creating wonderful experiences for tens of thousands of pilgrims every year - who come from far and wide to visit the Temple. The team plans, manages and delivers five main festivals each year (Gaura Purnima/Holi, Ramanavami, Janmashtami, Dusshera, Diwali). It also plays an important role in a number of smaller celebrations onsite.

Achieved:
Although Gaura Purnima and Ramanavami of 2020 were cancelled due to falling early within the first government Throughout the year volunteers followed a strict COVID safe working environment based on the Government Guidelines that were regularly monitored and updated. Like in the previous year, large festivals remained ticketed (using eventbrite.co.uk) and masks were mandatory indoors for all.

Food Distribution (prasadam)

Purpose
The kitchen provides healthy and wholesome prasada (sanctified vegetarian food) to residential devotees and the wider community alike. They contribute to Srila Prabhupada's mission by actively distributing copious prasada.

Achieved:
When COVID restrictions were gradually removed, dining halls inside the multi-purpose Haveli began to be used. Now with new facilities, the need to inform people of food ingredients was not only on displayed on lists, but also on a large digital screen. So all ingredients of all Prasad served at ISKCON BM was clearly on display at all serving points. This is particularly important for those with allergies, as well as the growing number of vegans who come.

Moving into the new kitchens inside the Haveli was a natural challenge, but as the old kitchen was retained, overall the staff has much more facility to work with. The new kitchen's proximity to the dining hall has also been an advantage. Overall standards of kitchen cleanliness are very high; at the kitchen staff entrance there is a sign-in/ sign-out system and a collection point for mandatory masks, plastic gloves, aprons and hair nets.

Performances - Bhaktivedanta Players drama group

Purpose
Bhaktivedanta Manor's main drama troupe aims to entertain, educate and inspire its audience. It brings scriptures to life and provides a unique service to the community and general public. Plays are performed at all the temple's public festivals, as well as on special days in the tradition, and various other events.

Achieved:
Some of the remaining COVID restrictions effected the drama group's performances during all the Temple's annual festivals. For example, although there were small audiences present in the main Haveli hall (to encourage the actors), most saw the plays online. During the huge Janmashtami festival, they performed a new version of the Birth of Lord Krishna in the festival's 'open tent.

Other highlights included:

- Performance of The Ramayana in Wolverhampton, at a fund-raising event for ISKCON Birmingham
- The December Pantomime which was a great success.
- They lost two talented actors as they explored new developments in their lives. Fortunately there were new volunteers to replace them, although in need more training and experience.

The Players' director opened a 'youth branch' of the group, with children as the actors. In 2021 they have already performed three shows.

Worship

Purpose
Centred around the beautiful Deities in the temple room shrine, the daily worship programme attracts many guests. It is led by resident monks and senior congregation members. The Deities are the spiritual heart-beat of the Temple community. ISKCON BM maintains a very high standard of Deity worship which continually attracts many visitors.

Achieved
High standards of worship continue to be maintained, which in turn has kept up attendances to the temple being very high.

Volunteers

Purpose
The Volunteer Care Council (VCC) was established as a vital part of ISKCON BM's program to help look after and oversee the hugely growing numbers of volunteers. This lays the foundation for a Temple that in return, gives the best spiritual support to all who come through their doors. Volunteers are engaged according to a non-binding volunteer's agreement and covered under the charity' insurance and have to abide by the charity's policies and procedures.

Achieved
Online fortnightly sangas (meeting groups) were organised for new and serious volunteers during the lockdown in early 2021.

New volunteer inductions were gradually moved from online to face to face at the Temple. For the huge Janmastami festival, many volunteer training sessions were run in person within the new spacious Haveli building.

'Thank you' events were organised to show appreciation to volunteers. Certificates were awarded, especially to those who helped during the pandemic under challenging circumstances.

Other achievements include:

- The volunteers also launched monthly sanga meeting groups for those aged 50+.
- Weekly rotas have been organised for volunteers who serve regularly, to improve organisation.
- Monthly gardening service has been organised.
- A day out for volunteers' children was organised. The children took part in yoga, feeding the cows, bullock cart rides and planting coriander in pots.

A larger number of under 18s have started doing services at the Manor. Many of them served as part in the Duke of Edinburgh Award Scheme and some have continued on after their placement was completed.

OUTREACH

Friends: Krishna Wisdom

Purpose
Krishna Wisdom helps make Krishna consciousness accessible to those who are new to the philosophy, culture and practice in a fun and innovative way. It also aims to provide on-going nourishment and inspire growth and commitment to practice Krishna Consciousness for those members.

Achieved:
They had different online initiatives such as 'Bhagavad Gita Explained' which ran consecutively over 30 days Another online initiative was "Inward observer" which ran weekly for three months.

They had a weekly online Mind Body Soul program that ran throughout the year. People joined from all over the UK who are taking their spiritual lives to the next stage.

They also organised their very first SIMPLE Retreat (farming, cows, chanting and vegetarian food) which was fantastic and they hope to do more.

There are plans to collaborate more with other preaching centres in London such as Studio 108. They organised one retreat with them already and it was a great success.

There is an immediate need for help in this department, especially to work with its administration and Social Media.

Book Distribution

Purpose
To distribute Srila Prabhupada's books all over the UK in a variety of dynamic and effective ways, inspiring people to share Krishna Consciousness and help people who received the books to take their next steps in spiritual life. Every December ISKCON devotees around the world make a special effort to distribute Srila Prabhupada's books as widely as possible, for the spiritual benefit of society.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Achieved:
Highlights of the Manor's Winter Book Marathon included:

- "A Life to Give" Seminar before the Marathon facilitated by Vaisesika das
- Books were distributed in all kinds of ways: door to door, shop to shop, supermarket to supermarket, on the high streets, book tables, to schools, businesses, prisons, care homes, hospitals and libraries.
- Five sangha (meeting) groups, including a deaf group, four mentee groups and two Bhakti Vriksha groups participated.
- Sacred Street Party covered five towns
- The Gita project also placed many books in various organisations.
- Many packets of cookie prasadam were distributed.
- Travelling Sankirtana Party, headed by Sutapa Das, Antaranga Das and Gurushakti Dasi visited over the high streets of towns across the UK.
- One of the unique features of this Marathon was distribution of Sapatah Rishi pack entitled "Inner Yoga Pack" and "The dharma pack". This pack included 7 books.

Youth
Krishna Consciousness University Societies and ISKCON Pandava Sena

Purpose
ISKCON Pandava Sena, established in 1994 at Bhaktivedanta Manor, hosts university programmes, international retreats, socials, kirtans and much more aimed at interested people aged 15 – 30. For older members attending university, there is a natural working relationship with the Krishna Consciousness University Societies (KC Socs).

KC Socs are student-run societies providing a forum to share Krishna Consciousness. Through discussions, mantra-meditation sessions, and delicious free food, KC Socs has been credited as one of the best university societies nationwide.

Their website is: https://kcsoc.com/

Achieved:
Krishna Consciousness University Societies:
The team put in a lot of endeavour to re-start all of the groups after the lockdowns and re-enthuse the members. Groups at the universities are held weekly or bi-weekly events including a talk, kirtan and prasadam (vegetarian food).

The national team organised three large events during November. First, Ministry of Sacred Sound, which was a concert at Kings College London in partnership with Mantra Roots that brought many students to chant and dance together. The second event was the CTRL ALT RETREAT at Bhaktivedanta Manor, which brought students to the Manor to experience an active day there. The third event was a retreat that brought together students for a long weekend in Dorset, where they dove deep into devotional topics while developing meaningful friendships.

His Holiness Sacinandana Swami held an event on The Joy of Sharing Krishna Consciousness with KC SOC leaders, as a Christmas Celebration to mark the end of a very successful first term of KC SOC in last few months of 2021.

Pandava Sena:
The Pandava Sena expanded their age range participation from 15-25 to 8-25. They now hold fortnightly sessions for those aged 8-11 through an online outreach program called KRISHNA ROOTS. They also hold an in-person outreach program for those aged 11-15 called UNCOMMONSENSE. They hold in-person, fortnightly outreach programs for 15-16 year olds: SENA NIGHTS LIVE, and for 17-18 year olds: PROJECT X, which are run completely by the youth. For those in University, there is KCSOC (Krishna consciousness Society), offers weekly events, day retreats (3 per year) and weekend retreats (2 per year).

In August the Pandava Sena organised a tent for the Janmashtami festival. Although COVID rules restricted them from staging a production, they signed up over 150 people who were interested to know more. After Janmashtami, the team organised an away trip to Pembrokeshire, Wales for 10 days for ages 16-25. It was an incredible trip titled: UNLOCKED 2021. Experienced speakers went through the teachings of the Goswamis in a systematic and dynamic way. The trip which had interactive talks, seminars, activities and kirtan. There was also a presidency handover during the summer trip.

In December 2021, the Pandava Sena Mentorship trip team organised a first-ever trip to the new retreat centre in Lincoln called 'The Vedanta'. It was a 5 day trip where His Holiness Sacinandana Swami was the special guest.

Public Kirtans

Purpose
Public kirtan events allow everyone to experience the pleasure of chanting Krishna's names. Processions outside of the Temple create awareness of Hare Krishna devotees and encourage members of the public to spiritually benefit, learn more and visit local temples. During and as part of such processions, often books and leaflets etc are distributed.

Achieved:
There are three types of public chanting parties associated with Bhaktivedanta Manor: the Thursday group, the Saturday afternoon group and those who join with ISKCON's members in the central London to chant and sing across the West End, in the evening.

The Saturday afternoon team went out 68 times throughout 2021, focusing on towns local to Bhaktivedanta Manor and especially Watford and Hemel Hempstead.

In observance of 125 years since the birth of Srila Prabhupada on 1st September 1896, the Thursday team devotees have embarked on an exciting and ambitious adventure: A dedicated team are currently on a 'chanting marathon', performing harinamas at 125 train stations and their adjacent areas across the boroughs of the British capital. By the end of 2021 they had completed the entire Northern Line.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Communications/ Publications

Purpose
This area of Bhaktivedanta Manor works to create and sustain favourable and honest relations and environments with external audiences, so that ISKCON as a whole may be better understood by all parts of society as a growing and diverse religious community.

Every year they attend a wide variety of local and national events, representing the society. This includes working with the wider Hindu community, academics, the media, interfaith events and local functions.

The team often hosts many VIPs and other special guests at Bhaktivedanta Manor.

There are also on-going publications such as community newsletters, annual magazines and oversees ISKCON's presence on social media, which is maintained by volunteers.

Bhaktivedanta Manor's social media outlets include:

Facebook:	https://www.facebook.com/bhaktivedantamanor
Youtube:	https://www.youtube.com/user/BhaktivedantaManor
Instagram:	https://www.instagram.com/bhaktivedanta_manor/
Youtube LiveStream:	https://www.youtube.com/user/ManorRecordings

Achieved:
Due to pressure on existing staff, a new member of publications design team was welcomed to lift some of the burden, take on more and to bring in fresh ideas.

For example there was a new annual summary magazine aimed at community engagement. Also a new-look Janmashtami magazine, with more focus on profiles and individuals and a monthly e-zine aimed at the huge community. Post lockdown there was also a revived quarterly hard copy/ printed newsletter.

Other achievements include:

- Developing a new Temple website
- Discussions and decisions on new branding for the Temple
- Radio interviews and BBC Sunday morning Live program about the Temple farm
- Via Zoom, connecting important and other strategic individuals with ISKCON members across UK
- Diwali function at the Speakers House, Parliament
- Performing Diwali prayers at Labour Party Headquarters
- Helping Watford Football Club, forming links with local Asian community
- Formed a new Environmental based group which attended the COPs 26 in Glasgow. Group members have developed their own network off supporters, website
- Represented the Temple at local events such as the Holocaust Memorial.
- Interfaith gatherings and related projects (in personal and on Zoom, MS Teams etc)

COWS, FARMING AND THE LAND

New Gokul dairy farm

Purpose
New Gokul is ISKCON BM's dairy farm and visitor centre. They have a mixed herd of 60 animals, some of whom give milk, some who are working oxen, and some who are retired or in their childhood. It is Britain's foremost centre of cow protection and working oxen. Fifty-three acres of land belonging to Bhaktivedanta Manor is designated for cow, oxen and bull grazing.

Achieved:
Since the end of lockdown in 2021, staff have been very encouraged by the number of guests visiting the farm. Winter is normally a quiet time, but winter 2021 saw the attendance of visitors well beyond expectations. That of course reflected in the services and donations offered for the cows.

The hay barn has been resurrected and is in full use with new and improved area allowing us to optimize space. This has been a great relief for all devotees who have been wrestling the elements for the last few years to maintain the quality of the cows feed and bedding.

The New Gokul farm shop has begun to make its statement and is becoming a popular destination at the weekends.

Through different preaching programs, the farm has become a pivotal part of the experience offered to guests and visitors, novice and those more accustomed. For example, they have facilitated opportunities for guests on retreats to milk the cows and learn to drive the oxen.

Horticulture

Purpose
The horticultural side of Bhaktivedanta Manor grows vegetables, herbs and fruits to promote a healthy, eco-friendly diet. It is based at 'Holland Farm', which is placed at the opposite side of the Manor's 78-acre estate. About 8 of those acres are dedicated to horticulture.

Also on site, within the Shri Krishna Haveli's front garden area, are greenhouses dedicated to the sacred Tulasi plant. Their leaves are used in food offerings to the Temple deities and potted plants are part of the morning program of worship.

Achieved:
Following the emergence from the full COVID lockdowns, more volunteers were present in the current year. Yet with some restrictions still in place in 2021, there were a small number of Worldwide Opportunities on Organic Farms (WWOOFer) who came over from Europe to help by the beginning of summer. Since then the department has been gradually opening up. Due to a lack of WWOOFers the local Sai group, a Hindu community based group based in Harrow, took on a little more work to compensate.

They grew:
Spinach, cabbage, beetroot , courgettes, marrow , pumpkin , runner beans, coriander, methi , red and green amaran. Plus kale and rye grass, which is used to feed the cows.

Trustees' Report

Financial review:
The charity recorded net income of £1,697,244 for the year ended 31 December 2021, of which £413,275 was restricted for specific purposes (2020: net income of £805,726). The main driver behind the increase in the net income was having the ability to be open up to the public once again, as the country emerged from the COVID-19 pandemic and lockdown restrictions easing. We have been able to allow visitors on site once again and re-commence some activities and festival events which we undertook pre-covid.

The net assets increased to £10,945,174 from £9,247,930.

Reserves
The trustees aim to establish a level of unrestricted funds, in real terms that ensures they can meet the future funding requirements of the charity's ongoing activities. Unrestricted reserves are recorded at £9,486,392 (2020: £8,202,423) and restricted reserves at £1,458,782 (2020: £1,045,507). The trustees consider this sum to be adequate for their ongoing needs.

Reference and Administrative Details

Trustees

Mrs J Griesser

Mrs P Naysmith

Mr K C Patel

Mr N B Gor (resigned 23 May 2022)

Mr S Tanna (resigned 16 January 2022)

Mr S K Agarwal (resigned 1 February 2021)

Mr Y S D Rana (resigned 1 February 2021)

Ms M D Kilmurry (resigned 1 February 2021)

Mr S K Agarwal (appointed 5 February 2022)

Mr W J M Fleming (appointed 12 February 2021)

Dr C Kang (appointed 12 February 2021)

Mr D K Patel (appointed 12 February 2021)

Secretary

Mr U Kalan

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Principal Office

Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

The charity is incorporated in England and Wales.

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors KNAV Limited are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 29/09/2022 and signed on its behalf by:

K. C. Patel.

Mr K C Patel
Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Society For Krishna Consciousness Bhaktivedanta Manor Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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

This report was approved by the trustees of the charity on 29/09/2022 and signed on its behalf by:

K C Patel

Mr K C Patel
Trustee

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	2,176,422	202,640	2,379,062
Charitable activities	4	1,294,710	490,062	1,784,772
Other trading activities	5	93,483	-	93,483
Other income	6	258,156	-	258,156
Total income		3,822,771	692,702	4,515,473
Expenditure on:				
Raising funds	7	(1,651,655)	(246,465)	(1,898,120)
Charitable activities	7	(885,977)	(32,962)	(918,939)
Other trading activities	7	(1,170)	-	(1,170)
Total expenditure		(2,538,802)	(279,427)	(2,818,229)
Net income/(expenditure)		1,283,969	413,275	1,697,244
Reconciliation of funds				
Total funds brought forward		8,202,423	1,045,507	9,247,930
Total funds carried forward	19	9,486,392	1,458,782	10,945,174

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account)

	Note	(As restated) Unrestricted funds £	Restricted funds £	(As restated) Total 2020 £
Income and Endowments from:				
Donations and legacies	3	2,092,972	549,067	2,642,039
Charitable activities	4	619,500	1,359	620,859
Other trading activities	5	166,540	71,971	238,511
Other income	6	315,127	38,757	353,884
Total income		3,194,139	661,154	3,855,293
Expenditure on:				
Raising funds	7	(2,516,799)	(105,557)	(2,622,356)
Charitable activities	7	(425,281)	-	(425,281)
Other trading activities	7	(1,930)	-	(1,930)
Total expenditure		(2,944,010)	(105,557)	(3,049,567)
Net income		250,129	555,597	805,726
Net movement in funds		250,129	555,597	805,726
Reconciliation of funds				
Total funds brought forward		7,952,294	489,910	8,442,204
Total funds carried forward	19	8,202,423	1,045,507	9,247,930

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 is shown in note 19.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(Registration number: 08300433)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £ (As restated)
Fixed assets			
Tangible assets	12	853,832	41,172
Investments	13	100	100
		853,932	41,272
Current assets			
Stocks	14	14,945	12,361
Debtors	15	7,222,440	7,331,581
Cash at bank and in hand	16	3,124,983	2,018,678
		10,362,368	9,362,620
Creditors: Amounts falling due within one year	17	(271,126)	(155,962)
Net current assets		10,091,242	9,206,658
Net assets		10,945,174	9,247,930
Funds of the charity:			
Restricted income funds			
Restricted funds		1,458,782	1,045,507
Unrestricted income funds			
Fixed asset funds			
Other fixed assets		32,662	41,172
General reserve			
General reserve		9,453,730	8,161,251
Total unrestricted funds		9,486,392	8,202,423
Total funds	19	10,945,174	9,247,930

The financial statements on pages 29 to 48 were approved by the trustees, and authorised for issue on .....29/09/2022..... and signed on their behalf by:

K.C. Patel

Mr K C Patel
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dharam Marg
Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Society For Krishna Consciousness Bhaktivedenta Manor Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the charity operates in. The amounts are presented rounded to the nearest pound.

In preparing these financial statements, the charity has taken advantage of the exemption from disclosing certain financial instrument disclosures and the preparation of the cash flow statement as this information is included within the consolidated financial statements of the parent charity, International Society for Krishna Consciousness Limited.

Exemption from preparing consolidated accounts

The charity has elected not to prepare consolidated financial statements as the results of its subsidiary are consolidated into the financial statements of the parent charity, International Society for Krishna Consciousness Limited. These financial statement therefore contain information about International Society For Krishna Consciousness Bhaktivedenta Manor Limited as an individual charity and not about its group.

Name of parent of group

These financial statements are consolidated in the financial statements of International Society for Krishna Consciousness Limited. The financial statements of International Society for Krishna Consciousness Limited may be obtained from Oak House, 1 Watford Road, Radlett, Hertfordshire, WD7 8LA.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Though the charity's activities and fund raising capabilities have reduced as a result of Covid-19, the charity was still able to raise sufficient funds to meet its expenditure needs. The trustees also believe there will be no long lasting impact on the charity as the Covid-19 restrictions ease. As such, these financial statements have been prepared on a going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from Gift Aid tax reclaims is recognised where the donor has confirmed that gift aid can be claimed on their donation. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income (continued)
Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

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. All expenditure is accounted for on an accruals basis under the following headings.

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies and costs of fundraising activities.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support in furthering the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

These costs have been allocated between cost of raising funds and expenditure on charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost, and subsequently held at historic cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	20% on cost; charged full in year acquired
Motor vehicles	25% reducing balance basis; charged full in year acquired

Fixed asset investments
Investment in equity shares in subsidiary undertakings, which are not publically traded and where fair value cannot be measured reliably, are measured at cost less accumulated impairment.

Stock
Stock is included at the lower of cost or net realisable value. The charity deems net realisable value to be the average donation expected to be received when distributing the books to the public.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the charity restricted for specific purposes being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2021	(As restated) Total 2020
	£	£	£	£
Donations	2,170,135	202,640	2,372,775	2,642,039
Legacies	6,287	-	6,287	-
	2.176.422	202,640	2,379,062	2,642,039

The comparative information for donations has been restated from £2,975,075 to £2,642,039 to better reflect the nature of the funds received. Income raised in through charitable activities such as Animal Protection & Welfare (£306,230) and Religious Activity (£26,806), have been reclassified to Income from Charitable Activities (refer to note 4).

4 Income from Charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	(As restated) Total 2020 £
Animal Protection & Welfare	-	453,778	453,778	306,230
Books	246,053	-	246,053	197,138
Education & training	69,613	36,284	105,897	46,678
Festival	926,405	-	926,405	44,007
Religious activity	52,639	-	52,639	26,806
	1,294,710	490,062	1,784,772	620,859

The comparative information for Animal Protection & Welfare and Religious Activity have been restated to £306,230 (from £Nil) and £26,806 (from £Nil) respectively, to better reflect the nature of the donations received. Refer to note 3 for further details.

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Trading activities	93,483	-	93,483	238,511
	93,483	-	93,483	238,511

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Grant income	249,192	-	249,192	353,884
Insurance settlement	8,639	-	8,639	-
Rent	325	-	325	-
	258,156	-	258,156	353,884

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
					(As restated)
Staff costs*		795,987	-	795,987	996,423
Premises insurance		45,210	-	45,210	38,880
Telephone		8,922	-	8,922	9,856
Postage and stationery*		17,004	-	17,004	70,683
Sundries		23	-	23	933
Purchase*		180,710	-	180,710	213,496
Disposables		17,942	-	17,942	17,032
Gifts & samples		105	-	105	55
Literature & brochures		7,964	-	7,964	11,498
Devotee maintenance*		21,197	-	21,197	20,093
Computer costs		15,173	-	15,173	7,539
Repairs & maintenance*		63,187	-	63,187	40,689
Travelling*		10,516	-	10,516	19,382
Motor expenses		10,745	-	10,745	15,058
Professional fees		55,672	-	55,672	56,999
Hire of equipment		-	-	-	87,910
Bhoga consumptions*		2,259	-	2,259	46,514
Training*		-	-	-	4,090
Flowers and decorations*		2,181	-	2,181	7,300
Cleaning and disposables		50,811	-	50,811	40,494
Donations		199,415	244,883	444,298	239,121
Health & Safety compliance		13,274	-	13,274	14,988
Rates and water		33,750	-	33,750	35,458
Repairs and renewals		19,157	-	19,157	6,237
(Profit) or loss on disposal		-	-	-	(999)
Adjustment to Debtors		-	-	-	582,648
Depreciation - owned assets		10,018	-	10,018	16,366
Support fees		34,065	1,582	35,647	23,613
Support Subsidy		27,152	-	27,152	-
Books		9,216	-	9,216	-
		1,651,655	246,465	1,898,120	2,622,356

a) **Costs of generating donations and legacies**
The comparative information for "costs of generating donations and legacies" has been restated from £2,810,959 to £2,622,356, to better reflect the nature of the funds expensed. Total expenses of £188,604 have been reclassified from the classifications denoted with * above, to costs incurred in carrying out religious activities, (refer to note 7b, Costs of charitable activities).

b) **Costs of charitable activities**

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £ (As restated)
Animal Protection & Welfare		-	260	260	-
Books		224,399	-	224,399	173,715
Education & training		125,562	32,702	158,264	52,538
Festival		321,549	-	321,549	10,424
Religious activity		214,467	-	214,467	188,604
		885,977	32,962	918,939	425,281

Refer to note 7a for details of the restatement.

c) **Costs of other trading activities**

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Other activities		1,170	1,170	1,930
		1,170	1,170	1,930

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Audit fees	10,800	10,800
Loss on disposal of fixed assets held for the charity's own use	-	(999)
Depreciation of fixed assets	13,310	16,366
Balances owed from related parties, written off during the year (refer to note 21)	-	582,648

9 Trustees remuneration and expenses

During the year, a trustee (Ms J Griesser) received a salary from the charity which amounted to £13,017 (2020: £12,957) for her role as Temple President. Other than this, no other trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	975,844	1,056,906
Social security costs	64,595	68,243
Pension costs	15,396	16,096
	1,055,835	1,141,245

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
All employees	63	71

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The company is limited by guarantee and a registered charity. The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

12 Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Assets under construction £	Total £
Cost				
At 1 January 2021	36,647	57,410	-	94,057
Additions	4,800	-	821,170	825,970
At 31 December 2021	41,447	57,410	821,170	920,027
Depreciation				
At 1 January 2021	15,554	37,331	-	52,885
Charge for the year	8,290	5,020	-	13,310
At 31 December 2021	23,844	42,351	-	66,195
Net book value				
At 31 December 2021	17,603	15,059	821,170	853,832
At 31 December 2020	21,093	20,079	-	41,172

Included in assets under construction, is a new hay barn which the charity began constructing during the year. This building would be available for use by the charity subsequent to the year end.

13 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £
Cost	
At 1 January 2021	100
At 31 December 2021	100
Net book value	
At 31 December 2021	100
At 31 December 2020	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2021	2020	
Subsidiary undertakings					
Bhaktivedanta Manor Limited Dharam Marg, Hilfield Land, Aldenham, Hertfordshire	England and Wales	Ordinary shares	100%	100%	Production and sale of dairy products and the hosting of wedding events

There were no profits remitted from the subsidiary to the charity during the year (2020: £Nil).

14 Stock

	2021 £	2020 £
Stocks	14,945	12,361

15 Debtors

	2021 £	2020 £
Trade debtors	54,127	-
Due from group undertakings	6,936,065	7,109,104
Prepayments	11,812	15,785
Other debtors	220,436	206,692
	7,222,440	7,331,581

Included within amounts due from fellow group undertakings is a loan of £2,664,807 (2020: £2,664,807), which are receivable after more than one year; the remaining amounts are due on demand. All amounts due from fellow group undertakings are interest free and unsecured.

16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	224	455
Cash at bank	3,124,759	2,018,223
	3,124,983	2,018,678

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	70,492	48,602
Due to group undertakings	57,467	57,750
Other taxation and social security	15,141	-
Other creditors	8,607	8,015
Accruals	119,419	41,595
	271,126	155,962

Amount due to fellow group undertakings are interest free, unsecured and repayable on demand.

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £15,396 (2020 - £16,096). Contributions totalling £4,951 (2020: £Nil) were payable to the scheme at the end of the year.

19 Funds

Current year

	Balance at 1 January 2021 £ (as restated, see below)	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
Fixed asset funds					
Other fixed assets	41,172	-	-	(8,510)	32,662
General reserve					
General reserve	8,161,251	3,822,771	(2,538,802)	8,510	9,453,730
Total unrestricted funds	8,202,423	3,822,771	(2,538,802)	-	9,486,392
Restricted funds					
Goshala	733,404	453,778	(260)	-	1,186,923
Nursery	143,978	36,284	(32,702)	-	147,559
ISKCON Mayapur	94,592	-	(82,220)	-	12,372
H.H. Bhakti Charu Maharaja Samadhi Construction funds	73,533	36,345	-	-	109,878
India Covid-19 Appeal	-	159,377	(159,377)	-	-
Alumni	-	6,918	(4,868)	-	2,050
Total restricted funds	1,045,507	692,702	(279,427)	-	1,458,782
Total funds	9,247,930	4,515,473	(2,818,229)	-	10,945,174

Prior year (restated)

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
Fixed asset funds					
Other fixed assets	58,003	-	-	(16,831)	41,172
General reserve					
General reserve	7,894,291	3,194,139	(2,944,010)	16,831	8,161,251
Total unrestricted funds	7,952,294	3,194,139	(2,944,010)	-	8,202,423
Restricted funds					
Goshala	427,174	306,230	-	-	733,404
Nursery	62,736	112,087	(30,845)	-	143,978
ISKCON Mayapur	-	169,304	(74,712)	-	94,592
H.H. Bhakti Charu Maharaja Samadhi Construction funds	-	73,533	-	-	73,533
Total restricted funds	489,910	661,154	(105,557)	-	1,045,507
Total funds	8,442,204	3,855,293	(3,049,567)	-	9,247,930

The 2020 comparative has been restated so as to distinguish the unrestricted reserves between unrestricted funds used for fixed assets and unrestricted funds classified as general reserves.

The specific purposes for which the funds are to be applied are as follows:

General funds represent 'free reserves'

The restricted Goshala funds represent donations collected towards the welfare of the cows, located on the same grounds as the charity.

The restricted Nursery funds and expenditure is towards the fees, Early year's funding grants and teaching expenses incurred, for the young children who attend the charity's nursery.

The restricted ISKCON Mayapur funds are for a specific project in ISKCON Mayapur, where a new centre is being built.

The restricted H.H. Bhakti Charu Maharaja Samadhi Construction funds are for a memorial being built in Mayapur.

The restricted India Covid-19 Appeal funds represent donations collected on behalf of and remitted to the Lotus Trust, for their Covid-19 appeal. The appeal was to raise funds for the purchase hospital equipment and supplies in India.

The restricted Alumni funds represent donations collected on behalf of and remitted to the I-foundation for their preaching activities.

20 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	32,662	821,170	853,832
Fixed asset investments	100	-	100
Current assets	9,622,105	740,263	10,362,368
Current liabilities	(168,475)	(102,651)	(271,126)
Total net assets	9,486,392	1,458,782	10,945,174

Prior year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	41,172	-	41,172
Fixed asset investments	100	-	100
Current assets	8,317,113	1,045,507	9,362,620
Current liabilities	(155,962)	-	(155,962)
Total net assets	8,202,423	1,045,507	9,247,930

22 Related party transactions

The charity has taken advantage of the exemptions available in FRS 102 from disclosing related party transactions with other charities and companies that are wholly owned within the group.

Ask Outlets Limited
During the year the charity received donations amounting to £1,000 (2020: £6,000) from Ask Outlets Limited, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

Atlantic Electronics Limited
During the year the charity received donations amounting to £2,000 (2020: £Nil) from Atlantic Electronics Limited, a company which had common directors/trustees with the charity for part of the year. There were no balances due to or from the charity at the year end.

23 Parent and ultimate parent undertaking

The trustees consider the International Society for Krishna Consciousness Limited (registered company number 00962009), a charity incorporated within the United Kingdom as the Ultimate controlling party.

Copies of the consolidated financial statements of International Society for Krishna Consciousness Limited are available upon request from:

Oak House
1 Watford Road
Radlett
Hertfordshire
WD7 8LA

Company registration number: 08300433
Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

KNAV Limited
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Opinion

We have audited the financial statements of International Society For Krishna Consciousness Bhaktivedanta Manor Limited (the 'charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its 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.

Basis for opinion

In auditing the financial statements, we have concluded that the trustee's 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 twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 24), 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 to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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.

Extent to which the audit was capable of detecting irregularities, including fraud

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect noncompliance with all laws and regulations – this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity, discussions with management, we identified Companies Act 2006, the Charities Act and Financial Reporting Standard 102 as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review of the trustee minutes;
- enquiry of management and review and inspection of relevant correspondence with any legal firms;
- evaluation of the selection and application of accounting policies related to subjective measurements and complex transactions;
- analytical procedures to identify any unusual or unexpected relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

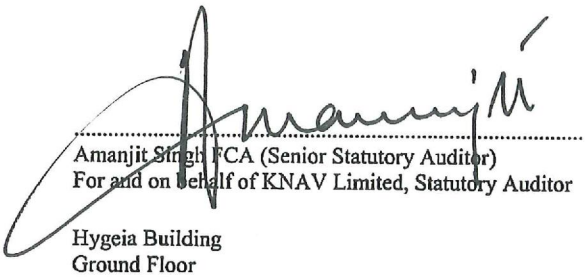
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Independent Auditor's Report to the Members of International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Amanjit Singh FCA (Senior Statutory Auditor)
For and on behalf of KNAV Limited, Statutory Auditor

Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

Date: 29.09.2022

INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS BHAKTIVEDANTA MANOR

England & Wales - Charity number 1157877

Accounts

Company registration number: 08300433

Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

KNAV
Statutory Auditors
Hygeia Building
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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society for Krishna Consciousness

Bhaktivedanta Manor

Charity Number: 1157877

Trustees' Annual Report

31st December 2020

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2020 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Objectives and activities

The organisation is a charitable company (number: 08300433) limited by guarantee, incorporated on 20 November 2012 and registered as a charity (number: 1157877) on 16 July 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The objectives of the charity are to advance, transmit, spread and propagate the religion of Krishna Consciousness as revealed in the teachings of Bhagavad Gita As It Is and Srimad Bhagavatam as taught by the Founder - Acarya A.C. Bhaktivedanta Swami Prabhupada and in accordance with the tenets of the International Society for Krishna Consciousness. More specifically the aims and objectives of the Charity are summarised below:

The Purposes of ISKCON

1) To systematically propagate spiritual knowledge to society at large and to educate all people in the techniques of spiritual life in order to check the imbalance of values in life and to achieve real unity and peace in the world.
2) To propagate a consciousness of Krishna (God), as it is revealed in the great scriptures of India, Bhagavad-gita and Srimad-Bhagavatam.
3) To bring the members of the Society together with each other and nearer to Krishna, the prime entity, thus developing the idea within the members, and humanity at large, that each soul is part and parcel of the quality of Godhead (Krishna).
4) To teach and encourage the sankirtana movement, congregational chanting of the holy name of God, as revealed in the teachings of Lord Sri Caitanya Mahaprabhu.
5) To erect for the members and for society at large a holy place of transcendental pastimes dedicated to the personality of Krishna.
6) To bring the members closer together for the purpose of teaching a simpler, more natural way of life.
7) With a view towards achieving the aforementioned purposes, to publish and distribute periodicals, magazines, books and other writings.

Public benefit

In setting the Charity's objectives and planning the Charity's activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The Trustees always ensure that the activities undertaken by the Charity further its charitable objects and aims.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Structure, Governance and Management
The directors of the charitable company are also charity trustees for the purposes of charity law and under the Company's Articles. The International Society for Krishna Consciousness Limited, is the sole member or parent entity of ISKCON BM.

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees

The power to appoint new trustees is vested in the members of the charity. In considering the recruitment of a new trustee, the members would look to seasoned individuals with broad management experience, relevant charity related skills, empathy and knowledge of the charity's work.

Induction and training of trustees

New trustees are invited to spend time with existing Trustees of the Board as part of their induction. Additional training and updates are offered as appropriate.

The Trustees (Board of Trustees)

All trustees give their time voluntarily [note: the temple president isn't a volunteer] and other than the temple president, receive no benefits from the Charity. Any expenses, if reclaimed from the Charity, will be set out in the notes to the accounts. Conflicts of interest are recorded and carefully monitored to ensure that trustees undertake their duty to act in the Charity's best interest.

Purpose

The Board of Directors are responsible for the Charity's administration. They ensure that ISKCON BM is effectively achieving its stated purposes and is compliant with the requirements of the governing documents and the law. Their key role is related to the charity's performance and compliance including the following below:

1) Direction and management of administration.
2) Appointing the President and Managing Director in collaboration with the Temple Council, Senior Management Team and GBC secretary.
3) Ensuring the charity is well run, solvent and delivering as per stated in its charitable objects.
4) Final sign off on the annual budget and high-level accounts.
5) Ensure compliance with requirements of the Charity Commission.
6) Sign off the annual achievement reports, annual returns and submitting accounts as required by law.
7) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out therein.
8) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
9) Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.
10) Ensure that charitable funds and assets are being used reasonably, and only in furtherance of the charity's objects.

11) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk.
12) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.
13) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

The Board of Trustees are supported in their governance of the Charity by two subcommittees i.e. the Temple Council and the Patrons Council. The Senior Management Team oversee the efficient running of the Charity's operations. The roles of each of these committees are detailed below:

Senior Management Team (SMT)

Purpose
1) The management team runs the operations of the temple on a daily, practical basis.
2) They are responsible for the delivery and practical implementation of the annual budget and strategic plans.
3) They take care of most temple services and operations, ensuring that the appropriate devotional culture and etiquettes are maintained and that goal and targets are achieved.
4) They engage with the temple's various councils and committees ensuring that performance targets are met and policies are followed.
5) They maintain harmony, collaboration and progress.

Temple Council (T.C.)

Purpose

The Temple Council has a broad and inclusive membership, deliberately and by its own constitution. It seeks to represent the religious community (Krishna Community) as a whole, effectively providing a voice to those who make significant contributions to the society and its mission but may not be in Temple management. It combines leaders, various communities and other active stakeholders. Each member must be in good spiritual standing and not engaged in any activity that opposes the values and standards of ISKCON.

The Temple Council is governed by terms of reference.

1) Takes on board views and experience of all generations, levels of expertise and all the different community interest groups.
2) Helps form new Temple policies and initiatives.
3) Keeps existing policies up-to-date and help form 'position statements' on social and practical issues.
4) Addresses contemporary issues and how they may effect Temple policies.
5) Agrees on annual priorities for ISKCON Bhaktivedanta Manor.
6) Nominates and appoints new Trustees and its own members through a democratic/ voting process.
7) Focuses very much on the 'Seven Purposes of ISKCON', playing the role of a 'watchdog' to help ensure that the mood and priorities of the movement are upheld.
8) Delegates funding to a variety of ISKCON projects, on an annual basis.

The Patrons Council ("PC")

Purpose

The specific executive duties of the PC are to:
1) Work with the Charity's SMT to increase the number of Patrons and ensure their care and cultivation in Krishna consciousness.
2) Assist the Board of Trustees on major developments, including supporting fundraising initiatives for special projects, initiatives and developments;
3) Manage the Charity's 'profit centres', including Haveli, Bakery, Shop, Reception, Weddings, Guest House, Mail Order, Goshalla Shop, Horticulture, Festivals and any outsourced areas (e.g. ICT).
4) Assess the Charity's outcomes (KPIs) and effectiveness as related to financial spend;
5) Monitor the works of the Patrons Working Committee and Finance Committee;
6) Assess the appropriateness and effectiveness of any funds invested or loaned to any other legal charitable entities with similar purpose;
7) Manage the Charity's property portfolio;
8) Manage the Charity's investment budget.
9) Any other matters requested by the Board of Trustees.

The specific advisory duties of the PC shall be to:

1) Advise the Board on matters of Patron membership, finance, investment and development;
2) Review the Charity's budget, internal and external financial statements and reports to ensure that they reflect best practice and advise the Board accordingly;
3) Review the business / operating models for each of the Charity's departments as and when required, and advise the Board accordingly;
4) Ensure arrangements for the annual Patron's Dinner.
5) Consider and advise the Board on the Charity's annual and long-term strategic aims;
6) Advise on an investments policy;
7) Consider any other matters when requested to do so by the Board.

Equal Opportunities

The Charity is an equal opportunities employer and is committed to promoting equal opportunity for all staff and job applicants.

Strategic Management of the Charity

Through extensive educational services to schools, colleges and universities, distribution of literature and presentations from its various publications and through numerous largely attended festivals, we offer a cultural resource for the re-spiritualisation of society. It seeks to live out the charity's objective, in particular how to alleviate the suffering of humanity and enact the teachings of the scriptures the charity subscribes to.

ISKCON BM's Strategy (in summary):
The key elements of our medium long term strategy are:

1. Education, training in religious practice: pastoral care

Regular classes, presentations and seminars are held for the benefit of members and the wider public, who are given insights into how to lead a more fulfilling life. This is in house training, school visits and we visit private homes and schools on invitation. In addition, events are held in universities. ISKCON BM also conducts residential courses for training both men and women in spiritual practice to enable them to learn the techniques of spiritual life as full-time residents or in their own homes.

2. Public festivals – promoting spiritual techniques

Festivals are an important part of our activities. They give opportunities for the public to be introduced to our spiritual teachings and allow existing members to become more involved and deepen their relationship with each other. Our festivals are cultural, entertaining, colourful and uplifting and are open to all. Our most major festival is Janmastami, the celebration of Lord Krishna's birth in this world thousands of years ago.

Large portions of the grounds are transformed with tents, exhibitions, dance and drama. Children also enjoy puppet shows, face painting, drama and yoga. For adults there are multimedia presentations, worship in the main shrine, interactions, Q&A and a huge variety of live entertainment.

3. Distribution of literature

Many of our members distribute spiritual books, covering beneficial topics, for example, physical, mental, emotional and spiritual, including information which emphasises services to humanity, tolerance and respect to encourage unity and harmony among people of all backgrounds.

4. Distribution of sanctified vegetarian food (Prasad)

The food we distribute is not only vegetarian but also spiritually sanctified food called prasad, this means that anyone who eats it is physically and spiritually benefitted. A non-violent and conscious lifestyle is advocated through the focus on a vegetarian, ahimsa lifestyle. Many of the charity's members pursue a vegan lifestyle or are ahimsa vegans- consuming dairy from farms that follow the highest ethical standards of dairy production.

5. Encouraging positive life principles and social engagement through volunteering

We are hugely dependent on our volunteers. Without their selfless dedication our society would not be able to perform the festivals and activities ISKCON BM is reputed for holding.

6. The overseeing of sangas (spiritual gatherings)

We oversee and encourage some 25 to 30 spiritual home programmes where individuals meet regularly for study and perform devotional activities, providing teaching and important association for its members.

7. Outreach, including youth outreach, to people of all ages and cultural backgrounds

Outreach is a very important part of our activities. We encourage members of the public to attend our Open Days, courses, classes and retreats that are organised.

8. Fundraising

We strive to raise funds in a variety of ways. We have a patronage system and one-off donations systems which help to keep up the day to day running. We rely on the generous donations of our Patrons, overseen by our Patron Council.

9. Kirtan (congregations and public chanting of the names of God)

Typically, a call and response style chant/song/hymn set to music ('Kirtan'). Kirtan can explore spiritual ideas and express love and devotion to God. Kirtan often involves dancing and we are probably still famous for our public kirtan in town and city centres. Such activities have their cultural roots in Hinduism. Kirtan brings people together in joyous song which extols love and devotion to God.

10. Promoting a more natural way of life through farming and horticulture

New Gokul, ISKCON BM's Dairy Farm and Visitor Centre reintroduces a radical approach to farming in the modern world. It is called a Goshala because it shelters cows ('go' is sanskrit for cow; and 'shala' - shelter). It also shelters oxen and one mature bull. The herd numbers around 60 animals- 13 are milk-giving cows; and 12 working oxen. The remainder are either calves or retired. Cows bear their first calf and start giving milk at 30 months; oxen start work at 24 months. In winter, when grass stops growing and fields become waterlogged, the herd shelters indoors, where they have plenty of space and access to the open air. In the summer they prefer to be outside day and night.

A unique feature of the farm is its growing reliance on ox power and hand milking. Milk produced on a sustainable and humane farm is better for people and better for the cows. New Gokul provides for the needs of the cows for their whole lives.

Risk management

The Charity's risk register is reviewed and discussed by the Trustees at every meeting of the Board of Trustees. Risk management is embedded at all levels, and the risks facing the organisation are identified and documented in the risk register. The Trustees ensure that for each risk:

- mitigation procedures are developed
- responsibilities for implementation and review are assigned
- the status is monitored on a regular and timely basis.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Achievements and Performance

Chair of Trustees Summary Report:
(by Mr Nitesh Gor)

2020 was full of challenges and opportunities. It was on March 10th 2020 that we lost our beloved leader and previous Temple President, His Grace Srutidharma Prabhu, after a two-year fight against brain cancer. Over his years staying in the temple ashrama and then as our spiritual leader, His Grace became synonymous with Bhaktivedanta Manor, the temple to which he dedicated his life. Our new Temple President took office at the beginning of 2020, not long before the full national lockdown. We were one of the first community organisations in the country to suffer multiple losses because of Covid-19. By the end of the first wave, we lost several leading members of our temple community. As with most organisations, much of our time in 2020 was spent on responding and adapting to the pandemic. We learnt and adapted quickly and were able to keep the temple open with exemplary levels of precaution and risk management.

The bulk of the Trustees' time was focussed on key areas of governance, including attention to our governance processes and systems, our governance structure and building trusting relationships. This included time spent on the mechanisms by which the Patrons Council and Temple Council are involved with trustee nominations and avoiding conflicts of interests. A new structure and membership for the finance committee was also established, which is now operating well to appropriately support and challenge the temple finance function.

Strategic planning was an important part of the 2020 agenda. This included establishing a process for year-on-year strategic planning and identifying and working on – through consultation with all the temple departments – two key priorities: School of Bhakti and New Gokula. This process was discussed and agreed with the Temple Council and Patrons Council.

2020 saw the Sri Krishna Haveli being used as an important facility to alleviate the unacceptably cramped conditions the community had become used to. The facility will no doubt go from strength to strength as it continues to facilitate the spiritual nurture of our community in different ways.

DEPARTMENTAL REPORTS

EDUCATION

School of Bhakti

Purpose
The School of Bhakti offers a range of educational, spiritual and practical courses and workshops based on the ancient Vedas.

Achieved:
Formally known as the College of Vedic Studies (CVS), the new title of School of Bhakti represented a huge boost for courses and classes organised by the devotees Bhaktivedanta Manor and its wider community, and received particular support from the Trustees.

A significant part of the School of Bhakti's success during a year hit by the pandemic was its ability to move online in the form of zoom, Youtube Live feeds, a huge presence on social media, publications etc. It has been administered by a core group of young ashram members, and with substantial help from skilled volunteers from the congregation, its online presence has been high quality and, quite naturally, available globally to reach out to thousands arguably in greater need of spiritual knowledge and association than ever before.

Skills required to run the School of Bhakti include content writers, event planners, IT, graphics and video, promotions and PR, social media experts, teachers, researchers, student care and transcribers.

Part of the School of Bhakti's methodology is to be focused on developing courses aimed for students and different levels and link them so they can gradually progress:
Level 1 courses are for newcomers, focusing on sharing empowering wisdom and impactful spiritual techniques
Level 2s are for those more familiar with bhakti-yoga who seek a more comprehensive understanding
Level 3s are for dedicated practitioners who would like to deepen their knowledge and practice.

Achievements:
They have a new School of Bhakti Head. He is a qualified teacher (PGCE) and has ten years of monastic experience. There is also a new Course and Cultivations Director.

The 'Teachers and Facilitators Hub' has been launched. This is a six-month programme where participants commit to weekly training sessions to learn public speaking skills, teaching methods, facilitation, mentoring and community building. They have a committed group of 25 participants.

There are 10 ready-made courses with power-points, lesson plans and recordings.

Course materials are currently being translated into French, Spanish, Hindi, Gujarati and Bengali by specialist devotees.

The School of Bhakti has also made a number of hard-copy publications.

Details can be found on their website and social media outlets:
https://schoolofbhakti.com/
Facebook: School of Bhakti
Instagram: schoolofbhakti

New classrooms:
The new Shri Krishna Haveli on the site of Bhaktivedanta Manor will feature two new classrooms with the latest technology. The multipurpose halls will also facilitate major events and popular courses.

Inside the original Manor house rooms have been dedicated to the School and will be used as a reception and multi-purpose function hall for events and student gatherings. The present classrooms in the farm area are currently being renovated and refitted.

Krishna Club

Purpose
To provide a balanced system of Krishna Conscious education for 6-15 year olds in a fun and informative way. Also to learn about Srila Prabhupada's (the founder's) teachings and Vedic culture in a nurturing and spiritual environment.

Achieved:
Traditionally Krishna Club children gather at Bhaktivedanta on Sundays, at its maximum capacity of 110 members.

Since the pandemic lockdown began March 2020, the Krishna Club operated completely online, in mainly different zoom meetings according to age.

Pre-School

Purpose
To educate and encourage children aged 3-5 years old in their Krishna consciousness, and The Early Years Foundation standards for Learning and Development.

Achieved:
There were no OFSTED inspections in 2020 because of the pandemic. However, the staff felt that all standards were maintained from the previous year, when it was designated 'Outstanding'.

Except for the first three weeks at the beginning of the original government lockdown in March 2020, the Pre-school remained open on a full-time basis throughout. This was achieved with well-planned management within all ongoing government rules on social-distancing, and the ability to adapt as time went along.

Nursery children and the community parents effectively were in their own bubble and pick-up drop-off systems were stringent. The extended sheltered outside area accessible to the Pre-school, social-distancing was made much easier.

The Pre-School staff have been pleased to announce that no family member or child has caught COVID-19.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Ashram Residents

Purpose/ About
Ashram (monastic) life onsite offers a spiritual foundation in the form of a Krishna conscious residential lifestyle, providing education, an atmosphere conducive to spiritual practice, preaching/ sharing relationships and opportunities to serve. Bhaktivedanta Manor has onsite facilities for both male and female ashrams, accommodation naturally in different buildings. There is an average of about 50 residents on site, although it varies.

Achieved:
From the very beginning stages of the pandemic the management made the decision to strictly keep ashram residents in their own separate 'bubble' away from the general public, congregation and staff. Due to the communal nature of their living, circumstances would have been extremely difficult in the case of an outbreak within the full-time residents, especially for the senior members.

- In house services performed throughout the pandemic, around the clock. In the absence of volunteers and staff serving within the main Manor buildings nearly all deity worship, deity cooking, cleaning, organising online class schedules etc were performed by residents.
- The increased opportunity for cooking specially applied to festival days.
- Book distribution via phone calls greatly appreciated and partaken
- A team from the ashram (both men and women) took over the temple's horticultural department for a season, planting vegetables that were used for meals for the ashram members themselves, as well as for cooking for the deities in the deity kitchen
- First and second initiations

Residential Courses:

Be A Monk
A 7 day residential course, designed to give a taster in Krishna consciousness.

Veda Course
A three month experience, where participants have a comprehensive experience of living like monks.

The Sabbatical (men only)
Runs for eight months a year, designed to give a very comprehensive understanding of the Krishna conscious culture, heritage and scriptures. Candidates spend just over a couple of months in India. In the UK, they undertake the Bhakti Shastri course, an in depth study of principle scriptures. 8 students began in January 2020 and another 10 at the beginning of December 2020.

CONGREGATIONAL DEVELOPMENT

Mentorship, Initiations and groups

Purpose
Helping community and congregation members form groups of friends, facilitating spiritual guidance offered by experienced practitioners of Krishna consciousness.

Achieved:

Initiation Committee:
1. Since March 2020 the committee meetings have been conducted on Zoom
2. The paper forms have been replaced with digital forms
3. Interviews have been conducted on Zoom.
4. Around 80 applications for initiation were processed during 2020.
5. Some candidates have received Initiation over Zoom.

Mentorship:
There are now 37 mentors and 20 groups holding fortnightly mentee meetings

They were meeting regularly every alternate week over zoom for 2 hours, as well as individually mentors were keeping in touch.

Mentees really appreciated this as it met their individual emotional needs as well as spiritual look out, during the last difficult year. Mentors were also helping mentees to get connected with the Volunteers Care Council (VCC) department which was helping to arrange for medicine pick up or prasadam dropping or it was a memorial service for their loved ones.

ISKCON Bhaktivedanta Manor Foundation (BMF)

Purpose
The ISKCON BM Foundation (BMF) is the main fundraising and congregational care department of ISKCON BM. It was established in 1988 with the aim of providing a sound financial base for ISKCON BM's projects and activities.

Focus of BMF in 2020:
Haveli fund-raising/ collection
Main Festivals
Pastoral care
Memorials
Keeping in touch with the Temple's financial supporters

Achieved:
There continues to be over 365 patrons, including 'Maha (larger) Patrons', 'New Gokul Patrons' and 'Krishna-Avanti Patrons'.

BMF members successfully created and distributed 600 beautiful hampers to Patron members. The recipients were very happy with the contents of the hamper, writing and calling devotees to tell them how pleased they were. It was a successful initiative from every point of view.

At the Haveli on December 25th 2020, the BMF celebrated an online recitation and discussion of the Bhagavad-gita. This Gita Jayanti festival turned out to be one of Bhaktivedanta Manor's most successful online events.

Bhaktivedanta Manor's social media outlets include:

Facebook:	https://www.facebook.com/bhaktivedantamanor
Youtube:	https://www.youtube.com/user/BhaktivedantaManor
Instagram:	https://www.instagram.com/bhaktivedanta_manor/
Youtube LiveStream:	https://www.youtube.com/user/ManorRecordings

Every fortnight there was a very well presented online program called Bhakti Janani, held on special ekadasi fasting days. The event includes classes about ekadasis, remembering the departed, devotional music and a fire ceremony.

Funerals and Memorials:
One particular devotee works as a Funeral Director on a national level, not only for those who affiliate themselves with ISKCON but the wider Hindu community - - given that funeral rites and rituals are culturally universal within that community.

Unfortunately, yet unsurprisingly, this year saw a huge increase in funerals and related memorials. This area of community service not only includes prayers and traditional rituals, but pastoral and spiritual care of affected families.

TEMPLE AND VISITORS

Festivals and the Festival Committee (F.C)

Purpose
The Festival Committee has the challenging task of creating wonderful experiences for tens of thousands of pilgrims every year - who come from far and wide to see the Lordships Sri Sri Radha Gokulananda. The team plans, manages and delivers five main festivals each year (Gaura Purnima/Holi, Ramanavami, Janmashtami, Dusshera, Diwali) plus it plays an important role in a number of smaller celebrations onsite.

Achieved:
Although Gaura Purnima and Ramanavami of 2020 were cancelled due to falling early within the first government lockdown (March-April), the Festival Team were creative and above all highly conscious and respectful of all safety rules set by local Health Authorities.

Indeed, the Festival Committee not only satisfied Health and Safety Inspectors, but impressed them. It was commented that the organisation of the queuing system of such large festivals such as Janmashtami and Diwali were exemplary.

The Festival Committee were pleased to report that almost 12,500 guests came to Bhaktivedanta Manor over our five-day Janmashtami celebration in 2020. That was substantially less than previous years, but this was working under a mandatory online-booking entry system which enabled social distancing on site. For online ticket booking, the temple uses Eventbrite.co.uk

The guests were pleased that traffic was less than usual, that parking was convenient, that they felt safe while at the Manor, and that they had a well-planned and physically distanced darshan of the gorgeous deities in the Temple room.

Food Distribution (prasadam)

Purpose
The Kitchen provides healthy and wholesome prasadam (sanctified food) to residential devotees and the wider community alike. They contribute to Srila Prabhupada's mission by actively distributing as much prasadam as possible.

Achieved:
There is now a much greater awareness of growing contemporary issues such as food allergies. All ingredients of all Prasad served at ISKCON BM are now on display at all serving points. The team met all the needs of festival and catering as well as regular meals for devotees.

From March 2020 onwards, the kitchens were cooking mainly only for temple residents and packages for Sunday guests to take home.

Performances - Bhaktivedanta Players drama group

Purpose
Bhaktivedanta Manor's main drama troupe aims to entertain, educate and inspire its audience. It brings scriptures to life and provides a unique service to the community and general public. Plays are performed at all the public festivals, as well as a number of special days in the tradition, and other events.

Achieved:
Just like all drama groups, both professional and amateur, the time of the pandemic has been particularly challenging because theatre requires a large live audience in close proximity (as well as the actors themselves).

Yet by August 2020 a solution had emerged. With help from volunteer camera, sound and tech crew, the solution was to perform live online on Bhaktivedanta Manor's media stream, especially its Youtube Live channel.

The first performance during the pandemic period was on Janmashtami 2020. Earlier the theatre director had moved into the Temple ashram community and became part of their 'bubble'. So working only with ashram residents as cast, a live show was performed in the original main building. The Manor's Janmashtami festival as a whole did not include any live public performances, so it was ground-breaking and much-appreciated.

By Diwali, a full tech crew and COVID –testing was in operation and, as well as other presentations, dramas moved into the main hall of the new Shri Krishna Haveli.

Performances later moved to the new Shri Krishna Haveli's hall, where the Bhaktivedanta Players did online performances with a small cast, Covid-tested. Plays included the Birth of Lord Caitanya, Lord Nityananda and Rama lila. There was even a special performance about Srila Prabhupada and his disciples in Mumbai, as part of a global online weekend event.

Worship

Purpose
Centred around the beautiful Deities the daily worship programme attracts thousands every week. It is led by resident monks and senior congregation members The Deities are the heart of the temple. ISKCON BM maintains a very high standard of Deity worship which continually attracts many visitors.

Achieved:
From the beginning of the lockdown, all government precautionary guidelines against Covid-19 were very strictly followed, and have won the praise of local and national Health Authorities. As a result, the Temple has been able to remain open daily for private worship throughout the lockdown period from June 2020 onwards.

As the Temple residents were in a separate bubble from the wider community and congregation, much more responsibility for looking after the deities was awarded to them. That included all related onsite services, including the performance of arati ceremonies, dressing and bathing the deities, and cooking.

By June 2020, working closely with the Information Technology (IT) department, a free online ticket entry system was established and set up on the Temple's website.

With all social distancing measures in place, with COVID tested volunteers, together with the use of a heat sensor, the flow of pilgrims receiving private darshan was hailed as a resounding success.

Meanwhile, members of the congregation were trained and encouraged to develop worship at home.

Volunteers

Purpose
The Volunteer Care Council (VCC) was established as a vital part of ISKCON BM's program to help look after and oversee the hugely growing numbers of volunteers. This lays the foundation for a Temple that in return, gives the best spiritual support to all who come through their doors. Volunteers are engaged according to a non-binding volunteer's agreement and covered under the charity' insurance and have to abide by the charity's policies and procedures.

According to the leaders of the VCC, the following was achieved:
- April/ May 2020- During full lockdown, they made phone calls to volunteers enquiring about their well-being and offered physical support (drop cooked food, do shopping etc) and spiritual support (encouraging them to chant, hear and keep them notified of online sessions).
-Played a key role in the Krishna's Helpers team.
- Planned and put into place adequate safety measures for volunteers to serve and carried out risk assessment of those who were categorised as high risk.
- Induction for new volunteers was carried out on line.
- In Dec 2020, volunteers gave out tokens of appreciation (prasadam bags and School of Bhakti vouchers) to volunteers for their tireless and regular services.
- Dedicated volunteers showed courage even at the peak of the epidemic and still continue to serve. They felt safe with the precautionary measures in place at the temple.
- A pool of enthusiastic and dedicated volunteers still continue to serve between 1-4 days a week
- Volunteers got the opportunity to try different services which they would not have had before.

Challenges:
Those shielding and those on medication couldn't serve or could only serve in restricted areas due to safety measures. Comparatively less involvement of the long standing congregation in regular services at the temple.

OUTREACH

Friends: Krishna Wisdom

Purpose
Krishna Wisdom helps make Krishna consciousness more accessible to newcomers to the movement and the culture in a fun and innovative way.

Achieved:
- Everyday during the month of Kartik they organised a "Bhagavad-Gita explained" session. This was held online and the number of people attending would vary. Members kept in touch with the people who attended regularly and channelled them into other forms of cultivation where appropriate.

- Held a weekly online show known as "Inward observer" this ran for about three months, discussing relevant topics/questions.

- Currently running our online "Mind, Body Soul" sessions this is for people who would like to dive deeper into Krishna Consciousness, with new people participating who are new to Hindu culture.

One of the challenges faced with the online presentations was that personal contact is of paramount importance to 'newcomers.' But the team strives to regularly and personally stay in touch with all the people they are cultivating.

Book Distribution

Purpose
To distribute Srila Prabhupada's books all over the UK in a variety of dynamic and effective ways, inspiring people to share Krishna Consciousness and help people who received the books to take their next steps in spiritual life.

Achieved:
Meditation Care Packages: In conjunction with the VCC, team members distributed packages in hospitals and care homes. These included meditation kits with beads, Chant and be Happy & the In Essence Book. (April-May 2020)

Live to Give Campaign (Oct-Dec 2020) - Special Global Campaign focused on distributing Bhavavad-gitas all over the world. Bhaktivedanta Manor distributed 27,150 copies.

Bhadra Campaign: The community of Bhaktivedanta Manor distributed 333 sets of Srimad Bhagavatam, a record for the Temple.

Youth
Krishna Consciousness University Societies and ISKCON Pandava Sena

Purpose
ISKCON Pandava Sena, established in 1994 at Bhaktivedanta Manor, hosts university programmes, international retreats, socials, kirtans and much more aimed at interested people aged 15 – 30. For older members attending university, there is a natural working relationship with the Krishna Consciousness University Societies (KC Socs).

KC Socs are student-run societies providing a forum to share Krishna Consciousness. Through discussions, mantra-meditation sessions, and delicious free food, KC Soc has been credited as one of the best university societies nationwide.

Their website is: https://kcsoc.com/

According to those members who oversee KCSocs:

- There were many Krishna Consciousness Societies (KCSocs) running up and down at universities across the UK in 2020, plus there are now 2 in Europe.
- Before the lockdown in March 2020, they organized a retreat in the new Haveli for the first time ever, where students engaged in kirtan, talks and other activities.
- They had planned a weekend retreat away, but it got cancelled.
- When the pandemic arrived members quickly pivoted to online events; they had weekly events with special guest speakers, with many students each time attending.
- They noticed the great need to enthuse students during the lockdown periods.
- They have an effective management structure which was a great help.

Public Kirtans

Purpose
Public kirtan events allow everyone to experience the pleasure of chanting Krishna's names. Processions outside of the temple create awareness of Hare Krishna devotees and encourage members of the public to spiritually benefit, learn more and visit local temples. During and as part of such processions, often books and leaflets etc are distributed.

Achieved:
At the end of the first lockdown the team began performing 'sit-down' kirtans in Hampstead Park, which became a regular activity over that summer. It attracted devotees both from the community of Bhaktivedanta Manor and ISKCON-London, and due to the location all social distancing rules were followed.

The same team avoided performing in town centres such as Watford and Hemel Hempstead as the pandemic figures were increasing and government restrictions came into place. Whenever the lockdown was eased, however, small groups did go out but once again with social distancing practiced.

Communications/ Publications
Purpose
This department works to create and sustain favourable and honest relations and environments so that ISKCON as a whole may better understand and be understood by all parts of society as a growing and diverse religious community.

Every year they attend a wide variety of local and national events, representing the society. This includes working with the wider Hindu community, academics, the media, interfaith events and local functions.

The team often hosts many VIPs and other special guests at Bhaktivedanta Manor.

The team produces on-going publications such as community newsletters, annual magazines and oversees ISKCON's presence on social media.

Achieved:
- Before the first lockdown, ashram members appeared in a BBC Sunday Morning feature about women playing increasing roles in religious communities.
- Ongoing admin that falls in the department of Communications continued to increase in the form of emails and phone-calls to the temple of all kinds. That included the importance of more regular and clearer updates on the Temple website about visiting the Temple.
- Meanwhile, the Temple's Social Media team has been more active than usual due to the increase of traffic and the need to communicate online events, classes, courses, festivals etc.
- Making videos about social distancing during Diwali and Christmas for Hertfordshire County Council. Since then, Communications has been making weekly devotional videos to inspire and encourage its members.
- Weekly zoom meetings with VIPs and other people of influence.
- Correspondence with university lecturers
- Attended smaller scale and socially-distanced external events/ gatherings, memorials etc
- Sent Press Releases about community fund-raising for areas in India more affected by COVID.
- Keeping in touch with locals about the Temple's festival plans
- Keeping in touch with and inviting its own senior members about the Temple's events and activities
- Corresponding with the Hindu Forum of Britain
- Helped establish an 'ISKCON Environmental Committee', the members of which are due to attend the 26th United Nations Climate Change conference in November 2021.

COWS, FARMING AND THE LAND

New Gokul dairy farm

Purpose
New Gokul is ISKCON BM's dairy farm and visitor centre. They have a mixed herd of 60 animals, some of whom give milk, some who are working oxen, and some who are retired or in their childhood. It is Britain's foremost centre of cow protection and working oxen. Fifty-three acres of land belonging to Bhaktivedanta Manor is designated for cow, oxen and bull grazing.

Achieved:
- Open to guests who had booked tickets during Temple opening hours
- They introduced a training schedule ensuring that all oxen are trained from 6 months onwards
- A new feeding program for milking cows that has seen milk yields kept consistent through the summer and the winter.
- Began rebuilding of grain / storage barn.
- Talks began about further development of the farm as visits and an education centre (a project for next year).

Horticulture

Purpose
The horticultural side of Bhaktivedanta Manor grows vegetables, herbs and fruits to promote a healthy, eco-friendly diet. It is based at 'Holland Farm', which is placed at the opposite side of the Manor's 78-acre estate. About 8 of those acres are dedicated to horticulture.
Also on site, near to the Shri Krishna Haveli's entrance, are greenhouses of the sacred Tulasi plant. Their leaves are used in food offerings to the Temple deities.

Achieved:
The horticultural department was badly hit by the pandemic not least because nearly all of its working members are non-permanent volunteers, especially those part of the Worldwide Opportunities on Organic Farms (WWOOFer) initiative.

As a result, during full-lockdown periods Bhaktivedanta Manor's ashram members went to Holland Farm to grow crops for deity kitchen and food cooked onsite for the residents themselves.

They grew:
Beetroot, spinach, carrots, lettuce, tomatoes, peppers, aubergines, beans, asparagus, strawberries and cauliflower.

Trustees' Report

Financial review:
The charity recorded net income of £805,726 for the year ended 31 December 2020, of which £555,597 was restricted for specific purposes (2019: net expenditure of £1,453,923). The main driver behind the increase in net income was as a result of our generous donors and the charity being unable to carry out certain expenditure as planned due to the pandemic.

The net assets increased to £9,247,930 from £8,442,203.

Reserves
The trustees aim to establish a level of unrestricted funds, in real terms that ensures they can meet the future funding requirements of the charity's ongoing activities. Unrestricted reserves are recorded at £8,202,423 (2019: £7,952,294) and restricted reserves at £1,045,507 (2019: £489,909). The trustees consider this sum to be adequate for their ongoing needs.

Reference and Administrative Details

Trustees

Mr N B Gor

Mrs P Naysmith

Mr K C Patel

Mr S Tanna
Mr S K Agarwal (resigned 1 February 2021)

Ms M D Kilmurry (resigned 1 February 2021)

Ms Y S D Rana (resigned 1 February 2021)

Mr W J M Fleming (appointed 12 February 2021)

Mrs J Griesser (appointed 5 February 2020)

Dr C Kang (appointed 12 February 2021)

Mr D K Patel (appointed 12 February 2021)

Secretary

Mr U Kalan

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Principal and registered office

Dharam Marg Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

Company Registration Number

08300433

Charity Registration Number

1157877

Auditor

KNAV
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

The auditors KNAV are deemed to be reappointed under section 487(2) of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 December 2021 and signed on its behalf by:

.....

Mr D K Patel

Trustee

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Trustees' Responsibilities

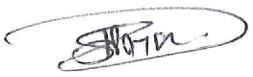
The trustees (who are also the directors of International Society For Krishna Consciousness Bhaktivedanta Manor Limited for the purposes of company law) are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the trustees of the charity on 20 December 2021 and signed on its behalf by:



.....

Mr D K Patel

Trustee

Company registration number: 08300433

Charity registration number: 1157877

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

KNAV
Statutory Auditors
Hygeia Building
Ground Floor
66-68 College Road
Harrow
Middlesex
HA1 1BE

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

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International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	2,426,008	549,067	2,975,075
Charitable activities	4	286,464	1,359	287,823
Other trading activities	5	166,540	71,971	238,511
Other income	6	315,127	38,757	353,884
Total income		3,194,139	661,154	3,855,293
Expenditure on:				
Raising funds	7	(2,705,402)	(105,557)	(2,810,959)
Charitable activities	7	(236,678)	-	(236,678)
Other trading activities	7	(1,930)	-	(1,930)
Total expenditure		(2,944,010)	(105,557)	(3,049,567)
Net income/(expenditure)		250,129	555,597	805,726
Reconciliation of funds				
Total funds brought forward		7,952,294	489,910	8,442,204
Total funds carried forward	19	8,202,423	1,045,507	9,247,930

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account)

	Note	(As restated) Unrestricted funds £	Restricted funds £	(As restated) Total 2019 £
Income and Endowments from:				
Donations and legacies	3	3,245,125	135,773	3,380,898
Charitable activities	4	398,091		398,091
Other trading activities	5	231,969		231,969
Other income	6	54,079	-	54,079
Total income		3,929,264	135,773	4,065,037
Expenditure on:				
Raising funds	7	(2,121,739)	(2,987,788)	(5,109,527)
Charitable activities	7	(400,082)	-	(400,082)
Other trading activities	7	(9,351)	-	(9,351)
Total expenditure		(2,531,172)	(2,987,788)	(5,518,960)
Net income/(expenditure)		1,398,092	(2,852,015)	(1,453,923)
Net movement in funds		1,398,092	(2,852,015)	(1,453,923)
Reconciliation of funds				
Total funds brought forward		6,554,202	3,341,924	9,896,126
Total funds carried forward	19	7,952,294	489,909	8,442,203

All of the charity's activities derive from continuing operations during the above two periods.

International Society For Krishna Consciousness Bhaktivedanta Manor Limited

(Registration number: 08300433)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	41,172	58,003
Investments	13	100	100
		41,272	58,103
Current assets			
Stocks	14	12,361	29,328
Debtors	15	7,331,581	7,859,215
Cash at bank and in hand	16	2,018,678	724,793
		9,362,620	8,613,336
Creditors: Amounts falling due within one year	17	(155,962)	(229,236)
Net current assets		9,206,658	8,384,100
Net assets		9,247,930	8,442,203
Funds of the charity:			
Restricted income funds			
Restricted funds		1,045,507	489,909
Unrestricted income funds			
Unrestricted funds		8,202,423	7,952,294
Total funds	19	9,247,930	8,442,203

The financial statements on pages 29 to 46 were approved by the trustees, and authorised for issue on 20 December 2021 and signed on their behalf by:

.....
Mr D K Patel
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Dharam Marg Hilfield Lane
Aldenham
Watford
Hertfordshire
WD25 8EZ

20 December 2021

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Society For Krishna Consciousness Bhaktivedanta Manor Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is GBP Sterling (£), being the currency of the primary economic environment in which the charity operates in. The amounts are presented rounded to the nearest pound.

Summary of disclosure exemptions

In preparing these financial statements, the charity has taken advantage of the exemption from disclosing certain financial instrument disclosures and the preparation of the cash flow statement as this information is included within the consolidated financial statements of the parent charity, International Society for Krishna Consciousness Limited.

Exemption from preparing consolidated accounts

The charity has elected not to prepare consolidated financial statements as the results of its subsidiary are consolidated into the financial statements of the parent charity, International Society for Krishna Consciousness Limited. These financial statement therefore contain information about International Society For Krishna Consciousness Bhaktivedanta Manor Limited as an individual charity and not about its group.

Name of parent of group

These financial statements are consolidated in the financial statements of International Society for Krishna Consciousness Limited. The financial statements of International Society for Krishna Consciousness Limited may be obtained from Oak House, 1 Watford Road, Radlett, Hertfordshire, WD7 8LA.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Though the charity's activities and fund raising capabilities have reduced as a result of Covid-19, the charity was still able to raise sufficient funds to meet its expenditure needs. The trustees also do not believe the pandemic will have a long term impact on the charity. As such, these financial statements have been prepared on a going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

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. All expenditure is accounted for on an accruals basis under the following headings.

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies and costs of fundraising activities.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support in furthering the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

These costs have been allocated between cost of raising funds and expenditure on charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, and subsequently held at historic cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	20% on cost; charged full in year acquired
Motor vehicles	25% reducing balance basis; charged full in year acquired

Fixed asset investments

Investment in equity shares in subsidiary undetakings, which are not publically traded and where fair value cannot be measured reliably, are measured at cost less accumulated impairment.

Stock
Stock is included at the lower of cost or net realisable value. The charity deems net realisable value to be the average donation expected to be received when distributing the books to the public.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the charity restricted for specific purposes being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2020	(As restated) Total 2019
	£	£	£	£
Donations	2,426,008	549,067	2,975,075	3,380,898
	2,426,008	549,067	2,975,075	3,380,898

The comparative information for 2019 has been restated to better reflect the nature of the funds received. The 2019 grant income (£54,079), previously disclosed as donations, has been reclassified to other income (refer to note 6).

4 Income from Charitable activities

	Unrestricted funds			
	General	Restricted funds	Total 2020	(As restated) Total 2019
	£	£	£	£
Festivals	44,007	-	44,007	73,739
Books	197,138	-	197,138	240,425
Education and training	45,319	1,359	46,678	83,927
	286,464	1,359	287,823	398,091

The comparative information for 2019 has been restated to better reflect the nature of the funds received. The 2019 figures included above were previously disclosed income from other trading activity (refer to note 5).

5 Income from other trading activities

	Unrestricted funds			
	General	Restricted funds	Total 2020	(As restated) Total 2019
	£	£	£	£
Trading activities	166,540	71,971	238,511	231,969
	166,540	71,971	238,511	231,969

The comparative information for 2019 has been restated from £630,060 to £231,969 to better reflect the nature of the funds received. The change of £398,091 has been reclassified to Income from Charitable activities (refer to note 4).

6 Other income

	Unrestricted funds			
	General	Restricted funds	Total 2020	(As restated) Total 2019
	£	£	£	£
Grant income	315,127	38,757	353,884	54,079
	315,127	38,757	353,884	54,079

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds			
		General	Restricted funds	Total 2020	Total 2019
		£	£	£	£
Staff costs		1,113,965	27,280	1,141,245	966,897
Premises insurance		38,880		38,880	27,381
Telephone		9,856		9,856	11,872
Postage and stationery		70,611	92	70,703	110,595
Sundries		933		933	2,999
Purchase		232,449		232,449	184,026
Disposables		17,032		17,032	34,157
Gifts & samples		55		55	430
Literature & brochures		11,498		11,498	9,169
Devotee maintenance		20,733		20,733	45,938
Computer costs		7,539		7,539	21,718
Repairs & maintenance		40,476	2,772	43,248	107,784
Travelling		19,783	51	19,834	61,188
Motor expenses		15,058		15,058	22,949
Professional fees		56,973	26	56,999	138,670
Hire of equipment		87,910		87,910	159,057
Bhoga consumptions		52,698	24	52,722	132,685
Training		3,925	600	4,525	32,982
Flowers and decorations		21,813		21,813	29,989
Cleaning and disposables		40,494		40,494	47,806
Donations		164,409	74,712	239,121	2,551,129
Health & Safety compliance		14,988		14,988	5,085
Rates and water		35,458		35,458	57,559
Carried forward		2,077,536	105,557	325,125	4,762,065

a) Costs of generating donations and legacies (continued)

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Brought forward		2,077,536	105,557	325,125	4,762,065
Repairs and renewals		6,237		6,237	11,292
(Profit) or loss on disposal		(999)		(999)	(352)
Adjustment to Debtors	21	582,648		582,648	286,399
Depreciation - owned assets		16,366		16,366	22,636
Support fees		23,613		23,613	27,487
		2,705,402	105,557	2,810,959	5,109,527

b) Costs of charitable activities

	Note	Unrestricted funds General £	Total 2020 £	(As restated) Total 2019 £
Festivals		10,424	10,424	135,747
Education & training		52,538	52,538	101,182
Books		173,715	173,715	163,153
		236,678	236,678	400,082

The comparative information for 2019 has been restated from £Nil to £400,082 to better reflect the nature of the expenses (refer to note 7c).

c) Costs of other trading activities

	Note	Unrestricted funds General £	Total 2020 £	(As restated) Total 2019 £
Other activities		1,930	1,930	9,351
		1,930	1,930	9,351

The comparative information for 2019 has been restated from £409,433 to £9,351 to better reflect the nature of the expenses (refer to note 7c). £400,082 has been reclassified to Costs of charitable activities (refer to note 7b).

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Audit fees	10,800	16,391
Loss on disposal of fixed assets held for the charity's own use	(999)	(352)
Depreciation of fixed assets	16,366	22,636
Balances owed from related parties, written off during the year (refer to note 21)	582,648	-

9 Trustees remuneration and expenses

During the year, a trustee (Ms J Griesser) received a salary from the charity which amounted to £12,957 (2019: £Nil, as she was not employeed in the previous period). Other than this, no other trustee, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	1,056,906	899,608
Social security costs	68,243	54,218
Pension costs	16,096	13,071
	1,141,245	966,897

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
All employees	71	72

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The company is limited by guarantee and a registered charity. The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2020	55,178	64,510	119,688
Additions	1,781	-	1,781
Disposals	(20,312)	(7,100)	(27,412)
At 31 December 2020	36,647	57,410	94,057
Depreciation			
At 1 January 2020	26,193	35,492	61,685
Charge for the year	9,673	6,693	16,366
Eliminated on disposals	(20,312)	(4,854)	(25,166)
At 31 December 2020	15,554	37,331	52,885
Net book value			
At 31 December 2020	21,093	20,079	41,172
At 31 December 2019	28,985	29,018	58,003

13 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £
Cost	
At 1 January 2020	100
At 31 December 2020	100
Net book value	
At 31 December 2020	100
At 31 December 2019	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2020	2019	
Subsidiary undertakings					
Bhaktivedanta Manor Limited Dharam Marg, Hilfield Land, Aldenham, Hertfordshire	England and Wales	Ordinary shares	100%	100%	Production and sale of dairy products and the hosting of wedding events

There were no profits remitted from the subsidiary to the charity during the year (2019: £Nil).

14 Stock

	2020 £	2019 £
Stocks	12,361	29,328

15 Debtors

	2020 £	2019 £
Trade debtors	-	21,173
Due from group undertakings	7,109,104	7,009,227
Prepayments	15,785	51,126
Other debtors	206,692	777,689
	7,331,581	7,859,215

Included within amounts due from fellow group undertakings is a loan of £2,664,807 (2019: £2,664,807), which are receivable after more than one year.

The entire other debtors balance is recoverable within one year (2019: £622,648 was recoverable after one year). During the year, the trustees agreed to write off a majority of the brought forward other debtors balance; refer to note 21 for further details.

The amounts due from fellow group undertakings are interest free, unsecured and aside from the amounts mentioned above, repayable on demand.

16 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	455	576
Cash at bank	2,018,223	724,217
	2,018,678	724,793

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	48,602	72,355
Due to group undertakings	57,750	-
Other taxation and social security	-	18,981
Other creditors	8,015	122,860
Accruals	41,595	15,040
	155,962	229,236

Amount due to fellow group undertakings are interest free, unsecured and repayable on demand.

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £16,096 (2019 - £13,071). Contributions totalling £Nil (2019: £Nil) were payable to the scheme at the end of the year.

19 Funds

Current year

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	7,952,294	3,194,139	(2,944,010)	8,202,423
Restricted funds				
Goshala	427,174	306,230	-	733,404
Nursery	62,736	112,087	(30,845)	143,978
ISKCON Mayapur	-	169,304	(74,712)	94,592
H.H. Bhakti Charu Maharaja Samadhi Construction funds	-	73,533	-	73,533
Total funds	8,442,204	3,855,293	(3,049,567)	9,247,930

Prior year

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	6,554,202	3,929,264	(2,531,172)	7,952,294
Restricted funds	3,341,924	135,773	(2,987,788)	489,909
Total funds	9,896,126	4,065,037	(5,518,960)	8,442,203

The specific purposes for which the funds are to be applied are as follows:

General funds represent 'free reserves'

The restricted Nursery funds and expenditure is towards the fees, Early year's funding grants and teaching expenses incurred, for the young children who attend the charity's nursery.

The restricted Goshala funds represent donations collected towards the welfare of the cows, located on the same grounds as the charity.

The restricted ISKCON Mayapur funds are for a specific project in ISKCON Mayapur, where a new centre is being built.

The restricted H.H. Bhakti Charu Maharaja Samadhi Construction funds are for a memorial being built in Mayapur.

20 Analysis of net assets between funds

Current year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	41,172	-	41,172
Fixed asset investments	100	-	100
Current assets	8,336,956	1,025,664	9,362,620
Current liabilities	(155,962)	-	(155,962)
Total net assets	8,222,266	1,025,664	9,247,930

Prior year

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	58,003	-	58,003
Fixed asset investments	100	-	100
Current assets	8,123,426	489,910	8,613,336
Current liabilities	(229,236)	-	(229,236)
Total net assets	7,952,293	489,910	8,442,203

21 Related party transactions

The charity has taken advantage of the exemptions available in FRS 102 from disclosing related party transactions with other charities and companies that are wholly owned within the group.

Hindu Education Authority Limited

As at 31 December 2019 Hindu Education Authority Limited, a company and a charity working within the education sector owed £582,648 to ISKCON Bhaktivedanta Manor Limited. During the year, the trustees have agreed to write this balance off, as they deem it not to be recoverable. Hindu Education Authority Limited is related by virtue of having common directors/trustees.

Ask Outlets Limited

During the year the charity received donations amounting to £6,000 (2019: £Nil) from Ask Outlets Limited, a company which has common directors/trustees with the charity. There were no balances due to or from the charity at the year end.

22 Parent and ultimate parent undertaking

The trustees consider the International Society for Krishna Consciousness Limited (registered company number 00962009), a charity incorporated within the United Kingdom as the Ultimate controlling party.

Copies of the consolidated financial statements of International Society for Krishna Consciousness Limited are available upon request from:

Oak House
1 Watford Road
Radlett
Hertfordshire
WD7 8LA