

BK/SAM/N02363/480542

30 January 2024

Private and Confidential

M J C Lubelski
Bridging Spiritual Cultures
55 Hivings Hill
Chesham
HP5 2PG

UHY Hacker Young

Bradbury House
Mission Court
Newport
NP20 2DW

Phone +44 1633 213318
Email newport@uhy-uk.com
Web www.uhy-uk.com/newport

Dear Marek

Bridging Spiritual Cultures

I have pleasure in attaching the following documents for your attention for the year ended 30 March 2023 and would be grateful if you would please arrange for them to be signed electronically as follows:

ACCOUNTS

1. Full financial statements on the Directors Report and the Balance Sheet
2. Letter of Representation

H M Revenue & Customs requires that all accounts submitted to it, either directly or in the form of the summary on the tax return, should show a true and fair view of the business profit or loss and state of affairs at the accounting date. We have prepared these accounts to show such a view based on the information supplied to us by you, but we have not carried out an audit to confirm the position.

We would be grateful if you would carefully examine the accounts and computations and ensure that you are satisfied that the accounts properly reflect the businesses results and, in particular, that all business income has been properly included and that all expenses were properly incurred for the purposes of the business. If any part requires further clarification, please contact me.

Please note that the accounts are due for filing at Companies House by 31 January 2024.

Please note, that we are unable to proceed with filing the accounts with the relevant authorities until all enclosed documents have been returned signed.

Yours sincerely

A handwritten signature in black ink that reads 'B Kenyon'.

BARRIE KENYON
ASSOCIATE DIRECTOR
b.kenyon@uhy-uk.com

BRIDGING SPIRITUAL CULTURES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2023

BRIDGING SPIRITUAL CULTURES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M J C Lubelski
	S Bygate
	A A S Medina
	X Fiquemo
	M S B Lubelska
	M E Boutchich
	R S McCulloch
	F M'Madi
	A R Eatwell
Charity number	1170420
Independent examiner	UHY Hacker Young
	Bradbury House
	Mission Court
	Newport
	NP20 2DW

BRIDGING SPIRITUAL CULTURES

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

BRIDGING SPIRITUAL CULTURES

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 MARCH 2023

The trustees present their annual report and financial statements for the year ended 30 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are:

- The promotion of religious harmony for the benefit of the public in different religious beliefs including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths, and by promoting knowledge and mutual understanding and respect of beliefs and practices of different religious spiritual doctrines held in common between different religions.
- The advancement of education in the matters of both spiritual expression and religious practice and adherence for the benefit of the public, through lectures, conferences, and public events which increase levels of information, understanding, knowledge and tolerance so as specifically to counteract negative, divisive and extremist approaches to religious interpretation and practice.
- The advancement of the faith of Islam through its spiritual doctrine of Sufism for the benefit of the public, through the holding of meetings, lectures, seminars, and public events where this doctrine can be shared, understood, practised, and so as to enlighten others about the peaceful nature of the Islamic religion through sharing and communicating its spiritual doctrines.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 (and the updated Charity Act 2011) to have due regard to the Charity Commission's general guidance on public benefit (Charities and Public Benefit).

The Trustees have ensured that all activities of the Charity are aligned with the objects of the constitution. By organising, subsidising, promoting and running events, workshops and online communications for the engagement, participation and benefit of the general public, these activities contribute to the delivery of the Charity's strategy (2015 - 2025). The strategy also aims to further develop and enhance the capacity of the Charity to meet the objects and thereby extend the planned benefit to the public more widely.

During the year of the Annual Return March 2022 to March 2023, the charity has:

1. Maintained a regular weekly programme of online sessions offering an introduction to the practices of Sufism and Mental Well Being support open to all free of charge during the pandemic. Up to 100 people regularly participated online meditation sessions and feedback was received
2. Initiated a research partnership being undertaken with the University of Hertfordshire about the impact of these activities under Covid19 in supporting public wellbeing under times of crisis and pandemic.
 - 2.2 Initiated a funding application and partnership with University of Hertfordshire and University Autonoma Saltillo, Coahuilla, Mexico.
 - 2.3 UN Dr Ibrahim Salama, Chief, Office of the High Commissioner for Human Rights, Human Rights Treatise Branch UN Treatises secured as a Charity Advisor to inter-faith activities.

BRIDGING SPIRITUAL CULTURES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2023

During the year the charity has achieved the following:

1. Online meditation sessions for men and women in the UK and Mexico and France under pandemic conditions. (Dr Siobhan Bygate, Mr Marek Lubelski, Ms Farida Mmadi, Dr Abril Saucedo Medina, Ms Sarah Hetherington)
2. *Establishment and Development of a research programme and partnerships and conducting of first research investigation. Of interest for social policy recommendations and the charity sector. Publication to follow next year. (Spirituality in Times of Covid19) (Ms Farida MMadi, Dr Aide Abril Medina Saucedo, Dr Siobhan Bygate.) including:*
 - a. Development of two research investigations and preparation for publication in 2023-24 with Universities of Hertfordshire (UK) and the Nursing Faculty, "Dr Santiago Valdez Galindo", of the Autonomous University of Coahuila, Mexico
 - b. A Conference planned with Universities of Hertfordshire (UK) and Autonoma, Coahuila, Saltillo, Mexico for the culmination of the second research project finishing in 2025 dependent of a successful grant bid outcome.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure which is £179 (2022 - £271). The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year. At the year end the charity held unrestricted reserves of £204 deficit (2022 - £1,259). An amount of £204 has been transferred from the trustees into the company post year end to cover the deficit. Going forward, the charity will aim to keep reserves above the three month's expenditure.

The Trustees are aware that the current reserves are not an appropriate level and a plan to bring reserves back to appropriate levels has been enacted. The Trustees are hoping to apply for additional grants during the following year and are hoping to receive additional small donations.

The charity monitors the financial status of the charity through regular meetings. We appreciate the efforts of our finance officer, Ramsay McCulloch for the accurate financial information that he brings to this task. During the year the charity has been able to show net incoming resources of £710 (2022 - £850).

The policy has been established following consideration of guidance issued by the Charity Commission. Reserves are retained to cover all costs and liabilities in the event of the closure of the charity and the balance to be retained is reviewed annually.

Structure, governance and management

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

M J C Lubelski
S Bygate
A A S Medina
X Fiquemo
M S B Lubelska
M E Boutchich
R S McCulloch
F M'Madi
A R Eatwell

The Board of Trustees are elected by application and approval at the quarterly meeting with final approval at the AGM.

BRIDGING SPIRITUAL CULTURES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023**

The trustees' report was approved by the Board of Trustees.

Marek Lubelski
.....

M J C Lubelski

Trustee

Date: 30 / 01 / 2024
.....

BRIDGING SPIRITUAL CULTURES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIDGING SPIRITUAL CULTURES

I report to the trustees on my examination of the financial statements of Bridging Spiritual Cultures (the charity) for the year ended 30 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

UHY Hacker Young

Bradbury House
Mission Court
Newport
NP20 2DW

Dated:

BRIDGING SPIRITUAL CULTURES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	710	-	710	850	-	850
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Expenditure on:</u>							
Charitable activities	4	2,173	287	2,460	987	96	1,083
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net expenditure for the year/							
Net movement in funds		(1,463)	(287)	(1,750)	(137)	(96)	(233)
 Fund balances at 31 March 2022							
		1,259	2,393	3,652	1,396	2,489	3,885
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 30 March 2023							
		(204)	2,106	1,902	1,259	2,393	3,652
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BRIDGING SPIRITUAL CULTURES

BALANCE SHEET

AS AT 30 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	1,140		1,140	
Cash at bank and in hand		2,262		2,512	
		<u>3,402</u>		<u>3,652</u>	
Creditors: amounts falling due within one year	10	(1,500)		-	
Net current assets			1,902		3,652
			<u>1,902</u>		<u>3,652</u>
Income funds					
Restricted funds	11		2,106		2,393
Unrestricted funds - general			(204)		1,259
			<u>1,902</u>		<u>3,652</u>

The financial statements were approved by the Trustees on 30 / 01 / 2024

Marek Lubelski

.....

M J C Lubelski

Trustee

BRIDGING SPIRITUAL CULTURES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

Charity information

Bridging Spiritual Cultures is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

BRIDGING SPIRITUAL CULTURES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transactions price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.7 Employee benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	710	850

BRIDGING SPIRITUAL CULTURES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2023

4 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Insurances	161	161
IT subscriptions	266	645
Bank fees	113	192
Printing and stationery	335	-
Regular charges	85	85
	<u>960</u>	<u>1,083</u>
Share of governance costs (see note 5)	1,500	-
	<u>2,460</u>	<u>1,083</u>
Analysis by fund		
Unrestricted funds - general	2,173	987
Restricted funds	287	96
	<u>2,460</u>	<u>1,083</u>

5 Support costs

	Support costs £	Governance costs £	2023 £
Audit fees	-	1,500	1,500
	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Analysed between Charitable activities	-	1,500	1,500
	<u>-</u>	<u>1,500</u>	<u>1,500</u>

Governance costs includes payments to the auditors of £1,500 (2022 - £0) for audit fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BRIDGING SPIRITUAL CULTURES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2023

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	1,140	1,140

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,500	-

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Balance at 31 March 2021 £	Resources expended £	Balance at 31 March 2022 £	Resources expended £	Balance at 30 March 2023 £
2,489	(96)	2,393	(287)	2,106

BRIDGING SPIRITUAL CULTURES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2023

12 Unrestricted funds - general

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 31 March 2021 £	Movement in funds		Transfers	Balance at 31 March 2022 £	Movement in funds		Balance at 30 March 2023 £
		Incoming resources	Resources expended			Incoming resources	Resources expended	
	£	£	£	£	£	£	£	£
General Funds	1,396	850	(987)	-	1,259	710	(2,173)	(204)
	<u>1,396</u>	<u>850</u>	<u>(987)</u>	<u>-</u>	<u>1,259</u>	<u>710</u>	<u>(2,173)</u>	<u>(204)</u>

BRIDGING SPIRITUAL CULTURES**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023****13 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 March 2023 are represented by:						
Current assets/(liabilities)	(204)	2,106	1,902	1,259	2,393	3,652
	<u>(204)</u>	<u>2,106</u>	<u>1,902</u>	<u>1,259</u>	<u>2,393</u>	<u>3,652</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

UHY Hacker Young
Bradbury House
Mission Court
Newport
South Wales
NP20 2DW

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 30 March 2023.

- 1 We acknowledge as trustees our responsibility for the accounts, which you have prepared for the charity/we have prepared*. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 2 We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts.

In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
- 3 We confirm that all assets have been included in the balance sheet.
- 4 We confirm that all assets included in the balance sheet exist.
- 5 We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- 6 We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
- 7 We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.
- 8 We confirm that all liabilities have been fully recorded in the balance sheet.

- 9 We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
- 10 We confirm that all liabilities have been recorded at a fair value.
- 11 We confirm that there has been no netting off of assets and liabilities.
- 12 We confirm that all income has been fully recorded and correctly classified.
- 13 The charity has not at any time during the year had any transactions with trustees and connected parties.
- 14 The charity has no contingent liabilities other than those disclosed in the accounts.
- 15 There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
- 16 The charity has not entered into any charitable commitments other than those disclosed in the accounts.

Yours sincerely

Marek Lubelski




Signed on behalf of the board

30 / 01 / 2024

Date

Title	Bridging Spiritual Cultures Accounts and Supporting...
File name	Letter to Client Accts YE 30.03.23.pdf and 2 others
Document ID	d9a101ab97676f375946ecbb02d3f2846d4032b7
Audit trail date format	DD / MM / YYYY
Status	● Pending signature

Document history

 SENT	30 / 01 / 2024 10:37:31 UTC	Sent for signature to Marek Lubelski (marek.lubelski1964@gmail.com) and Paul Byett (p.byett@uhy-uk.com) from s.miles@uhy-uk.com IP: 195.224.219.58
 VIEWED	30 / 01 / 2024 23:26:10 UTC	Viewed by Marek Lubelski (marek.lubelski1964@gmail.com) IP: 92.40.171.152
 SIGNED	30 / 01 / 2024 23:31:07 UTC	Signed by Marek Lubelski (marek.lubelski1964@gmail.com) IP: 92.40.171.152
 INCOMPLETE	30 / 01 / 2024 23:31:07 UTC	This document has not been fully executed by all signers.