

THE UNIVERSAL WHITE BROTHERHOOD UK

England & Wales · Charity number 1176485

Details

Status Registered

Legal form CIO

Registered 2018-01-02

Register [View on the Charity Commission register](#)

Contact

Address The Doves Nest
Duddleswell
Uckfield
TN22 3JJ

Phone 01825712150

Email uwb@dovesnest.org

Website <https://omraam-uwb.uk>

Activities

Objects: THE PROMOTION OF MORAL IMPROVEMENT FOR THE BENEFIT OF THE PUBLIC BY THE PROMOTION OF THE SPIRITUAL TEACHINGS OF MASTER OMRAAM MIKHAËL AÏVANHOV

Activities: A charity for the promotion of the spiritual teachings of Master Omraam Mikhael Aivanhov

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£59,164	£62,803	-	-
2023-12-31	£55,253	£60,803	-	-
2022-12-31	£51,209	£62,897	-	-
2021-12-31	£179,299	£54,240	-	-
2020-12-31	£54,143	£44,241	-	-

Trustees

Name	Role	Appointed
JOHN HOWARD MORGAN	Chair	2018-01-05
AIDAN EDWARD STUART EASTMAN		2018-01-05
ELIAS RAMIA		2018-01-05
HELEN MARY HOWARD		2019-01-05
ROSALIND EVE COLLETT		2018-01-05
VIVIANNE NORMAN		2018-01-05

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
The Universal White Brotherhood UK

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 Brotherhood has no religious or political affiliations and freely invites all those who, regardless of nationality, colour or creed, are seeking to improve their lives through a fuller understanding of the universal laws of spiritual science which underpin man's psychic and physical wellbeing. The teaching and methods of the philosopher and spiritual teacher Omraam Mikhael Aivanhov are studied and shared in an environment of collective fellowship. The Brotherhood's extensive publications have been translated into more than thirty languages.

The charity:

- 1 Maintains a permanent centre at The Doves Nest, adjoining the Ashdown Forest in East Sussex, where it holds regular meetings at weekends and longer retreat congresses which are open, by arrangement, to both subscribing members and non-members.
- 2 Supports, by the provision of audio & video lectures, books and other printed materials, those experienced members who establish and run small regional groups for those adherents not located within easy reach of The Doves Nest.
- 3 Arranges and manages stands for Prosveta (the Brotherhood's trading and publishing arm) at a number of Mind Body Spirit themed festivals held annually throughout the UK to help promotion and dissemination of the teaching.
- 4 Promotes, sells and distributes Prosveta's published materials in printed, audio and video format via its mail order facility to both individuals and booksellers.
- 5 Maintains websites at <https://omraam-uwv.uk>, www.dovesnest.org and www.prosveta.co.uk to advertise forthcoming Brotherhood activities and meetings and the availability of newly published material. A social media presence is also maintained at www.facebook.com/prosveta.co.uk and www.facebook.com/UWBUK.

FINANCIAL REVIEW

Reserves policy

The receipt of income is weighted around the start of the calendar year when subscriptions fall due and the larger donations are generally received. Income from the sale of printed, audio and video material via the charity's trading arm, Prosveta, is received throughout the year as is income for use of accommodation at The Doves Nest and for attendance at monthly meetings and congresses. The Brotherhood has been maintaining a Reserves Policy to keep a sum of at least £25,000 in a low risk building society charity account to be held against the need to fund unforeseen or emergency expenditure at its headquarters, The Doves Nest, and to keep monies in its Business Reserve Account at the bank that can be drawn upon or replenished during the year to cover fluctuating day to day income and expenditure.

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Universal White Brotherhood UK changed its constitution and incorporated as a Charitable Incorporated Organisation on 02 January 2018. This change brought the charity into line with modern practice and saw the initial appointment of seven trustee directors to the board. The new charity became operational on 01 April 2018 and it was decided, for reasons of governance, that its accounting year should now coincide with the calendar year.

The Brotherhood in the United Kingdom forms one of a number of associations worldwide promoting the spiritual teachings of the Master, Omraam Mikhael Aivanhov, a Bulgarian philosopher who taught in France for nearly 50 years until his death in 1986.

The Brotherhood maintains its administrative and educational centre at The Doves Nest in East Sussex, from which it procures and distributes the teachings throughout the country via:

- a. its trading arm, Prosveta UK, through the sale of printed, audio & video materials;
- b. its website at <https://omraam-uwv.uk> and social media;
- c. regular meetings and congresses at the Centre and at regional venues.

Two of the Brotherhood's trustees currently reside at The Doves Nest to administer the day-to-day running of the charity and maintenance of the premises and grounds. One of the charity's trustees sadly passed away during the Summer but the board believes that the necessary skill sets are adequately represented by the remaining trustees and is not seeking to reappoint at the present time.

The core membership contributes to the cost of running the charity and upkeep of The Doves Nest via subscriptions and regular donations. At the end of the current review period the membership stood at 50, but the number of adherents who attend meetings, study the teachings and purchase Prosveta's various publications far exceed this number.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012807 (England and Wales)

Registered Charity number

1176485

Registered office

The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Trustees

J Morgan Trustee
A E S Eastman Trustee
E Ramia Trustee
Ms H M Howard Trustee (deceased 4/8/2024)
Ms R E Collett Trustee
Miss V Norman Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

REVIEW OF THE ACCOUNTING PERIOD

The charity's principal asset is The Doves Nest, its headquarters and spiritual retreat centre located in the Ashdown Forest near Uckfield in East Sussex. The property was gifted to the old charity upon its inception in 1985. It was revalued when the assets of the old charity transferred to the new one and its market value was then assessed, in accordance with the RICS Valuation Global Standards 2017, at £1,750,000. To effect the transfer of assets to the new charity it was also necessary to clear all outstanding long term loan debt.

Whilst the charity is heavily dependent upon donations to help fulfil its objectives, it receives some income from its trading arm, Prosveta UK, which distributes, via website and mail order, translations of the Teaching's literature as well as audio and video material. Turnover for the year was £5,352 which whilst some 21% up on that of the last year continues to reflect the difficult market conditions for the sale of discretionary publications.

The residential accommodation at The Doves Nest is available to members and non-members over the weekends of our monthly meetings and also during the longer congresses which are held several times a year. During 2024 the usual programme of weekend meetings and congresses was well attended. The Spring again saw a strong attendance at the Paneurythmy sacred dancing weekend course. Other themed weekend meetings focused on sacred music/singing and the role of art in the spiritual life. Rental receipts from the few members currently residing at The Doves Nest long term was boosted by the start of an additional tenancy with overall Accommodation and Rental Income rising by 8% to £26,812.

The charity manned stands for Prosveta at the Ilkley Healing Alternatives Festival, West Yorkshire in September and a Health and Well Being Fair, Crowborough, East Sussex this year. Our monthly Central London meetings were generally reasonably well attended and Internet technology is enabling more outreach to be conducted online. Our AGM in June was held at The Doves Nest and over Zoom for those members unable to attend in person.

Income receipts from subscriptions and donations amounted to £19,647. Gift-aiding also enabled a total tax reclaim of £3,697 from HMRC for 2024.

Expenditure for maintaining the property and grounds at The Doves Nest rose significantly this year to £11,614 driven mostly by scaffolding costs associated with external repairs & decorating and by maintenance work to the driveway and carpark. Energy costs, however, were down 9% at £14,389.

An excess of Expenditure over Income of some £3,639 was posted for the year but the charity's investment, bank & cash balances stood at £139,595.

We believe that the charity is satisfactorily placed to meet any financial challenges and to fulfil its commitments and programme of planned initiatives.

Approved by order of the board of trustees on 24 April 2025 and signed on its behalf by:



The Universal White Brotherhood UK

Report of the Trustees
for the Year Ended 31 December 2024

J Morgan - Trustee

Independent Examiner's Report to the Trustees of
The Universal White Brotherhood UK

Independent examiner's report to the trustees of The Universal White Brotherhood UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Ward Mackenzie

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

24 April 2025

The Universal White Brotherhood UK

Statement of Financial Activities
for the Year Ended 31 December 2024

		2024	2023
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		19,647	20,750
Other trading activities	2	5,334	4,461
Investment income	3	34,183	30,042
Total		59,164	55,253
EXPENDITURE ON			
Raising funds		12,343	15,311
Charitable activities			
Prosveta		-	135
UWB		50,436	44,469
Other		24	888
Total		62,803	60,803
NET INCOME/(EXPENDITURE)		(3,639)	(5,550)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,911,718	1,917,268
TOTAL FUNDS CARRIED FORWARD		1,908,079	1,911,718

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet
31 December 2024

		2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	1,750,094	1,750,118
CURRENT ASSETS			
Stocks	8	13,526	14,061
Debtors	9	4,984	4,825
Cash at bank and in hand		139,595	142,714
		158,105	161,600
CREDITORS			
Amounts falling due within one year	10	(120)	-
NET CURRENT ASSETS		157,985	161,600
TOTAL ASSETS LESS CURRENT LIABILITIES		1,908,079	1,911,718
NET ASSETS		1,908,079	1,911,718
FUNDS	11		
Unrestricted funds		1,908,079	1,911,718
TOTAL FUNDS		1,908,079	1,911,718

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2025 and were signed on its behalf by:

J. H. Morgan

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet - continued
31 December 2024

J Morgan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standards 102 'The Financial Reporting Standards applicable in UK and Republic of Ireland' and the Charities Act 2011. The financial statement have been prepared under the historical cost convention as modified to include the revaluation of fixed assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 20% on reducing balance
Motor vehicles	- 20% on cost
Furniture and fittings	- 20% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

VAT

The charity accurately calculates VAT on cost and sales regarding its trading part of the charity. Where costs are apportioned these are done on a reasonable basis and only recovering VAT on the element applicable to the trade.

Freehold Property

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

1. ACCOUNTING POLICIES - continued

VAT

Freehold property are stated at their revalued amounts, being the fair value at the date of revaluation.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Book sales	4,738	3,995
Post and packing	596	466
	<u>5,334</u>	<u>4,461</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	26,812	24,853
Tax reclaimed	3,697	3,702
Deposit account interest	3,656	1,538
Foreign exchange gain/(losses)	18	(51)
	<u>34,183</u>	<u>30,042</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>24</u>	<u>888</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,750
Other trading activities	4,461
Investment income	30,042
Total	<u>55,253</u>
 EXPENDITURE ON	
Raising funds	15,311
Charitable activities	
Prosveta	135
UWB	44,469
Other	888
Total	<u>60,803</u>
 NET INCOME/(EXPENDITURE)	 (5,550)
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,917,268
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,911,718</u></u>

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

7. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Furniture and fittings £	Totals £
COST					
At 1 January 2024 and 31 December 2024	1,750,000	32,544	2,577	23,934	1,809,055
DEPRECIATION					
At 1 January 2024	-	32,515	2,577	23,845	58,937
Charge for year	-	6	-	18	24
At 31 December 2024	-	32,521	2,577	23,863	58,961
NET BOOK VALUE					
At 31 December 2024	1,750,000	23	-	71	1,750,094
At 31 December 2023	1,750,000	29	-	89	1,750,118
					2024
					£
Valuation at 1 April 2018					224,817
Revaluation					1,525,183
Valuation at 31 December 2024					<u>£1,750,000</u>

Freehold property was valued by Bracketts Chartered Surveyors on 21 June 2018 at £1,750,000 which is reflected in these accounts.

8. STOCKS

	2024 £	2023 £
Stocks	<u>13,526</u>	<u>14,061</u>

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	368	291
Tax	3,697	3,702
VAT	919	832
	<u>4,984</u>	<u>4,825</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	120	-
	<u>120</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	1,911,718	(3,639)	1,908,079
	<u>1,911,718</u>	<u>(3,639)</u>	<u>1,908,079</u>
TOTAL FUNDS	<u>1,911,718</u>	<u>(3,639)</u>	<u>1,908,079</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,164	(62,803)	(3,639)
	<u>59,164</u>	<u>(62,803)</u>	<u>(3,639)</u>
TOTAL FUNDS	<u>59,164</u>	<u>(62,803)</u>	<u>(3,639)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	1,917,268	(5,550)	1,911,718
	<u>1,917,268</u>	<u>(5,550)</u>	<u>1,911,718</u>
TOTAL FUNDS	<u>1,917,268</u>	<u>(5,550)</u>	<u>1,911,718</u>

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

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,253	(60,803)	(5,550)
TOTAL FUNDS	<u>55,253</u>	<u>(60,803)</u>	<u>(5,550)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,917,268	(9,189)	1,908,079
TOTAL FUNDS	<u>1,917,268</u>	<u>(9,189)</u>	<u>1,908,079</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,417	(123,606)	(9,189)
TOTAL FUNDS	<u>114,417</u>	<u>(123,606)</u>	<u>(9,189)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	11,297	11,530
Donations	3,410	5,133
Subscriptions	3,800	2,735
Doves Nest contributions	1,140	1,352
	19,647	20,750
Other trading activities		
Book sales	4,738	3,995
Post and packing	596	466
	5,334	4,461
Investment income		
Rents received	26,812	24,853
Tax reclaimed	3,697	3,702
Deposit account interest	3,656	1,538
Foreign exchange gain/(losses)	18	(51)
	34,183	30,042
Total incoming resources		
	59,164	55,253
EXPENDITURE		
Other trading activities		
Purchases	2,495	2,108
Bad debts	-	31
Printing and Stationery	973	476
Telephone expenses	152	-
Computer and Broadband	2,556	2,573
Motor expenses	1,567	1,296
Travel and accommodation	59	3,474
Exhibition costs	159	1,188
Self Employed labour	1,200	1,200
Carriage	1,047	804
Transport and import costs	132	85
Accountancy	1,623	1,502
Bank charges	247	251
Credit card charges	133	323
	12,343	15,311

This page does not form part of the statutory financial statements

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
Other trading activities		
Charitable activities		
Rates and water	4,636	4,258
Insurance	4,861	6,204
Light and heat	14,389	15,811
Household and food	11,161	11,487
Meeting expenses	939	744
Telephone	2,836	3,725
Repairs and Property Maintenance	7,850	2,375
Grounds Maintenance	3,764	-
	50,436	44,604
 Other		
Depreciation of office equipment	6	7
Motor vehicles	-	859
Depreciation of furniture and fittings	18	22
	24	888
 Total resources expended		
	62,803	60,803
 Net expenditure		
	(3,639)	(5,550)

Accounts

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Unaudited Financial Statements
for the Year Ended 31 December 2023
for
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	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
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Notes to the Financial Statements	8 to 13
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The Universal White Brotherhood UK

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FINANCIAL REVIEW

Reserves policy

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The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Universal White Brotherhood UK changed its constitution and incorporated as a Charitable Incorporated Organisation on 02 January 2018. This change brought the charity into line with modern practice and saw the initial appointment of seven trustee directors to the board. The new charity became operational on 01 April 2018 and it was decided, for reasons of governance, that its accounting year should now coincide with the calendar year.

The Brotherhood in the United Kingdom forms one of a number of associations worldwide promoting the spiritual teachings of the Master, Omraam Mikhael Aivanhov, a Bulgarian philosopher who taught in France for nearly 50 years until his death in 1986.

The Brotherhood maintains its administrative and educational centre at The Doves Nest in East Sussex, from which it procures and distributes the teachings throughout the country via:

- a. its trading arm, Prosveta UK, through the sale of printed, audio & video materials;
- b. its website at <https://omraam-uwk.uk> and social media;
- c. regular meetings and congresses at the Centre and at regional venues.

Three of the Brotherhood's trustees currently reside at The Doves Nest to administer the day-to-day running of the charity and maintenance of the premises and grounds.

The core membership contributes to the cost of running the charity and upkeep of The Doves Nest via subscriptions and regular donations. At the end of the current review period the membership stood at 46, but the number of adherents who attend meetings, study the teachings and purchase Prosveta's various publications far exceed this number.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012807 (England and Wales)

Registered Charity number

1176485

Registered office

The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Trustees

J Morgan Trustee
A E S Eastman Trustee
E Ramia Trustee
Ms H M Howard Trustee
Ms R E Collett Trustee
Miss V Norman Trustee

Independent Examiner

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

The Universal White Brotherhood UK

Report of the Trustees
for the Year Ended 31 December 2023

REVIEW OF THE ACCOUNTING PERIOD

The charity's principal asset is The Doves Nest, its headquarters and spiritual retreat centre located in the Ashdown Forest near Uckfield in East Sussex. The property was gifted to the old charity upon its inception in 1985. It was revalued when the assets of the old charity transferred to the new one and its market value was then assessed, in accordance with the RICS Valuation Global Standards 2017, at £1,750,000. To effect the transfer of assets to the new charity it was also necessary to clear all outstanding long term loan debt.

Whilst the charity is heavily dependent upon donations to help fulfil its objectives, it receives some income from its trading arm, Prosveta UK, which distributes, via website and mail order, translations of the Teaching's literature as well as audio and video material. Turnover for the year was £4,409 which was disappointingly down by 23% on that of the last year and continues to reflect the challenging market conditions for discretionary publications.

The residential accommodation at The Doves Nest is available to members and non-members over the weekends of our monthly meetings and also during the longer congresses which are usually held several times a year. During 2023 the post Covid programme of weekend meetings and congresses was well attended, highlighted by the spring's instructional meetings for sacred music/singing and Paneurythmy dancing. Income has been boosted by rental receipts from a number of members who are currently residing long term. This resulted in an increase of income from this source of some 44%, up from £17,305 last year to £24,853.

The charity manned stands for Prosveta at holistic health festivals in Ilkley West Yorkshire and East Sussex again this year. Travelling disruptions continue to affect the level of attendance at our Central London meetings. Internet technology, however, has enabled more outreach to be conducted online. Our AGM in June was conducted both at The Doves Nest and over Zoom for those members unable to attend in person.

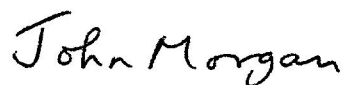
Income receipts from subscriptions and donations amounted to £20,750. Gift-aiding also enabled a total tax reclaim of £3,702 from HMRC for 2023.

Maintenance expenditure for the property and grounds at The Doves Nest was contained at £2,375 with no major works needing to be carried out. Energy costs, however, rose 14% from £13,855 to £15,811 due mainly to the increased cost and use of electricity rather than that of heating oil.

An excess of Expenditure over Income of some £5,550 was posted for the year but the charity's investment, bank & cash balances stood at £142,715, £80,000 of which was invested in a new 2 year charity bond which will yield a reasonable interest payment for 2024.

We believe that the charity is thus satisfactorily placed to meet the practical and financial challenges of the next few years

Approved by order of the board of trustees on 20 May 2024 and signed on its behalf by:



J Morgan - Trustee

Independent Examiner's Report to the Trustees of
The Universal White Brotherhood UK

Independent examiner's report to the trustees of The Universal White Brotherhood UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Ward Mackenzie

Ward Mackenzie

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

20 May 2024

The Universal White Brotherhood UK

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,750	23,017
Other trading activities	2	4,461	5,792
Investment income	3	30,042	22,400
Total		<u>55,253</u>	<u>51,209</u>
 EXPENDITURE ON			
Raising funds		15,311	14,662
Charitable activities			
Prosveta		135	-
UWB		44,469	47,339
Other		888	896
Total		<u>60,803</u>	<u>62,897</u>
 NET INCOME/(EXPENDITURE)		 (5,550)	 (11,688)
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,917,268	1,928,956
 TOTAL FUNDS CARRIED FORWARD		 <u><u>1,911,718</u></u>	 <u><u>1,917,268</u></u>

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet
31 December 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	1,750,118	1,751,006
CURRENT ASSETS			
Stocks	8	14,061	14,696
Debtors	9	4,825	4,727
Cash at bank and in hand		142,714	147,375
		161,600	166,798
CREDITORS			
Amounts falling due within one year	10	-	(536)
NET CURRENT ASSETS		161,600	166,262
TOTAL ASSETS LESS CURRENT LIABILITIES		1,911,718	1,917,268
NET ASSETS		1,911,718	1,917,268
FUNDS	11		
Unrestricted funds		1,911,718	1,917,268
TOTAL FUNDS		1,911,718	1,917,268

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2024 and were signed on its behalf by:

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet - continued
31 December 2023

J Morgan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standards 102 'The Financial Reporting Standards applicable in UK and Republic of Ireland' and the Charities Act 2011. The financial statement have been prepared under the historical cost convention as modified to include the revaluation of fixed assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 20% on reducing balance
Motor vehicles	- 20% on cost
Furniture and fittings	- 20% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

VAT

The charity accurately calculates VAT on cost and sales regarding its trading part of the charity. Where costs are apportioned these are done on a reasonable basis and only recovering VAT on the element applicable to the trade.

Freehold Property

The Universal White Brotherhood UK

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

1. ACCOUNTING POLICIES - continued

VAT

Freehold property are stated at their revalued amounts, being the fair value at the date of revaluation.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Book sales	3,995	5,213
Post and packing	466	579
	<u>4,461</u>	<u>5,792</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	24,853	17,305
Tax reclaimed	3,702	3,621
Deposit account interest	1,538	1,499
Foreign exchange gain/(losses)	(51)	(25)
	<u>30,042</u>	<u>22,400</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>888</u>	<u>897</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,017
Other trading activities	5,792
Investment income	22,400
Total	<u>51,209</u>
EXPENDITURE ON	
Raising funds	14,662
Charitable activities	
UWB	47,339
Other	896
Total	<u>62,897</u>
NET INCOME/(EXPENDITURE)	(11,688)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,928,956
TOTAL FUNDS CARRIED FORWARD	<u><u>1,917,268</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Furniture and fittings £	Totals £
COST					
At 1 January 2023 and 31 December 2023	1,750,000	32,544	2,577	23,934	1,809,055
DEPRECIATION					
At 1 January 2023	-	32,508	1,718	23,823	58,049
Charge for year	-	7	859	22	888
At 31 December 2023	-	32,515	2,577	23,845	58,937
NET BOOK VALUE					
At 31 December 2023	1,750,000	29	-	89	1,750,118
At 31 December 2022	1,750,000	36	859	111	1,751,006

The Universal White Brotherhood UK

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

7. TANGIBLE FIXED ASSETS - continued

	2023
	£
Valuation at 1 April 2018	224,817
Revaluation	1,525,183
Valuation at 31 December 2023	<u>£1,750,000</u>

Freehold property was valued by Bracketts Chartered Surveyors on 21 June 2018 at £1,750,000 which is reflected in these accounts.

8. STOCKS

	2023	2022
	£	£
Stocks	<u>14,061</u>	<u>14,696</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	291	208
Tax	3,702	3,621
VAT	<u>832</u>	<u>898</u>
	<u>4,825</u>	<u>4,727</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	<u>-</u>	<u>536</u>

11. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	1,917,268	(5,550)	1,911,718
	<u>1,917,268</u>	<u>(5,550)</u>	<u>1,911,718</u>
TOTAL FUNDS	<u>1,917,268</u>	<u>(5,550)</u>	<u>1,911,718</u>

The Universal White Brotherhood UK

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

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,253	(60,803)	(5,550)
TOTAL FUNDS	<u>55,253</u>	<u>(60,803)</u>	<u>(5,550)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,928,956	(11,688)	1,917,268
TOTAL FUNDS	<u>1,928,956</u>	<u>(11,688)</u>	<u>1,917,268</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,209	(62,897)	(11,688)
TOTAL FUNDS	<u>51,209</u>	<u>(62,897)</u>	<u>(11,688)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	1,928,956	(17,238)	1,911,718
TOTAL FUNDS	<u>1,928,956</u>	<u>(17,238)</u>	<u>1,911,718</u>

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

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,462	(123,700)	(17,238)
TOTAL FUNDS	106,462	(123,700)	(17,238)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	11,530	11,735
Donations	5,133	6,622
Subscriptions	2,735	3,770
Doves Nest contributions	1,352	890
	20,750	23,017
Other trading activities		
Book sales	3,995	5,213
Post and packing	466	579
	4,461	5,792
Investment income		
Rents received	24,853	17,305
Tax reclaimed	3,702	3,621
Deposit account interest	1,538	1,499
Foreign exchange gain/(losses)	(51)	(25)
	30,042	22,400
Total incoming resources		
	55,253	51,209
EXPENDITURE		
Other trading activities		
Purchases	2,108	2,597
Bad debts	31	6
Printing and Stationery	476	1,094
Computer and Broadband	2,573	2,301
Motor expenses	1,296	2,189
Travel and accommodation	3,474	1,572
Exhibition costs	1,188	635
Self Employed labour	1,200	1,200
Carriage	804	796
Transport and import costs	85	225
Accountancy	1,502	1,430
Bank charges	251	353
Credit card charges	323	264
	15,311	14,662

This page does not form part of the statutory financial statements

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
Other trading activities		
Charitable activities		
Rates and water	4,258	4,548
Insurance	6,204	5,311
Light and heat	15,811	13,855
Household and food	11,487	17,222
Meeting expenses	744	409
Telephone	3,725	2,414
Postage and stationery	-	90
Repairs and Property Maintenance	2,375	2,575
Grounds Maintenance	-	915
	44,604	47,339
 Other		
Depreciation of office equipment	7	9
Motor vehicles	859	859
Depreciation of furniture and fittings	22	28
	888	896
 Total resources expended	60,803	62,897
 Net expenditure	(5,550)	(11,688)

Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

t: 01892 514451
e: info@ward-mackenzie.co.uk
w: www.ward-mackenzie.co.uk

The Universal White Brotherhood UK
The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Our Ref: RK/U021
20 May 2024

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 December 2023 the following representations were made to us by the management and directors. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

Representation

1. You acknowledged as directors that you have fulfilled your responsibilities under the Companies Act 2006 for making accurate representations to ourselves and for the accounts which we have prepared for the company.
2. You confirmed that all accounting records had been made available to us for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to ourselves.
3. You confirmed that the company had no liabilities or contingent liabilities other than those disclosed in the accounts.
4. You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

5. You confirmed that the company has agreed to provide the following loan facilities to the following directors during the year:

Name of director	Maximum amount available to the director	Interest charged on borrowings
N/A		

All amounts borrowed by directors are repayable to the company on demand and within 9 months of the above period end at the latest.

It has been agreed with the directors that, unless specified otherwise in the books and records, all amounts drawn from the company are repayable loans in line with this agreement.

6. Other than as set out above and disclosed in note to the accounts, you confirmed that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters.
7. You confirmed that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that you are not aware of any further related party matters or transactions.

Party	Relationship	Nature of transaction

You confirmed that you were aware that a related party of the company is a person or organisation which either directly or indirectly controls, has joint control of, or significantly influences the company or vice versa and as a result will include: shareholders (as a guide with more than 20% of the voting rights), directors, other key management, close family and other business interests of the previous.

8. You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
9. You confirmed that there are no companies associated with this company for tax purposes. You confirmed your understanding that companies are associated for tax purposes if they are under the control of the same person or persons and that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.
10. You confirmed that there are no laws or regulations that are central to the company's ability to conduct its business.

11. You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the company is a going concern.

Yours faithfully

Ward Mackenzie Ltd

Ward Mackenzie Ltd

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the directors during the course of preparing the company's accounts.

Yours faithfully

John Morgan

.....
On behalf of the board of directors
The Universal White Brotherhood UK

Date: 22 May 2024

Accounts

Thatcher House
12 Mount Ephraim
Tunbridge Wells
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TN4 8AS

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PRIVATE & CONFIDENTIAL

Mr J Morgan
The Universal White Brotherhood UK
The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Our Ref: JG/U021
13 April 2023

Dear John

Final Accounts – The Universal White Brotherhood UK

I enclose for your attention the following:

1. One set of full Financial Statements for the year ended 31 December 2022 for signature. Please sign in **black ink** on pages 3 and 6 and return to me.
2. A Letter of Representation which requires your signature in two sections before returning to me.

We have made an environmental decision to stop issuing bound accounts and this is due to the amount of non-recyclable plastic used in the covers and binding strips. We will now only issue a signed manuscript set of the accounts for your files.

Please call me on 01892 514451 should you have any questions.

Finally, I take this opportunity to enclose a fee invoice for your kind attention.

Kind regards

Yours sincerely

Rebecca

Rebecca Krasowski
Ward Mackenzie Ltd

Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

t: 01892 514451
e: info@ward-mackenzie.co.uk
w: www.ward-mackenzie.co.uk

The Universal White Brotherhood UK
The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Our Ref: U021
Date: 13/04/2023
Invoice No: 0423223
VAT Reg No: GB 209 4555 04

Professional services rendered as follows:

Preparation of financial statements for the year ended 31 December 2022.

Preparation of taxation computations for submission to HM Revenue & Customs.

1,365.00

Net Amount
VAT on 1,365.00 @ 20.00%
Total

1,365.00
273.00
£ 1,638.00

Please make cheques payable to: Ward Mackenzie Ltd

Bank Details:

Sort Code: 40 26 12 Account: 72167727

Payment is due no later than 30 days from invoice date.

We reserve the right to increase fees annually based on inflationary factors.

REGISTERED COMPANY NUMBER: CE012807 (England and Wales)
REGISTERED CHARITY NUMBER: 1176485

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
The Universal White Brotherhood UK

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

The Universal White Brotherhood UK

Contents of the Financial Statements
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 Brotherhood has no religious or political affiliations and freely invites all those who, regardless of nationality, colour or creed, are seeking to improve their lives through a fuller understanding of the universal laws of spiritual science which underpin man's psychic and physical wellbeing. The teaching and methods of the philosopher and spiritual teacher Omraam Mikhael Aivanhov are studied and shared in an environment of collective fellowship. The Brotherhood's extensive publications have been translated into more than thirty languages.

The charity:

1 Maintains a permanent centre at The Doves Nest, adjoining the Ashdown Forest in East Sussex, where it holds regular meetings at weekends and longer retreat congresses which are open, by arrangement, to both subscribing members and non- members.

2 Supports, by the provision of audio & video lectures, books and other printed materials, those experienced members who establish and run small regional groups for those adherents not located within easy reach of The Doves Nest.

3 Arranges and manages stands for Prosveta (the Brotherhood's trading and publishing arm) at a number of Mind Body Spirit themed festivals held annually throughout the UK to help promotion and dissemination of the teaching.

4 Promotes, sells and distributes Prosveta's published materials in printed, audio and video format via its mail order facility to both individuals and booksellers.

5 Maintains websites at <https://omraam-uwu.uk>, www.dovesnest.org and www.prosveta.co.uk to advertise forthcoming Brotherhood activities and meetings and the availability of newly published material. A social media presence is also maintained at www.facebook.com/prosveta.co.uk and www.facebook.com/UWBUK.

FINANCIAL REVIEW

Reserves policy

The receipt of income is weighted around the start of the calendar year when subscriptions fall due and the larger donations are generally received. Income from the sale of printed, audio and video material via the charity's trading arm, Prosveta, is received throughout the year as is income for use of accommodation at The Doves Nest and for attendance at monthly meetings and congresses. The Brotherhood has been maintaining a Reserves Policy to keep a sum of approximately £25,000 in a low risk building society charity account to be held against the need to fund unforeseen or emergency expenditure at its headquarters, The Doves Nest, and to keep monies in its Business Reserve Account at the bank that can be drawn upon or replenished during the year to cover fluctuating day to day income and expenditure.

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Universal White Brotherhood UK changed its constitution and incorporated as a Charitable Incorporated Organisation on 02 January 2018. This change brought the charity into line with modern practice and saw the initial appointment of seven trustee directors to the board. The new charity became operational on 01 April 2018 and it was decided, for reasons of governance, that its accounting year should now coincide with the calendar year.

The Brotherhood in the United Kingdom forms one of a number of associations worldwide promoting the spiritual teachings of the Master, Omraam Mikhael Aivanhov, a Bulgarian philosopher who taught in France for nearly 50 years until his death in 1986.

The Brotherhood maintains its administrative and educational centre at The Doves Nest in East Sussex, from which it procures and distributes the teachings throughout the country via:

- a. its trading arm, Prosveta UK, through the sale of printed, audio & video materials;
- b. its website at <https://omraam-uwk.uk> and social media;
- c. regular meetings and congresses at the Centre and at regional venues.

Three of the Brotherhood's trustees currently reside at The Doves Nest to administer the day-to-day running of the charity and maintenance of the premises and grounds.

The core membership contributes to the cost of running the charity and upkeep of The Doves Nest via subscriptions and regular donations. At the end of the current review period the membership stood at 41, but the number of adherents who attend meetings, study the teachings and purchase Prosveta's various publications far exceed this number.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012807 (England and Wales)

Registered Charity number

1176485

Registered office

The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Trustees

J Morgan Trustee
A E S Eastman Trustee
E Ramia Trustee
Ms H M Howard Trustee
Ms R E Collett Trustee
Miss V Norman Trustee

Independent Examiner

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

The Universal White Brotherhood UK

Report of the Trustees
for the Year Ended 31 December 2022

REVIEW OF THE ACCOUNTING PERIOD

The charity's principal asset is The Doves Nest, its headquarters and spiritual retreat centre located in the Ashdown Forest near Uckfield in East Sussex. The property was gifted to the old charity upon its inception in 1985. It was revalued when the assets of the old charity transferred to the new one and its market value was then assessed, in accordance with the RICS Valuation Global Standards 2017, at £1,750,000. To effect the transfer of assets to the new charity it was also necessary to clear all outstanding long term loan debt.

Whilst the charity is heavily dependent upon donations to help fulfil its objectives, it receives some income from its trading arm, Prosveta UK, which distributes, via website and mail order, translations of the Teaching's literature as well as audio and video material. Turnover for the year was £5,767 which was 13% down on that of the last year and continues to reflect the challenging market conditions..

The residential accommodation at The Doves Nest is available to members and non-members over the weekends of our monthly meetings and also during the longer congresses which are usually held several times a year. Post Covid, it has been possible to revert to a more normal programme of weekend meetings and congresses which have been well attended. In addition, income has been boosted by rental receipts from a couple of members who are currently residing long term. This resulted in a significant increase of income from this source, up from £8,995 last year to £17,305.

The tail-ending of Covid restrictions and continuing travel disruptions adversely affected the frequency of our Central London and regional meetings. Resumption of the charity's presence at the Mind Body Soul Experience at North London's Alexandra Palace, after three years, also proved to be disappointing. As with last year, however, Internet technology enabled more outreach to be conducted online and our AGM in July was conducted both at The Doves Nest and over Zoom for those members unable to attend in person.

Income receipts from subscriptions and donations amounted to £23,018. Gift-aiding also enabled a total tax reclaim of £3,621 from HMRC for 2022.

Maintenance expenditure for the property and ground at The Doves Nest, at £2,575, was much reduced this year, reflecting, in large part, the lack of scaffolding costs for external works. Despite attempts to economise in the face of steeply rising energy costs towards the end of the year, the aggregate cost of heating oil and electricity rose from £11,149 to £13,855, an increase of some 24%.

Whilst a modest excess of Expenditure over Income was posted this year, the charity's investment, bank & cash balances stood at some £147,000 which should underpin the charity's response to the currently challenging environment in the medium term.

Approved by order of the board of trustees on 13 April 2023 and signed on its behalf by:



J Morgan - Trustee

Independent Examiner's Report to the Trustees of
The Universal White Brotherhood UK

Independent examiner's report to the trustees of The Universal White Brotherhood UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Ward Mackenzie

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

13 April 2023

The Universal White Brotherhood UK

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		23,017	158,649
Other trading activities	2	5,792	6,490
Investment income	3	22,400	14,160
Total		<u>51,209</u>	<u>179,299</u>
 EXPENDITURE ON			
Raising funds		14,662	13,349
Charitable activities			
UWB		47,339	39,985
Other		896	906
Total		<u>62,897</u>	<u>54,240</u>
 NET INCOME/(EXPENDITURE)		(11,688)	125,059
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,928,956	1,803,897
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,917,268</u></u>	<u><u>1,928,956</u></u>

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet
31 December 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	1,751,006	1,751,903
CURRENT ASSETS			
Stocks	8	14,696	15,402
Debtors	9	4,727	5,302
Cash at bank and in hand		147,375	156,349
		166,798	177,053
CREDITORS			
Amounts falling due within one year	10	(536)	-
NET CURRENT ASSETS		166,262	177,053
TOTAL ASSETS LESS CURRENT LIABILITIES		1,917,268	1,928,956
NET ASSETS		1,917,268	1,928,956
FUNDS	11		
Unrestricted funds		1,917,268	1,928,956
TOTAL FUNDS		1,917,268	1,928,956

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2023 and were signed on its behalf by:

John Morgan

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet - continued
31 December 2022

J Morgan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standards 102 'The Financial Reporting Standards applicable in UK and Republic of Ireland' and the Charities Act 2011. The financial statement have been prepared under the historical cost convention as modified to include the revaluation of fixed assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 20% on reducing balance
Motor vehicles	- 20% on cost
Furniture and fittings	- 20% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

VAT

The charity accurately calculates VAT on cost and sales regarding its trading part of the charity. Where costs are apportioned these are done on a reasonable basis and only recovering VAT on the element applicable to the trade.

Freehold Property

Freehold property are stated at their revalued amounts, being the fair value at the date of revaluation.

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Book sales	5,213	5,677
Post and packing	579	813
	<u>5,792</u>	<u>6,490</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	17,305	8,995
Tax reclaimed	3,621	4,492
Deposit account interest	1,499	513
Foreign exchange gain/(losses)	(25)	160
	<u>22,400</u>	<u>14,160</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>897</u>	<u>906</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	158,649
Other trading activities	6,490
Investment income	14,160
Total	<u>179,299</u>
 EXPENDITURE ON	
Raising funds	13,349

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Charitable activities	
UWB	39,985
Other	906
Total	<u>54,240</u>
 NET INCOME	 125,059
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,803,897
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,928,956</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Furniture and fittings £	Totals £
COST					
At 1 January 2022 and 31 December 2022	<u>1,750,000</u>	<u>32,544</u>	<u>2,577</u>	<u>23,934</u>	<u>1,809,055</u>
DEPRECIATION					
At 1 January 2022	-	32,498	859	23,795	57,152
Charge for year	-	10	859	28	897
At 31 December 2022	<u>-</u>	<u>32,508</u>	<u>1,718</u>	<u>23,823</u>	<u>58,049</u>
NET BOOK VALUE					
At 31 December 2022	<u>1,750,000</u>	<u>36</u>	<u>859</u>	<u>111</u>	<u>1,751,006</u>
At 31 December 2021	<u>1,750,000</u>	<u>46</u>	<u>1,718</u>	<u>139</u>	<u>1,751,903</u>

	2022 £
Valuation at 1 April 2018	224,817
Revaluation	1,525,183
Valuation at 31 December 2022	<u>£1,750,000</u>

Freehold property was valued by Bracketts Chartered Surveyors on 21 June 2018 at £1,750,000 which is reflected in these accounts.

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. STOCKS

	2022	2021
	£	£
Stocks	14,696	15,402
	<u>14,696</u>	<u>15,402</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	208	228
Tax	3,621	4,492
VAT	898	582
	<u>4,727</u>	<u>5,302</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	536	-
	<u>536</u>	<u>-</u>

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	1,928,956	(11,688)	1,917,268
	<u>1,928,956</u>	<u>(11,688)</u>	<u>1,917,268</u>
TOTAL FUNDS	<u>1,928,956</u>	<u>(11,688)</u>	<u>1,917,268</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,209	(62,897)	(11,688)
	<u>51,209</u>	<u>(62,897)</u>	<u>(11,688)</u>
TOTAL FUNDS	<u>51,209</u>	<u>(62,897)</u>	<u>(11,688)</u>

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,803,897	125,059	1,928,956
TOTAL FUNDS	<u>1,803,897</u>	<u>125,059</u>	<u>1,928,956</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	179,299	(54,240)	125,059
TOTAL FUNDS	<u>179,299</u>	<u>(54,240)</u>	<u>125,059</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,803,897	113,371	1,917,268
TOTAL FUNDS	<u>1,803,897</u>	<u>113,371</u>	<u>1,917,268</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,508	(117,137)	113,371
TOTAL FUNDS	<u>230,508</u>	<u>(117,137)</u>	<u>113,371</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	11,735	15,657
Donations	6,622	139,735
Subscriptions	3,770	2,600
Doves Nest contributions	890	657
	23,017	158,649
Other trading activities		
Book sales	5,213	5,677
Post and packing	579	813
	5,792	6,490
Investment income		
Rents received	17,305	8,995
Tax reclaimed	3,621	4,492
Deposit account interest	1,499	513
Foreign exchange gain/(losses)	(25)	160
	22,400	14,160
Total incoming resources		
	51,209	179,299
EXPENDITURE		
Other trading activities		
Purchases	2,597	2,632
Bad debts	6	-
Printing and Stationery	1,094	292
Computer and Broadband	2,301	2,122
Motor expenses	2,189	1,189
Travel and accommodation	1,572	1,940
Exhibition costs	635	158
Self Employed labour	1,200	1,200
Carriage	796	1,204
Transport and import costs	225	840
Accountancy	1,430	1,353
Bank charges	353	140
Credit card charges	264	279
	14,662	13,349
Charitable activities		
Rates and water	4,548	4,249
Carried forward	4,548	4,249

This page does not form part of the statutory financial statements

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Charitable activities		
Brought forward	4,548	4,249
Insurance	5,311	3,794
Light and heat	13,855	11,149
Household and food	17,222	9,534
Meeting expenses	409	265
Telephone	2,414	2,271
Postage and stationery	90	62
Repairs and Property Maintenance	2,575	6,828
Grounds Maintenance	915	1,833
	47,339	39,985
Other		
Depreciation of office equipment	9	12
Motor vehicles	859	859
Depreciation of furniture and fittings	28	35
	896	906
Total resources expended	62,897	54,240
Net (expenditure)/income	(11,688)	125,059

This page does not form part of the statutory financial statements

Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

t: 01892 514451
e: info@ward-mackenzie.co.uk
w: www.ward-mackenzie.co.uk

The Universal White Brotherhood UK
The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Our Ref: JG/U021
13 April 2023

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 December 2022 the following representations were made to us by the management and directors. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

Representation

1. You acknowledged as directors that you have fulfilled your responsibilities under the Companies Act 2006 for making accurate representations to ourselves and for the accounts which we have prepared for the company.
2. You confirmed that all accounting records had been made available to us for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to ourselves.
3. You confirmed that the company had no liabilities or contingent liabilities other than those disclosed in the accounts.
4. You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

5. You confirmed that the company has agreed to provide the following loan facilities to the following directors during the year:

Name of director	Maximum amount available to the director	Interest charged on borrowings
N/A		

All amounts borrowed by directors are repayable to the company on demand and within 9 months of the above period end at the latest.

It has been agreed with the directors that, unless specified otherwise in the books and records, all amounts drawn from the company are repayable loans in line with this agreement.

6. Other than as set out above and disclosed in note to the accounts, you confirmed that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters.
7. You confirmed that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that you are not aware of any further related party matters or transactions.

Party	Relationship	Nature of transaction

You confirmed that you were aware that a related party of the company is a person or organisation which either directly or indirectly controls, has joint control of, or significantly influences the company or vice versa and as a result will include: shareholders (as a guide with more than 20% of the voting rights), directors, other key management, close family and other business interests of the previous.

8. You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
9. You confirmed that there are no companies associated with this company for tax purposes. You confirmed your understanding that companies are associated for tax purposes if they are under the control of the same person or persons and that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

10. You confirmed that there are no laws or regulations that are central to the company's ability to conduct its business.
11. You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the company is a going concern.

Yours faithfully

Ward Mackenzie Ltd

Ward Mackenzie Ltd

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the directors during the course of preparing the company's accounts.

Yours faithfully

John Morgan

.....
On behalf of the board of directors
The Universal White Brotherhood UK

Date: .18/04/2023

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
The Universal White Brotherhood UK

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

Contents of the Financial Statements
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 Brotherhood has no religious or political affiliations and freely invites all those who, regardless of nationality, colour or creed, are seeking to improve their lives through a fuller understanding of the universal laws of spiritual science which underpin man's psychic and physical wellbeing. The teaching and methods of the philosopher and spiritual teacher Omraam Mikhael Aivanhov are studied and shared in an environment of collective fellowship. The Brotherhood's extensive publications have been translated into more than thirty languages.

The charity:

- 1 Maintains a permanent centre at The Doves Nest, adjoining the Ashdown Forest in East Sussex, where it holds regular meetings at weekends and longer retreat congresses which are open, by arrangement, to both subscribing members and non-members.
- 2 Supports, by the provision of audio & video lectures, books and other printed materials, those experienced members who establish and run small regional groups for those adherents not located within easy reach of The Doves Nest.
- 3 Arranges and manages stands for Prosveta (the Brotherhood's trading and publishing arm) at a number of Mind Body Spirit themed festivals held annually throughout the UK to help promotion and dissemination of the teaching.
- 4 Promotes, sells and distributes Prosveta's published materials in printed, audio and video format via its mail order facility to both individuals and booksellers.
- 5 Maintains websites at <https://omraam-uwv.uk>, www.dovesnest.org and www.prosveta.co.uk to advertise forthcoming Brotherhood activities and meetings and the availability of newly published material. A social media presence is also maintained at www.facebook.com/prosveta.co.uk and www.facebook.com/UWVUK.

FINANCIAL REVIEW

Reserves policy

The receipt of income is weighted around the start of the calendar year when subscriptions fall due and the larger donations are generally received. Income from the sale of printed, audio and video material via the charity's trading arm, Prosveta, is received throughout the year as is income for use of accommodation at The Doves Nest and for attendance at monthly meetings and congresses. The Brotherhood has been maintaining a Reserves Policy to keep a sum of approximately £25,000 in a low risk building society charity account to be held against the need to fund unforeseen or emergency expenditure at its headquarters, The Doves Nest, and to keep monies in its Business Reserve Account at the bank that can be drawn upon or replenished during the year to cover fluctuating day to day income and expenditure.

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Universal White Brotherhood UK changed its constitution and incorporated as a Charitable Incorporated Organization on 02 January 2018. This change brought the charity into line with modern practice and saw the initial appointment of seven trustee directors to the board. The new charity became operational on 01 April 2018 and it was decided, for reasons of governance, that its accounting year should now coincide with the calendar year.

The Brotherhood in the United Kingdom forms one of a number of associations worldwide promoting the spiritual teachings of the Master, Omraam Mikhael Aivanhov, a Bulgarian philosopher who taught in France for nearly 50 years until his death in 1986.

The Brotherhood maintains its administrative and educational centre at The Doves Nest in East Sussex, from which it procures and distributes the teachings throughout the country via:

- a. its trading arm, Prosveta UK, through the sale of printed, audio & video materials;
- b. its website at <https://omraam-uwk.uk> and social media;
- c. regular meetings and congresses at the Centre and at regional venues.

Three of the Brotherhood's trustees currently reside at The Doves Nest to administer the day-to-day running of the charity and maintenance of the premises and grounds.

The core membership contributes to the cost of running the charity and upkeep of The Doves Nest via subscriptions and regular donations. At the end of the current review period the membership stood at 46, but the number of adherents who attend meetings, study the teachings and purchase Prosveta's various publications far exceed this number.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012807 (England and Wales)

Registered Charity number

1176485

Registered office

The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Trustees

J Morgan Trustee
A E S Eastman Trustee
E Ramia Trustee
Ms H M Howard Trustee
Ms R E Collett Trustee
Miss V Norman Trustee

Independent Examiner

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

The Universal White Brotherhood UK

Report of the Trustees
for the Year Ended 31 December 2021

REVIEW OF THE ACCOUNTING PERIOD

The charity's principal asset is The Doves Nest, its headquarters and spiritual retreat centre located in the Ashdown Forest near Uckfield in East Sussex. The property was gifted to the old charity upon its inception in 1985. It was revalued when the assets of the old charity transferred to the new one and its market value was then assessed, in accordance with the RICS Valuation Global Standards 2017, at £1,750,000. To effect the transfer of assets to the new charity it was also necessary to clear all outstanding long term loan debt.

Whilst the charity is heavily dependent upon donations to help fulfil its objectives, it receives some income from its trading arm, Prosveta, which distributes, via website and mail order, translations of the Teaching's literature as well as audio and video material. Turnover for the year was £6,490 from this source which was very similar to that of last year and continues to reflect the challenging market conditions..

The residential accommodation at The Doves Nest is available to members and non-members over the weekend of our monthly meetings and also during the longer congresses which are usually held several times a year. Whilst the Covid 19 pandemic restrictions continued to preclude the holding of a number of the full weekend meetings and congresses, income from this source was up from £5,115 in 2020 to £8,995 because of the recent take up of a long-term room letting. During the Summer months we again held outdoor, socially distanced, Sunday meetings in the grounds of The Doves Nest.

As with last year, the covid 19 restrictions resulted in the majority of our Central London and regional meetings having to be cancelled. Nevertheless, Internet technology enabled more outreach to be conducted online and cancelled meetings were replaced by YouTube presentations and, where practicable, as for the AGM, gatherings over Zoom.

The ongoing pandemic restrictions meant that the Brotherhood 's popular residential course for Paneurhythmy circle dancing in May again had to be cancelled as did the weekend part singing tuition sessions. Likewise, we were unable to man stands at the Mind Body Soul Experiences at North London's Alexandra Palace and at other regional exhibitions which were all cancelled. Accordingly, neither income nor expenditure was generated from these sources during 2021.

Income receipts from subscriptions and donations amounted to some £158,649 which included a generous legacy of £135,110 which enabled us to replenish the Brotherhood's reserves and will help to offset rising running costs. Gift-aiding also enabled a total tax reclaim of £4,492 from HMRC for 2021.

Maintenance costs for the property and ground amounted to £8,660 which included scaffolding costs of £3,083 to facilitate external repair work to The Doves Nest and acquisition of some replacement garden machinery.

Receipt of the legacy in 2021 was reflected in the significant excess of Income over Expenditure for the year and better places the Brotherhood to meet future challenges.

Approved by order of the board of trustees on 1 April 2022 and signed on its behalf by:



J Morgan - Trustee

Independent Examiner's Report to the Trustees of
The Universal White Brotherhood UK

Independent examiner's report to the trustees of The Universal White Brotherhood UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

1 April 2022

The Universal White Brotherhood UK

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		158,649	36,157
Other trading activities	2	6,490	6,696
Investment income	3	14,160	11,290
Total		179,299	54,143
 EXPENDITURE ON			
Raising funds		13,349	12,705
Charitable activities			
UWB		39,985	30,618
Other		906	918
Total		54,240	44,241
 NET INCOME		125,059	9,902
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,803,897	1,793,995
 TOTAL FUNDS CARRIED FORWARD		1,928,956	1,803,897

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet
31 December 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	1,751,903	1,752,809
CURRENT ASSETS			
Stocks	8	15,402	13,597
Debtors	9	5,302	6,770
Cash at bank and in hand		156,349	32,654
		177,053	53,021
CREDITORS			
Amounts falling due within one year	10	-	(1,933)
NET CURRENT ASSETS		177,053	51,088
TOTAL ASSETS LESS CURRENT LIABILITIES		1,928,956	1,803,897
NET ASSETS		1,928,956	1,803,897
FUNDS	11		
Unrestricted funds		1,928,956	1,803,897
TOTAL FUNDS		1,928,956	1,803,897

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2022 and were signed on its behalf by:

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet - continued
31 December 2021

J Morgan - Trustee

John Morgan

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standards 102 'The Financial Reporting Standards applicable in UK and Republic of Ireland' and the Charities Act 2011. The financial statement have been prepared under the historical cost convention as modified to include the revaluation of fixed assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 20% on reducing balance
Motor vehicles	- 20% on cost
Furniture and fittings	- 20% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

VAT

The charity accurately calculates VAT on cost and sales regarding its trading part of the charity. Where costs are apportioned these are done on a reasonable basis and only recovering VAT on the element applicable to the trade.

Freehold Property

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

VAT

Freehold property are stated at their revalued amounts, being the fair value at the date of revaluation.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Book sales	5,677	5,679
Post and packing	813	1,017
	<u>6,490</u>	<u>6,696</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	8,995	5,115
Tax reclaimed	4,492	6,085
Deposit account interest	513	104
Foreign exchange gain/(losses)	160	(14)
	<u>14,160</u>	<u>11,290</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>906</u>	<u>918</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,157
Other trading activities	6,696
Investment income	11,290
Total	54,143
 EXPENDITURE ON	
Raising funds	12,705
Charitable activities	
UWB	30,618
Other	918
Total	44,241
 NET INCOME	9,902
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,793,995
 TOTAL FUNDS CARRIED FORWARD	1,803,897

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Furniture and fittings £	Totals £
COST					
At 1 January 2021 and 31 December 2021	1,750,000	32,544	11,690	23,934	1,818,168
DEPRECIATION					
At 1 January 2021	-	32,486	9,113	23,760	65,359
Charge for year	-	12	859	35	906
At 31 December 2021	-	32,498	9,972	23,795	66,265
NET BOOK VALUE					
At 31 December 2021	1,750,000	46	1,718	139	1,751,903
At 31 December 2020	1,750,000	58	2,577	174	1,752,809

	2021 £
Valuation at 1 April 2018	224,817
Revaluation	1,525,183
Valuation at 31 December 2021	<u>£1,750,000</u>

Freehold property was valued by Bracketts Chartered Surveyors on 21 June 2018 at £1,750,000 which is reflected in these accounts.

8. STOCKS

	2021 £	2020 £
Stocks	<u>15,402</u>	<u>13,597</u>

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	228	120
Tax	4,492	6,085
VAT	582	565
	<u>5,302</u>	<u>6,770</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	1,933
	<u>-</u>	<u>1,933</u>

11. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	1,803,897	125,059	1,928,956
	<u>1,803,897</u>	<u>125,059</u>	<u>1,928,956</u>
TOTAL FUNDS	<u>1,803,897</u>	<u>125,059</u>	<u>1,928,956</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	179,299	(54,240)	125,059
	<u>179,299</u>	<u>(54,240)</u>	<u>125,059</u>
TOTAL FUNDS	<u>179,299</u>	<u>(54,240)</u>	<u>125,059</u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	1,793,995	9,902	1,803,897
	<u>1,793,995</u>	<u>9,902</u>	<u>1,803,897</u>
TOTAL FUNDS	<u>1,793,995</u>	<u>9,902</u>	<u>1,803,897</u>

The Universal White Brotherhood UK

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,143	(44,241)	9,902
TOTAL FUNDS	<u>54,143</u>	<u>(44,241)</u>	<u>9,902</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,793,995	134,961	1,928,956
TOTAL FUNDS	<u>1,793,995</u>	<u>134,961</u>	<u>1,928,956</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,442	(98,481)	134,961
TOTAL FUNDS	<u>233,442</u>	<u>(98,481)</u>	<u>134,961</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	15,657	21,739
Donations	139,735	10,389
Subscriptions	2,600	3,635
Doves Nest contributions	657	394
	158,649	36,157
Other trading activities		
Book sales	5,677	5,679
Post and packing	813	1,017
	6,490	6,696
Investment income		
Rents received	8,995	5,115
Tax reclaimed	4,492	6,085
Deposit account interest	513	104
Foreign exchange gain/(losses)	160	(14)
	14,160	11,290
Total incoming resources		
	179,299	54,143
EXPENDITURE		
Other trading activities		
Purchases	2,632	2,836
Printing and Stationery	292	524
Computer and Broadband	2,122	2,240
Motor expenses	1,189	1,769
Travel and accommodation	1,940	248
Exhibition costs	158	396
Self Employed labour	1,200	1,200
Carriage	1,204	1,368
Transport and import costs	840	142
Accountancy	1,353	1,315
Bank charges	140	168
Credit card charges	279	499
	13,349	12,705
Charitable activities		
Rates and water	4,249	4,529
Carried forward	4,249	4,529

This page does not form part of the statutory financial statements

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Brought forward	4,249	4,529
Insurance	3,794	4,194
Light and heat	11,149	8,885
Household and food	9,534	8,138
Meeting expenses	265	-
Telephone	2,271	2,448
Postage and stationery	62	95
Repairs and Property Maintenance	6,828	1,875
Grounds Maintenance	1,833	454
	39,985	30,618
 Other		
Depreciation of office equipment	12	15
Motor vehicles	859	859
Depreciation of furniture and fittings	35	44
	906	918
Total resources expended	54,240	44,241
Net income	125,059	9,902

Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

t: 01892 514451
e: info@ward-mackenzie.co.uk
w: www.ward-mackenzie.co.uk

The Universal White Brotherhood UK
The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Our Ref: JG/U021
01 April 2022

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 December 2021 the following representations were made to us by the management and directors. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

Representation

1. You acknowledged as directors that you have fulfilled your responsibilities under the Companies Act 2006 for making accurate representations to ourselves and for the accounts which we have prepared for the company.
2. You confirmed that all accounting records had been made available to us for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to ourselves.
3. You confirmed that the company had no liabilities or contingent liabilities other than those disclosed in the accounts.
4. You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

5. You confirmed that the company has agreed to provide the following loan facilities to the following directors during the year:

Name of director	Maximum amount available to the director	Interest charged on borrowings
-NA-		

All amounts borrowed by directors are repayable to the company on demand and within 9 months of the above period end at the latest.

It has been agreed with the directors that, unless specified otherwise in the books and records, all amounts drawn from the company are repayable loans in line with this agreement.

6. Other than as set out above and disclosed in note to the accounts, you confirmed that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors, nor to guarantee or provide security for such matters.
7. You confirmed that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that you are not aware of any further related party matters or transactions.

Party	Relationship	Nature of transaction

You confirmed that you were aware that a related party of the company is a person or organisation which either directly or indirectly controls, has joint control of, or significantly influences the company or vice versa and as a result will include: shareholders (as a guide with more than 20% of the voting rights), directors, other key management, close family and other business interests of the previous.

8. You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
9. You confirmed that there are no companies associated with this company for tax purposes other than the companies set out below. You confirmed your understanding that companies are associated for tax purposes if they are under the control of the same person or persons and that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

10. You confirmed that there are no laws or regulations that are central to the company's ability to conduct its business.
11. You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the company is a going concern.

Yours faithfully

Ward Mackenzie Ltd

Ward Mackenzie Ltd

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the directors during the course of preparing the company's accounts.

Yours faithfully

John Morgan

.....
On behalf of the board of directors
The Universal White Brotherhood UK

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
The Universal White Brotherhood UK

Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 Brotherhood has no religious or political affiliations and freely invites all those who, regardless of nationality, colour or creed, are seeking to improve their lives through a fuller understanding of the universal laws of spiritual science which underpin man's psychic and physical wellbeing. The teaching and methods of the philosopher and spiritual teacher Omraam Mikhael Aivanhov are studied and shared in an environment of collective fellowship. The Brotherhood's extensive publications have been translated into more than thirty languages.

The charity:

- 1 Maintains a permanent centre at The Doves Nest, adjoining the Ashdown Forest in East Sussex, where it holds regular meetings at weekends and longer retreat congresses which are open, by arrangement, to both subscribing members and non-members.
- 2 Supports, by the provision of audio & video lectures, books and other printed materials, those experienced members who establish and run small regional groups for those adherents not located within easy reach of The Doves Nest.
- 3 Arranges and manages stands for Prosveta (the Brotherhood's trading and publishing arm) at a number of Mind Body Spirit themed festivals held annually throughout the UK to help promotion and dissemination of the teaching.
- 4 Promotes, sells and distributes Prosveta's published materials in printed, audio and video format via its mail order facility to both individuals and booksellers.
- 5 Maintains websites at <https://omraam-uwv.uk>, www.dovesnest.org and www.prosveta.co.uk to advertise forthcoming Brotherhood activities and meetings and the availability of newly published material. A social media presence is also maintained at www.facebook.com/prosveta.co.uk and www.facebook.com/UWVUK.

FINANCIAL REVIEW

Reserves policy

The receipt of income is weighted around the start of the calendar year when subscriptions fall due and the larger donations are generally received. Income from the sale of printed, audio and video material via the charity's trading arm, Prosveta, is received throughout the year as is income for use of accommodation at The Doves Nest and for attendance at monthly meetings and congresses. The Brotherhood has been maintaining a Reserves Policy to keep a sum of approximately £25,000 in a low risk building society charity account to be held against the need to fund unforeseen or emergency expenditure at its headquarters, The Doves Nest, and to keep monies in its Business Reserve Account at the bank that can be drawn upon or replenished during the year to cover fluctuating day to day income and expenditure.

The reserve fund remained depleted during 2020, amounting to £10,533. A substantial legacy, expected during 2020, has now been received which enables the charity to restore its reserves in accordance with stated policy in 2021. Overall bank and cash balances at the year end, however, totalled some £32,654 and no monies have had to be called upon to fund urgent expenditure during 2020.

The Universal White Brotherhood UK

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Universal White Brotherhood UK changed its constitution and incorporated as a Charitable Incorporated Organization on 02 January 2018. This change brought the charity into line with modern practice and saw the initial appointment of seven trustee directors to the board. The new charity became operational on 01 April 2018 and it was decided, for reasons of governance, that its accounting year should now coincide with the calendar year.

The Brotherhood in the United Kingdom forms one of a number of associations worldwide promoting the spiritual teachings of the Master, Omraam Mikhael Aivanhov, a Bulgarian philosopher who taught in France for nearly 50 years until his death in 1986.

The Brotherhood maintains its administrative and educational centre at The Doves Nest in East Sussex, from which it procures and distributes the teachings throughout the country via:

- a. its trading arm, Prosveta UK, through the sale of printed, audio & video materials;
- b. its website at <https://omraam-uwv.uk> and social media;
- c. regular meetings and congresses at the Centre and at regional venues.

Three of the Brotherhood's trustees currently reside at The Doves Nest to administer the day-to-day running of the charity and maintenance of the premises and grounds.

The core membership contributes to the cost of running the charity and upkeep of The Doves Nest via subscriptions and regular donations. At the end of the current review period the membership stood at 46, but the number of adherents who attend meetings, study the teachings and purchase Prosveta's various publications far exceed this number.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE012807 (England and Wales)

Registered Charity number

1176485

Registered office

The Doves Nest
Duddleswell
Uckfield
East Sussex
TN22 3JJ

Trustees

J Morgan Trustee
A E S Eastman Trustee
E Ramia Trustee
Ms H M Howard Trustee
Ms R E Collett Trustee
Miss V Norman Trustee

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

REVIEW OF THE ACCOUNTING PERIOD

The charity's principal asset is The Doves Nest, its headquarters and spiritual retreat centre located in the Ashdown Forest near Uckfield in East Sussex. The property was gifted to the old charity upon its inception in 1985. It was revalued when the assets of the old charity transferred to the new one and its market value was then assessed, in accordance with the RICS Valuation Global Standards 2017, at £1,750,000.

Whilst the charity is heavily dependent upon donations to help fulfil its objectives, it receives some income from its trading arm, Prosveta, which distributes, via website and mail order, translations of the Teaching's literature as well as audio and video material. Turnover for the year was £6,682 from this source and this reflects the continuing pressure on sales volume.

Regular income is also derived from the residential accommodation at The Doves Nest which is available to members and non-members over the weekends of our monthly meetings and during the longer congresses which are held several times a year. Income from this source amounted to just £5,115, which was half last year's receipt, and reflected the long periods of lockdown occasioned by the Covid 19 pandemic restrictions which precluded the holding of weekend meetings and congresses. We were, however, able to hold three weekend monthly meetings prior to the first lockdown and then three socially distanced outdoor day meetings in the grounds during the relaxation of restrictions over the summer.

Unfortunately, the Covid 19 restrictions meant that the majority of our Central London and regional meetings had to be cancelled. Accordingly, voluntary donations from this source were also sharply down. Donations thus eligible for HMRC's GASDS scheme amounted to £454 generating a tax reclaim of £113.

Income receipts from subscriptions and donations, however, amounted to £35,703 and a significant amount of gift-aiding has enabled a tax reclaim of £5,971 to be made.

In terms of events usually held at The Doves Nest focussing upon putting the teaching's philosophy and methods for spiritual development into practice, 2020 has necessarily been a quiet year due to the Covid 19 restrictions. In particular, the Brotherhood's popular residential course for Paneurhythmy circle dancing had to be cancelled as did the weekend tuition sessions for learning the part singing of sacred songs. Likewise, we were unable to man stands at the Mind Body Soul Experience at North London's Alexandra Palace and at other regional exhibitions which were all cancelled.

Nevertheless, Internet technology enabled more outreach to be conducted online and those London and Doves Nest meetings that had to be cancelled were replaced by YouTube presentations and, where practicable, encounters over Zoom. We were also able link up, internationally, with several of the Brotherhood's other groups outside of the UK which were hosting online meetings. This has contributed to a more global and inclusive spirit of co-operation at a time of severe travelling restrictions.

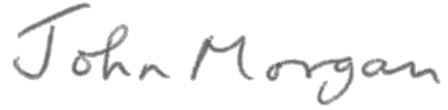
The cost of repairs and servicing to the property and for grounds maintenance amounted to £2,328 which was modest.

A generous level of donations this year has helped to keep the charity's profit and loss account in positive territory, and a significant legacy, which was received after the year end, will bolster the charity's finances and foster new opportunities going forward.

The Universal White Brotherhood UK

Report of the Trustees
for the Year Ended 31 December 2020

Approved by order of the board of trustees on 20 May 2021 and signed on its behalf by:

A handwritten signature in black ink that reads "John Morgan". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

J Morgan - Trustee

Independent Examiner's Report to the Trustees of
The Universal White Brotherhood UK

Independent examiner's report to the trustees of The Universal White Brotherhood UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Ward Mackenzie
Ward Mackenzie Ltd
Chartered Accountants
Thatcher House
12 Mount Ephraim
Tunbridge Wells
Kent
TN4 8AS

20 May 2021

The Universal White Brotherhood UK

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		36,157	33,343
Other trading activities	2	6,696	7,486
Investment income	3	11,290	15,303
Total		54,143	56,132
 EXPENDITURE ON			
Raising funds		12,705	17,379
Charitable activities			
UWB		30,618	39,360
Other		918	932
Total		44,241	57,671
 NET INCOME/(EXPENDITURE)		9,902	(1,539)
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,793,995	1,795,534
 TOTAL FUNDS CARRIED FORWARD		1,803,897	1,793,995

The notes form part of these financial statements

The Universal White Brotherhood UK

Balance Sheet
31 December 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	1,752,809	1,753,727
CURRENT ASSETS			
Stocks	8	13,597	12,745
Debtors	9	6,770	5,193
Cash at bank and in hand		32,654	23,196
		53,021	41,134
CREDITORS			
Amounts falling due within one year	10	(1,933)	(866)
NET CURRENT ASSETS		51,088	40,268
TOTAL ASSETS LESS CURRENT LIABILITIES		1,803,897	1,793,995
NET ASSETS		1,803,897	1,793,995
FUNDS	11		
Unrestricted funds		1,803,897	1,793,995
TOTAL FUNDS		1,803,897	1,793,995

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2021 and were signed on its behalf by:

John Morgan

The notes form part of these financial statements

Balance Sheet - continued
31 December 2020

J Morgan - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statement of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standards 102 'The Financial Reporting Standards applicable in UK and Republic of Ireland' and the Charities Act 2011. The financial statement have been prepared under the historical cost convention as modified to include the revaluation of fixed assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 20% on reducing balance
Motor vehicles	- 20% on cost
Furniture and fittings	- 20% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

VAT

The charity accurately calculates VAT on cost and sales regarding its trading part of the charity. Where costs are apportioned these are done on a reasonable basis and only recovering VAT on the element applicable to the trade.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

VAT

Freehold Property

Freehold property are stated at their revalued amounts, being the fair value at the date of revaluation.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Book sales	5,679	6,630
Post and packing	1,017	856
	<u>6,696</u>	<u>7,486</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	5,115	10,541
Tax reclaimed	6,085	4,627
Deposit account interest	104	142
Foreign exchange gain/(losses)	(14)	(7)
	<u>11,290</u>	<u>15,303</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>918</u>	<u>931</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	33,343
Other trading activities	7,486
Investment income	15,303
Total	<u>56,132</u>
 EXPENDITURE ON	
Raising funds	17,379
Charitable activities	
UWB	39,360
Other	932
Total	<u>57,671</u>
 NET INCOME/(EXPENDITURE)	<u>(1,539)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,795,534
 TOTAL FUNDS CARRIED FORWARD	<u><u>1,793,995</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Furniture and fittings £	Totals £
COST					
At 1 January 2020 and 31 December 2020	1,750,000	32,544	11,690	23,934	1,818,168
DEPRECIATION					
At 1 January 2020	-	32,471	8,254	23,716	64,441
Charge for year	-	15	859	44	918
At 31 December 2020	-	32,486	9,113	23,760	65,359
NET BOOK VALUE					
At 31 December 2020	1,750,000	58	2,577	174	1,752,809
At 31 December 2019	1,750,000	73	3,436	218	1,753,727

	2020 £
Valuation at 1 April 2018	224,817
Revaluation	1,525,183
Valuation at 31 December 2020	<u>£1,750,000</u>

Freehold property was valued by Bracketts Chartered Surveyors on 21 June 2018 at £1,750,000 which is reflected in these accounts.

8. STOCKS

	2020 £	2019 £
Stocks	<u>13,597</u>	<u>12,745</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	120	237
Tax	6,085	4,627
VAT	565	329
	<u>6,770</u>	<u>5,193</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	<u>1,933</u>	<u>866</u>

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,793,995	9,902	1,803,897
	<u>1,793,995</u>	<u>9,902</u>	<u>1,803,897</u>
TOTAL FUNDS	<u>1,793,995</u>	<u>9,902</u>	<u>1,803,897</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,143	(44,241)	9,902
	<u>54,143</u>	<u>(44,241)</u>	<u>9,902</u>
TOTAL FUNDS	<u>54,143</u>	<u>(44,241)</u>	<u>9,902</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	1,795,534	(1,539)	1,793,995
	<u>1,795,534</u>	<u>(1,539)</u>	<u>1,793,995</u>
TOTAL FUNDS	<u>1,795,534</u>	<u>(1,539)</u>	<u>1,793,995</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,132	(57,671)	(1,539)
TOTAL FUNDS	<u>56,132</u>	<u>(57,671)</u>	<u>(1,539)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,795,534	8,363	1,803,897
TOTAL FUNDS	<u>1,795,534</u>	<u>8,363</u>	<u>1,803,897</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,275	(101,912)	8,363
TOTAL FUNDS	<u>110,275</u>	<u>(101,912)</u>	<u>8,363</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	21,739	14,568
Donations	10,389	13,126
Subscriptions	3,635	4,545
Doves Nest contributions	394	1,104
	36,157	33,343
 Other trading activities		
Book sales	5,679	6,630
Post and packing	1,017	856
	6,696	7,486
 Investment income		
Rents received	5,115	10,541
Tax reclaimed	6,085	4,627
Deposit account interest	104	142
Foreign exchange gain/(losses)	(14)	(7)
	11,290	15,303
 Total incoming resources		
	54,143	56,132
 EXPENDITURE		
Other trading activities		
Purchases	2,836	3,379
Printing and Stationery	524	1,028
Telephone expenses	-	21
Computer and Broadband	2,240	2,177
Motor expenses	1,769	2,036
Travel and accommodation	248	952
Exhibition costs	396	1,786
Self Employed labour	1,200	1,300
Carriage	1,368	1,091
Transport and import costs	142	295
Accountancy	1,315	2,514
Bank charges	168	125
Credit card charges	499	675
	12,705	17,379

This page does not form part of the statutory financial statements

The Universal White Brotherhood UK

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Other trading activities		
Charitable activities		
Rates and water	4,529	4,312
Insurance	4,194	3,966
Light and heat	8,885	10,416
Household and food	8,138	12,722
Meeting expenses	-	2,320
Donations	-	513
Telephone	2,448	2,050
Postage and stationery	95	190
Repairs and Property Maintenance	1,875	2,053
Grounds Maintenance	454	818
	30,618	39,360
 Other		
Depreciation of office equipment	15	18
Motor vehicles	859	859
Depreciation of furniture and fittings	44	55
	918	932
Total resources expended	44,241	57,671
Net income/(expenditure)	9,902	(1,539)