

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

The Universal White Brotherhood UK

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for the Year Ended 31 December 2020

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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/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 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-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

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.

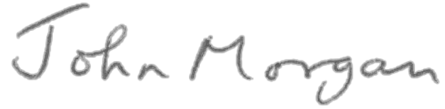
The cost of repairs and servicing to the property and for grounds maintenance amounted to £2,328 which was modest.

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 dark ink that reads "John Morgan". The script is cursive and fluid, with the first letters of "John" and "Morgan" 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
		<hr/> 53,021	<hr/> 41,134
CREDITORS			
Amounts falling due within one year	10	(1,933)	(866)
NET CURRENT ASSETS		<hr/> 51,088	<hr/> 40,268
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 1,803,897	<hr/> 1,793,995
NET ASSETS		<hr/> <hr/> 1,803,897	<hr/> <hr/> 1,793,995
FUNDS	11		
Unrestricted funds		<hr/> 1,803,897	<hr/> 1,793,995
TOTAL FUNDS		<hr/> <hr/> 1,803,897	<hr/> <hr/> 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>

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>

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>

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
	<hr/>	<hr/>
	36,157	33,343
Other trading activities		
Book sales	5,679	6,630
Post and packing	1,017	856
	<hr/>	<hr/>
	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)
	<hr/>	<hr/>
	11,290	15,303
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	30,618	39,360
 Other		
Depreciation of office equipment	15	18
Motor vehicles	859	859
Depreciation of furniture and fittings	44	55
	<hr/>	<hr/>
	918	932
	<hr/>	<hr/>
Total resources expended	44,241	57,671
	<hr/>	<hr/>
Net income/(expenditure)	9,902	(1,539)
	<hr/>	<hr/>