

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
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 2023

	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 2023

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 2023. 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 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 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.

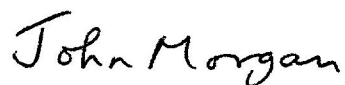
Income receipts from subscriptions and donations amounted to £20,750. Gift-aiding also enabled a total tax reclaim of £3,702 from HMRC for 2023.

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 to 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
		<hr/>	<hr/>
		161,600	166,798
CREDITORS			
Amounts falling due within one year	10	-	(536)
		<hr/>	<hr/>
NET CURRENT ASSETS		161,600	166,262
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,911,718	1,917,268
		<hr/>	<hr/>
NET ASSETS		1,911,718	1,917,268
		<hr/>	<hr/>
FUNDS	11		
Unrestricted funds		1,911,718	1,917,268
		<hr/>	<hr/>
TOTAL FUNDS		1,911,718	1,917,268
		<hr/>	<hr/>

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	<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 2023	-	32,508	1,718	23,823	58,049
Charge for year	-	7	859	22	888
At 31 December 2023	<u>-</u>	<u>32,515</u>	<u>2,577</u>	<u>23,845</u>	<u>58,937</u>
NET BOOK VALUE					
At 31 December 2023	<u>1,750,000</u>	<u>29</u>	<u>-</u>	<u>89</u>	<u>1,750,118</u>
At 31 December 2022	<u>1,750,000</u>	<u>36</u>	<u>859</u>	<u>111</u>	<u>1,751,006</u>

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	832	898
	<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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	106,462	(123,700)	(17,238)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	20,750	23,017
Other trading activities		
Book sales	3,995	5,213
Post and packing	466	579
	<hr/>	<hr/>
	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)
	<hr/>	<hr/>
	30,042	22,400
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/> 44,604	<hr/> 47,339
Other		
Depreciation of office equipment	7	9
Motor vehicles	859	859
Depreciation of furniture and fittings	22	28
	<hr/> 888	<hr/> 896
Total resources expended	<hr/> 60,803	<hr/> 62,897
Net expenditure	<hr/> <hr/> (5,550)	<hr/> <hr/> (11,688)

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