

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

The Universal White Brotherhood UK

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for the Year Ended 31 December 2024

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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/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 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-uwb.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

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
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
		<hr/> 158,105	<hr/> 161,600
CREDITORS			
Amounts falling due within one year	10	(120)	-
NET CURRENT ASSETS		<hr/> 157,985	<hr/> 161,600
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 1,908,079	<hr/> 1,911,718
NET ASSETS		<hr/> <hr/> 1,908,079	<hr/> <hr/> 1,911,718
FUNDS	11		
Unrestricted funds		<hr/> 1,908,079	<hr/> 1,911,718
TOTAL FUNDS		<hr/> <hr/> 1,908,079	<hr/> <hr/> 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

- (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 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

The Universal White Brotherhood UK

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.

The Universal White Brotherhood UK

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

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>

The Universal White Brotherhood UK

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>

The Universal White Brotherhood UK

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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>
	19,647	20,750
Other trading activities		
Book sales	4,738	3,995
Post and packing	596	466
	<hr/>	<hr/>
	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)
	<hr/>	<hr/>
	34,183	30,042
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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	-
	<hr/>	<hr/>
	50,436	44,604
 Other		
Depreciation of office equipment	6	7
Motor vehicles	-	859
Depreciation of furniture and fittings	18	22
	<hr/>	<hr/>
	24	888
 Total resources expended	<hr/>	<hr/>
	62,803	60,803
 Net expenditure	<hr/>	<hr/>
	(3,639)	(5,550)
	<hr/>	<hr/>