

Illuminate Mind Foundation

Report of the Trustees & Financial Statements for the year ended 31st May 2022

Registered Charity No 1178594
Illuminate Mind Foundation

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Reference and Administrative Information

Registered Charity Name	Illuminate Mind Foundation
Charity Registration Number	1178594 (CIO 1 st June 2018)
Charity Registered Office	30 Cross Street, Hampton Hill, Hampton. TW12 1RT
Secretary	Holly Rose Thomas
Trustees	Simon Christopher (Chair) Daniela (Barbara) Matarrese Holly Rose Thomas Debra Frankiewicz
Bankers	HSBC 26 Parade Leamington Spa CV32 4AJ
Independent Examiner	David R Ralph JP FCIE 50 Southwood Road, Rusthall, Tunbridge Wells, Kent TN4 8SP

Illuminate Mind Foundation

Report of the Trustees

For the Year Ending 31st May 2022

Summary of the purposes of the charity as set out in its governing document

- 1/ To promote the religious and philosophical teachings of Jesus Christ in **A Course in Miracles** to the general public primarily in the United Kingdom.
- 2/ To provide illumination, guidance and resources to those who are actively engaged with the teachings of Jesus Christ in **A Course in Miracles** regardless of location.
- 3/ To provide a property primarily in the United Kingdom as a teaching centre, for healing, for worship and fellowship for anyone interested in the spiritual experience and self-transformation promised in **A Course in Miracles**.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

We believe in our mandate, explicitly stated in the teachings, to extend and expound the profoundly transformative spiritual message of A Course in Miracles for the positive benefit of the general public, in the name of God. We do this in two primary ways – firstly by striving to bring individuals together under the guidance of the Holy Spirit for the purpose of discovering the message of atonement, healing the mind through forgiveness, restoring our true relationship with God and to experience the illumination of mind in Christ. Secondly by producing and providing resources in various media formats, via our website and in person.

When making decisions in furthering the charity's objects, the trustees have endeavoured to take the Commission's guidance on public benefit into consideration, in particular, the specific guidance on charities for the advancement of religion.

Grant Making Policy

This grant making policy lays out our aims and principles in awarding grants and also a range of specific checks which will be applied to any given grant depending on the nature of the grant application. Decisions will be made on a case for case basis. We can only fund projects and activities that are exclusively charitable and fall within the objects of the charity.

Participation at some events is without cost, others are by a 'suggested donation' making them accessible to all. The charity wishes no one be excluded from its services and activities for financial reasons. This is advertised on the information provided for the majority of events, classes etc. that the charity promotes.

Where there are fixed costs for accommodation and meals, we try to keep them reasonable. If costs are an obstacle to participation, individuals are informed they are welcome to enquire about assistance. All are welcome. Generally, the amount of assistance is determined through a conversation between the individual and the trustee they had initial contact with, followed by consultation between the trustees and the treasurer. The charity will make up the shortfall in participants funds towards board and lodging in most cases with the discretion to go further should it be warranted. The charity stands ready to provide financial assistance to individuals who wish to attend an event as long as it's in a position to do so.

Funding Criteria

Grants are available to individuals only. The charity will consider all applications that fall within our charitable purposes and meet our funding criteria and, for which, the due diligence process is established.

Grants will be made based on the funding available and solely on merit and so long as the trustee has not identified any unacceptable issues.

Priorities

We require submissions to be made by email detailing costs and shortfall where assistance is being requested.

All grantees will be required to acknowledge receipt of the funding granted and to provide a report on how their grant was used and the impact this has had. The content and nature of information to be reported will be appropriate for the size of grant awarded. The charity will monitor such reports to not only ensure that grants are being used for the purposes intended, but also to assess the impact grants have made. This learning will be used to inform future decision making and policy to maximise the charity's impact.

Decision Making Process

Applications deemed exceptional will be considered by the board of trustees, who work to the Charity Commission C27 guidelines on trustee decision making. In general, applications will be considered between respective trustees, who have contact with the applicant, and the treasurer. In this case the board of trustees will be kept informed and a report made at the subsequent meeting of the board.

Grants are awarded entirely at the discretion of the trustees and their decision is final.

Notification

All applicants will be notified of the outcome of their request and successful applicants will have funding made available. For small grants and any to individuals, we advise applicants of their award and include their obligations in receiving it:

- Confirming receipt
- It may only be spent for the purposes for which it was given
- Confirming its use and on how the grant was spent
- Any unused portion of the grant is to be returned to the charity
- Reporting back on the impact the grant had

Data Protection

Applicants' data will be held in accordance with data protection legislation.

Checks and Due Diligence

The charity will carry out sufficient due diligence on grant applicants to confirm the identity of the applicant and that:

- Any funding will be applied in accordance with the charity's charitable purposes
- Funds will not be knowingly used for illegal purposes, such as money laundering, bribery or financing terrorism
- The applicant does not hold views or have any involvement in activities contrary to the charity's values and charitable purposes

Promotion

Funding assistance is promoted on our website and on the information advertised for events the charity promotes.

Contribution made by volunteers

Between 4 and 6 regular volunteers provide administrative help and practical and technical assistance at events which have enabled us to run the events smoothly and on a more professional level. Residential events require a team of up to 10 volunteers to organize various aspects of the event. One-day or weekend workshops are benefited by 2-3 volunteers helping to set up and break down the hired room, cleaning etc. efficiently.

Volunteers perform a number of administrative tasks such as transcribing talks, copy-reading and correcting.

The charity's property has benefited from the help of volunteers to clean, tend the gardens, decorate and other repair and improvement issues. The charity depends on many volunteers to help communicate our programme and activities to the general public.

Achievements & Performance

The charity has offered a varied programme of events, further extending our activities in the USA with programmes in Tucson, AZ including a 13-day retreat. We've also held a special Easter weekend retreat in Spain, one-day and weekend meetings in London, residential events in Warwickshire, and live streaming events at Christmas and July 4th which were broadly communicated and open to all.

There are three regular study meetings each week and one every two weeks.

We continue to work to develop the resources available on the website and the Spanish pages version, more eBooks, audio recordings and video clips.

Facebook and Instagram are active platforms for communicating our services and message, acting as a portal to our programme and the teachings of spiritual forgiveness.

We create and publish frequent group email bulletins (1500 plus contacts), and engage in general networking between students and teachers of the spiritual philosophy of A Course in Miracles.

We present on the online platform UCDM Colombia, and participate in international conventions. We conduct general networking between students and teachers of A Course in Miracles.

The charity continues to invest in video and audio online streaming software and equipment to support and enhance our outreach programme over the Internet, Zoom and to improve the quality of audio and video recordings. Including translation equipment.

The charity has achieved one of its main objectives by purchasing a property for its use as a teaching, healing and communications centre, in the Greater London area. Work is ongoing to ready it for meetings. Its studio building is actively being used to record audio and video and stream our presentations around the world.

Here's a testament from Mary, one of the participants to a retreat in September, 2021 – *"Just returned from a retreat with Simon Christopher at La Finca de Milagros in Spain. So many beautiful transformative encounters and experiences to open the mind and heart, for which I am very grateful. Before the retreat I had been referred for a brain and spine cancer assessment with Neurology. By the first day of the retreat all symptoms had disappeared. This afternoon I will be going for the MRI scan, as I decided to proceed with a certainty that they will find... nothing! I feel very peaceful about this."*

The charity firmly and positively communicates the vital benefit of forgiveness for spiritual, mental and emotional wellbeing. Forgiveness is well documented as essential to psychological health. Our philosophy presents a systematic programme of spiritual forgiveness. The benefits are life changing for individuals as they develop a renewed relationship with the divine.

The charity works to reach the public as broadly as we are able to within the scope of the religious and spiritual domain. The pandemic has curtailed some in-person activities which we shall restore when appropriate.

The spiritual philosophy is presented in a self-study programme which is life changing for many students. The charity promotes events where individuals can join others in experiential class settings with fellowship and support. The psychological benefits are expressed by individuals, spiritual experiences give confidence in the foundation of the teachings. Metaphysical understanding of sickness and healing are of great benefit to those who have been suffering.

The regular weekly groups provide a consistent support for new students of the material. Many comment on how valuable they are.

The charity provides one-to-one support and counselling on an international basis.

The charity website aims to be a portal to reading, audio and video materials, with approximately 400 visitors each month.

The charity has provided financial assistance where requested and according to our procedures for such requests. £2,138 in total.

Finance Review

Balance of funds held in account at end of accounting year – 31st May 2022 was £18,064

The trustees aim to maintain funds of £17,975 held in reserve to ensure continuity of activities throughout the coming 12 months regardless of any fluctuation in donations.

- £4000 designated towards cash flow and commitments for running costs, monthly and annual account commitments, including additional funding allowance for inflation and contingencies in taking on new account commitments, i.e. accountant/independent examiner.
- £5000 designated for projects planned over the coming 12 months – website development / audio-video studio / publishing - print/video/audio / promotions / equipment / house set up for charity use
- £1575 designated funds for grant-making / financial assistance, segregated and held in sub account.
- £7,400 restricted funds towards the maintenance, repair and renovation of the charity's property over the next 6 -12 months. £15,000 projected as costs, £7,600 additional funds are needed to be raised

Structure, Governance & Management

Trustees are appointed by election by current trustees

Payments Received by Trustees

The board of trustees, taking into regard the CC's guidance on decision making, agreed to employ one of the trustees, Holly Thomas, to undertake a search for suitable properties for a centre. The charity aims to provide a place for teaching and healing, for worship and fellowship and where any member of the public can discover more about the spiritual philosophy. This was a pragmatic solution that saved the charity time in achieving a significant objective. The trustee was paid £491 in total.

Trustee Benefits

The board of trustees, taking into regard the CC's guidance on decision making, agreed to provide Rev. Christopher, a trustee and senior volunteer minister, with accommodations on the first floor of the charity's property. His tenancy started on Dec 1st 2021 and has use of three rooms which would be valued at approximately £1000 monthly on the open market. In the charity's agreement with Rev. Christopher, he will pay the majority of the utility bills, oversee the work of repairs, maintenance and renovations. He will generally act as caretaker of the property to ensure its security, see that it attains and maintains a good standard of repair and is set up to support the charity's activities and functions.

Preparation of Report and Accounts

The Trustees are responsible for preparing the annual report and Financial Statements in accordance with applicable law and United Kingdom accounting standards.

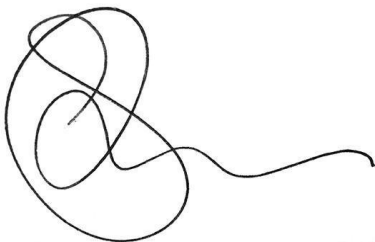
The law applicable to charities in England and Wales requires the Charity to prepare the Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for that year.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 11th March 2023 and signed on their behalf by Simon Christopher (Chair).

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line and a small flourish.

Independent Examiner's Report to the Trustees of Illuminate Mind Foundation

This report on the financial statements of the Charity for the extended year to closure ended 31st May 2022, which are set out on pages 1 to 11, is in respect of an examination carried out under s145 of the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D R Ralph

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775

14th March 2023

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Tunbridge Wells
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TN4 8SP

Illuminate Mind Foundation

Statement of Finance
Activities

For the Year Ending 31st May
2022

			2022			2021
	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Incoming Resources from						
Charitable Activities						
Donations & Gifts	2	387	3,849	817,000	821,236	808
Other Activities						
Investment & other Income						
Total receipts		387	3,849	817,000	821,236	808
2021		808	0	0	808	808
Payments						
Charitable Activities	3	2,662	2,138	0	4,800	5,685
Support Costs	4	549	0	0	549	504
Capital Project	5	3,257	0	809,587	812,844	3,297
Governance Costs	6	1,067	0	0	1,067	60
Total Payments		7,535	2,138	809,587	819,260	9,549
Net receipts/payments		-7,148	1,711	7,413	1,976	-8,741
Funds Brought Forward		16,028	0	0	16,028	5,745
Funds Carried Forward		8,880	1,711	7,413	18,004	-2,996

Illuminate Mind Foundation

Balance Sheet

				<u>2022</u>	<u>2021</u>
		Unrestricted	Designated	Capital	
Fixed Assets					
IMF Centre	5			809,587	809,587
Current Assets					
HSBC Current Account		9,341		7,413	16,754
HSBC Assistance Account			1,575		1,575
CAF Account (Closed 2021)				0	1000
Debtors	7		135	135	
Liabilities					
Creditors	8	-400		-400	
Total Assets Less Liabilities		8,941	1,710	817,000	827,651

Funds

Unrestricted	8,880
Designated	1,771
Restricted Fund	7,413
Capital Fund	809,587
Total Funds	827,651

Notes to the Financial Statements for the year ended 31st May 2022

1 Accounting policies

1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in September 2015 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds represent funds of the Charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity and support activities and the day to day running and administration of the Charity.

Designated funds: funds designated by the Trustees for a particular purpose:

Capital Fund: Holds the value of the IMC

Restricted funds: represent funds of the Charity which have been received with restrictions so that they may only be used by the Trustees for the purpose stated:

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

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

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

Rental income from letting centre is recognised when the rent is due.

	<u>2022</u> £	<u>2021</u> £
2 INCOMING RESOURCES		
Donations & Gifts		
General Fund (Unrestricted)	387	808
Designated Fund (Assistance Fund)	3,714	0
Gift Aid tax recovered	135	0
Restricted Fund (IMC purchase)	817,000	0

A major donor provided the money for purchase of the IMC (property) by way of a cash donation (£450,000) and an underwritten loan (£367,000) via Alkaro Hospitality Ltd. The loan has now been written off. There was no liability on the charity to repay it, so it has not been included as a Creditor below.

PAYMENTS

3 Charitable Activities

Administration	180	51
Promotion	77	
Donations & Grants	2,186	394
Running Events	1,690	45
Production Costs	88	319
Website	579	712

4 Support Costs

IMF Office	549	504
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5 Capital Expenditure

Purchase of IMC	809,587	
Equipment	3,257	3297

6 Governance Costs

Trustee Expenses	176	60
Hire of Casual Worker	491	
Independent Examination costs	400	

The IMC is a property used to provide its charitable work, so the trustees will not be revaluing it, as SORP allows for functional property.

Simon Christopher chair of Trustees is our voluntary church minister, who also acts as caretaker and therefore has an apartment and office within the church centre. If the apartment was let on the open market, it could bring in approximately £12,000 per annum based on similar apartments in the local area.

1 Trustees claimed £176 in expenses during the year, in the previous year 2 number Trustees claimed £60 in expenses

Following the Trustees failing to locate a suitable premises for the IMC they decided, to ask one of their number Holly Rose Thomas to undertake work on a casual basis to locate a site. The hire costs of £491 is seen by the other Trustees good value for money as a property was quickly located.

7. DEBTORS

Income Tax Recoverable	135	n/a
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8. CREDITORS

Independent Examination costs	400	n/a
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9. CASH FLOW

	<u>2022</u>	<u>2021</u>
Cash Brought Forward	16,028	21,025
Cash generated in year	821,236	808
Cash spent in year	819,260	5,745
Cash Carried Forward	<u>18,004</u>	<u>16,028</u>