

**WCCM in the UK**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Charity No: 1189977**

**WCCM in the UK**

**REPORT AND ACCOUNTS**

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**WCCM in the UK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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).

**OUR PURPOSE AND ACTIVITIES**

WCCM in the UK was formed for charitable purposes which advance the Christian Religion particularly in the teaching of the Christian tradition of meditation and prayer.

**ACTIVITIES AND PERFORMANCE**

WCCM in the UK was incorporated as a Charitable Incorporated Organisation (CIO) on 17 June 2020 and registered with the Charity Commission under number 1189977.

The activities of UK community of the World Community for Christian Meditation were formerly organised through The Christian Meditation Trust (UK) - (CMT) - a charity under a Trust Deed established in 2002. The Trustees of CMT, who are also the Trustees of WCCM in the UK, considered that a more appropriate legal form for the UK community should be a Charitable Incorporated Organisation (CIO) and, to that end, established a CIO named WCCM in the UK. The assets and liabilities of CMT were transferred to WCCM in the UK on 31 December 2021. The Trustees believe that the CIO gives greater clarity to the legal organisation of the UK community.

The CIO was not active in 2020. During 2021, the year of these accounts, a year which can be considered as one of transition, the CIO began to receive donations and the annual appeal was conducted by it, although the community's meditation activities were carried out by CMT. Thereafter, from 1 January 2022, all activities, including the 405 groups and 2,665 members, and fundraising will be through the CIO. For a view of the UK's activities during 2021, please see the annual accounts of CMT which can be viewed on the Charity Commission website <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3995296/charity-overview>.

**Public benefit statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

**FINANCIAL REVIEW**

These annual accounts reflect the transitional results of moving from CMT to WCCM in the UK. The operating surplus for the year of £32,100 is therefore not representative of the ongoing financial situation of the UK meditation community as a whole, as outlined above.

During the year, WCCM in the UK received all remaining assets and liabilities of CMT, amounting to £136,687.

The Statement of Financial Activities showed a net surplus of £168,787 (2020 –£nil) for the year, and reserves stand at £168,787 (2020 - £nil).

**Investment powers and policy**

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way that they see fit.

## **WCCM in the UK**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

##### **Reserves policy**

It is the policy of the Trustees to maintain free reserves at a level equivalent to twelve months running costs to enable the Charity to meet its obligations in the short term together with funds to cover any unforeseen deficits or revenue shortfalls.

Twelve months running costs are calculated on the basis of projected expenditure, with no allowance made for projected income. The targeted reserves amount fixed by the trustees for 2022 is £50,000.

The unrestricted funds not designated or invested in tangible fixed assets held by the CIO are £68,366 (2020 - £nil). Designated funds of £100,421 (2020 - £nil) are those funds set aside for specific dedicated activities of the CIO; full details are given in note 10 to the accounts.

The Trustees consider that the Charity's reserves will enhance the services provided and provide financial security for the future.

##### **Risk and risk management**

The Trustees have identified whether there are any major risks to which the CIO may be exposed and believe that the systems in place are adequate to mitigate those risks.

##### **Grant Making Policy**

Grants are awarded after submission of a claim by the applicant to the Trustees. The Trustees review the application to judge if the grant falls within the charity's objectives and whether the application meets its requirements in terms of the benefits it gives. Each application is discussed, reviewed and decided upon by the Trustees at their regular meetings. The grants are processed and administered internally.

##### **FUTURE DEVELOPMENTS**

From an operational perspective and, as stated earlier, the National Council met virtually in November 2021 and the following 3 key priorities were set: for WCCM in the UK -

- Firstly, it was recognised that the support needs of the UK community will have increased, at least in the short term, and that the ways and means of communication need to change, with the expectation that virtual connections, alongside physical meetings, will be incorporated going forward. Consequently, monthly on-line meetings with regional coordinators have been established, alongside enhanced regular email communications. At a local level, a major priority when Covid restrictions cease will be to assist in the re-establishment of groups. There has also been a desire to strengthen the Action Group, bringing in volunteers with different skills and new ideas, whilst retaining those with longer term experience and love for the community and greater attention will be paid to this during the coming year.
- Secondly, the Council wishes to explore and develop/ how we can reach out to people from different backgrounds and contexts beyond our usual circles.
- Finally, the Council wishes to develop the relationship with our international colleagues in order to make the best use of the WCCM resources and opportunities.

## **WCCM in the UK**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

##### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

###### **Governing document**

The charity is governed by its Constitution which sets out the objects and powers of the charity and governs the actions of the Trustees. The charity was registered with the Charity Commissioners on 17 June 2020 under number 1189977.

###### **Recruitment and appointment of Trustees**

The Trustees of the organisation are also the charity trustees for the purposes of charity law. The Constitution stipulates that the power to appoint new Trustees rests with the existing Trustees.

The Constitution stipulates that there shall be no less than four Trustees at any one time. Every appointed Trustee must be appointed for a term of four years and a Trustee may not serve for more than three consecutive terms.

The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

###### **Trustee Induction and training**

The Trustees maintain a good working knowledge of charity law and best practise by attendance at charity courses run by outside providers and by information provided by the Charity Commission.

###### **Trustees' remuneration**

No Trustee received any remuneration in the year arising from services as a Trustee.

###### **Organisation**

The Board of Trustees administers the charity. The Board meets approximately every quarter to review the affairs of the charity and to consider the financial position. To facilitate activities, the Board has delegated authority, within terms of delegation approved by the trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

###### **The role and contribution of volunteers**

The grass roots of the charity are those volunteers who administer and lead local meditation groups, and amongst their number are many who organise, facilitate and lead introductory courses, retreats, talks, and prayer days around the country.

The charity is also reliant on volunteers for almost all governance, management and administrative tasks. Many work in executive roles dealing with, for example, publishing the newsletters, managing our website presence, organising periodic events, introducing and teaching Christian Meditation in schools, managing accounting and treasury matters, and dealing with outreach activities.

###### **Related parties**

Other than The Christian Meditation Trust (UK), the charity has no related parties with which it co-operates in the performance of its activities.

**WCCM in the UK**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Number:** 1189977

**Trustees:** Rosalind Stockley – Chair  
Richard Broughton – retired 31 August 2021  
Richard Eddleston  
Jill Goulding – retired 23 May 2022  
John Reid - Treasurer  
Julie Roberts – appointed 27 October 2021  
Elizabeth Watson  
Penelope Weston

**Principal Office:** Lido Centre, 63 Mattock Lane, London W13 9LA

**Independent Examiner:** David Terry, Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

**Principal Banker:** The Co-operative Bank Plc, P O Box 250, Skelmersdale. WN8 6WT

## WCCM in the UK

### TRUSTEES' REPORT (continued)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

##### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

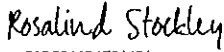
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) observe the methods and principles in the applicable Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- (e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of 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.

##### APPROVAL

This report was approved by the Trustees on 16 August 2022 and signed on their behalf.

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**Rosalind Stockley**  
(Chair of Trustees)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

### WCCM in the UK

I report on the accounts of WCCM in the UK (Charitable Incorporated Organisation) for the year ended 31 December 2021, which are set out on pages 8 to 16.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



D TERRY – CHARTERED ACCOUNTANT  
RAMON LEE LTD  
93 TABERNACLE STREET  
LONDON EC2A 4BA

16 August 2022



**WCCM in the UK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations and legacies	2	169,812	1,733	171,545	-
Income from trading activities	3	203	-	203	-
<b>Total Income</b>		<u>170,015</u>	<u>1,733</u>	<u>171,748</u>	<u>-</u>
<b>Expenditure</b>					
Cost of raising funds	4	2,961	-	2,961	-
Expenditure on charitable activities	4	-	-	-	-
<b>Total expenditure</b>		<u>2,961</u>	<u>-</u>	<u>2,961</u>	<u>-</u>
<b>Net income/( expenditure) and net movement in funds for the year</b>		167,054	1,733	168,787	-
<b>Transfer between funds</b>		(98,688)	98,688	-	-
<i>Reconciliation of funds</i>					
Total funds, brought forward		-	-	-	-
<b>Total funds, carried forward</b>		<u>68,366</u>	<u>100,421</u>	<u>168,787</u>	<u>-</u>

**CONTINUING OPERATIONS**

During the year, assets and liabilities were transferred from Christian Meditation Trust to WCCM in the UK; the net amount of these was £136,687.

**TOTAL RECOGNISED GAINS AND LOSSES**

The Trust has no recognised gains or losses in the above two financial periods other than the above.

The notes on pages 10 to 16 form part of these financial statements

## WCCM in the UK

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Current assets</b>					
Debtors	8	9,741		-	
Cash at bank and in hand		232,867		-	
		<u>242,608</u>		<u>-</u>	
<b>Liabilities</b>					
Creditors falling due with in one year	9	(73,821)		-	
		<u></u>		<u></u>	
<b>Net current assets</b>			168,787		-
<b>Net assets</b>			<u>168,787</u>		<u>-</u>
<b>The funds of the charity</b>					
Unrestricted funds:					
General	10		68,366		-
Designated	10		100,421		-
<b>Total charity funds</b>			<u>168,787</u>		<u>-</u>

These accounts were approved and authorised for issue by the Trustees on 16 August 2022 and were signed on their behalf by:

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Rosalind Stockley

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Rosalind Stockley (Chair of Trustees)

DocuSigned by:

John Reid

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John Reid (Treasurer)

The notes on pages 10 to 16 form part of these financial statements

**WCCM in the UK****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2021****1. ACCOUNTING POLICIES****1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with 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) – Charity SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

WCCM in the UK meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2 Legal status of the charity**

The organisation is a charitable incorporated organisation (CIO) registered as a charity with the Charity Commission on 17 June 2020 (Charity no. 1189977). The charity is established under a written constitution that specifies the objects and powers of the charity and is also governed under this constitution.

**1.3 Preparation of accounts on a going concern basis**

The Charity's Financial Statements show net surplus of £168,787 (2020 - £nil) for the year and free reserves of £68,366. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

**1.4 Income recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- a) Income received by way of donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- b) Legacies entitlement is taken as the earlier of the date on which either: the charity is aware that the probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that the distribution is made, or when a distribution is received from the estate.
- c) Donations of general nature which are not conditional on delivering certain levels of service are included as part of Donations as shown under note 2. Performance related donations which have conditions for a specific outcome are include as Income from Charitable Activities.
- d) Event income are recognised as earned (as the related goods and services are provided) under contract. Income received in advance for the subsequent year is recognised as deferred income until the following year.
- e) Investment income is included when receivable.

**WCCM in the UK**

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1.5 Expenditure recognition and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis under the following headings:

- a) Cost of raising funds comprises the cost of raising donations and their associated support costs.
- b) Expenditure on charitable activities includes the costs directly associated with running events and training, to further the purposes of the Charity and their associated support costs. Grants are recognised as a cost when the Board of Trustees approves the grants.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**1.6 Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

**1.7 Fund accounting**

Unrestricted general funds are available to spend on activities that further any of the purposes of charity.

Designated funds are to used specifically for furthering Christian Meditation in the UK.

**1.8 Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

**1.9 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term cash deposits.

**1.11 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.12 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.13 Taxation**

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## WCCM in the UK

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1.14 Judgement and key sources of estimation uncertainty**

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**1.15 Cash flow statement**

The Charity qualifies as a small Charity and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Individual Donations	34,660	198	34,858	-
Donations from The Christian Meditation Trust	135,152	1,535	136,687	-
	<u>169,812</u>	<u>1,733</u>	<u>171,545</u>	<u>-</u>

**3. INCOME FROM TRADING ACTIVITIES**

	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Book sales	203	-	203	-
	<u>203</u>	<u>-</u>	<u>203</u>	<u>-</u>

**WCCM in the UK**

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. ANALYSIS OF EXPENDITURE**

	Raising Funds	Advancing Christian Meditation	Total 2021	Total 2020
	£	£	£	£
Annual appeal costs	2,011	-	2,011	-
Support costs (Note 5)	50	-	50	-
Governance costs (Note 5)	900	-	900	-
	<u>2,961</u>	<u>-</u>	<u>2,961</u>	<u>-</u>

Of the £2,961 expenditure in 2021 (2020 - £nil), £2,961 (2020 - £nil) was charged to general funds and £nil (2020 - £nil) was charged to designated funds.

Designated funds (note 10) for the year represent awards to various individuals for the purpose of promoting and supporting Christian meditation in the UK; resources such as introduction to meditation; subsidies for those attending residential Essential Teaching Weekends for future leaders within the community.

**5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 4) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of a proportion of direct costs, allocated to each activity.

	General Support	Governance Function	Total 2021	Total 2020
	£	£	£	£
Independent examiner's fees	-	900	900	-
Bank charges and other expenses	50	-	50	-
	<u>50</u>	<u>900</u>	<u>950</u>	<u>-</u>

**6. ANALYSIS OF STAFF COSTS, TRUSTEES' REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL**

The charity did not have any employees during the year (2020 - £nil).

There were no transactions with Trustees in the year (2020 - £nil).

The key management personnel of the charity comprise the Trustees. None of the Trustees were employed or paid fees by the charity (2020 - £nil).

## WCCM in the UK

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. NET INCOME/(EXPENDITURE) FOR THE YEAR**

This is stated after charging:

	2021	2020
	£	£
<b>Net movement in funds is shown after charging:</b>		
Independent examiners' fees	900	-
	<u>900</u>	<u>-</u>

**8. DEBTORS**

	2021	2020
	£	£
Gift aid receivable	4,834	-
Other debtors	3,564	-
Prepayments	1,343	-
	<u>9,741</u>	<u>-</u>

**9. CREDITORS: Amounts falling due within one year**

	2021	2020
	£	£
Accruals	73,576	-
Deferred Income (Note 12)	245	-
	<u>73,821</u>	<u>-</u>

**WCCM in the UK****NOTES TO THE ACCOUNTS (continued)****FOR THE YEAR ENDED 31 DECEMBER 2021****10. MOVEMENT IN FUNDS**

	Balance as at 01.01.21 £	Income £	Expenditure £	Transfer £	Balance as at 31.12.21 £
<b>Unrestricted funds</b>					
Designated funds:					
Eileen Cox legacy fund	-	-	-	98,688	98,688
Oblates	-	1,733	-	-	1,733
	-	1,733	-	98,688	100,421
General funds	-	170,015	2,961	(98,688)	68,366
<b>Total unrestricted funds</b>	-	<b>171,748</b>	<b>2,961</b>	-	<b>168,787</b>
<b>Total funds</b>	-	<b>171,748</b>	<b>2,961</b>	-	<b>168,787</b>

**Description, nature and purpose of unrestricted funds:**

Unrestricted general funds represent accumulated funds available for general use in furthering the Charity's objectives.

**Designated funds:**

Eileen Cox legacy fund is designated by the trustees to further Christian meditation in the UK.  
Oblates funds relate to amounts raised specifically with regard to their own activities.

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds £	Designated Funds £	Total 2021 £
Net Current assets	68,366	100,421	168,787
	<u>68,366</u>	<u>100,421</u>	<u>168,787</u>



**WCCM in the UK**

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. DEFERRED INCOME**

	2021	2020
	£	£
Balance as at 1 January	-	-
Amount released to income in the year	-	-
Amount deferred in the year	245	-
Balance as at 31 December	<u>245</u>	<u>-</u>

Deferred income represents event income received in advance.

**13. RELATED PARTY TRANSACTIONS**

During the year, there was no reimbursement of travel expenses to trustees (2020 - £nil).

During the year, assets and liabilities were transferred from Christian Meditation Trust to WCCM in the UK; the net amount of these was £136,687.

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