

WISDOM THAT BREATHES FOUNDATION

England & Wales · Charity number 1206530

Details

Status	Registered
Legal form	CIO
Registered	2024-01-12
Register	View on the Charity Commission register

Contact

Address	Jayanti House 34 Greenhill Way Harrow HA1 1LE
Phone	07970851708
Email	team@wisdomthatbreathes.com
Website	www.wisdomthatbreathes.com

Activities

Objects: TO ADVANCE THE HINDU FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE TEACHINGS OF HIS HOLINESS S.B. KESHAVA SWAMI (LEGAL NAME: SANDEEP KIRIT SHAH) AND THE WIDER INTERNATIONAL SOCIETY FOR KRISHNA CONSCIOUSNESS (ISKCON, COLLOQUIALLY KNOWN AS HARE KRISHNA), FOUNDED BY A.C. BHAKTIVEDANTA SWAMI PRABHUPADA AND HEADQUARTERED IN THE UK AT BHAKTIVEDANTA MANOR, PRIMARILY BUT NOT EXCLUSIVELY THROUGH: (A) SPREADING RELIGIOUS TEACHINGS OF HINDU PHILOSOPHY AND PRACTICE, IN PARTICULAR BUT NOT EXCLUSIVELY BY CREATING AND SHARING CONTENT AND LITERATURE, PUBLISHING AND SELLING BOOKS, AND PROVIDING COURSES; (B) SUPPORTING THE RELIGIOUS SERVICES, PHILANTHROPIC AND PUBLIC CHARITABLE INITIATIVES OF HIS HOLINESS S.B. KESHAVA SWAMI, IN PARTICULAR BUT NOT EXCLUSIVELY BY ORGANISING RELIGIOUS EVENTS, PROVIDING TRAINING AND VOLUNTEERING OPPORTUNITIES, RAISING FUNDS TO IMPROVE PUBLIC ACCESS TO HINDU TEACHINGS, AND FACILITATING “SEVA” (SERVICE) IN HINDU COMMUNITIES

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£128,354	£23,323	-	-

Trustees

Name	Role	Appointed
DIMPLE PARMAR		2024-01-12
HEMEL PATEL		2024-01-12
MAYANK BADONI		2024-01-12
NIRAJ MULJI		2024-01-12
VEERA MAKWANA		2024-01-12

Accounts



Wisdom That Breathes Foundation

(Charitable Incorporated Organisation)

ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2025

Reference and Administrative Details

Trustees

1. Deepak Dhrona
2. Dimple Parmar
3. Ganesh Singh Basera
4. Hemel Patel
5. Mayank Badoni
6. Niraj Mulji
7. Veera Makwana

Registered Address

Jayanti House
34 Greenhill Way
Harrow
HA1 1LE

Charity Registration Number

1206530

Independent Examiners

Khariwal Associates
35 Bedford Road
Moor Park
HA6 2AX

Objectives and Public Benefit

The objects of Wisdom That Breathes Foundation are:

To advance the Hindu faith for the benefit of the public in accordance with the teachings of His Holiness Svayam Bhagavan Keshava Swami / S.B. Keshava Swami (Legal name: Sandeep Kirit Shah) and the wider International Society for Krishna Consciousness (ISKCON, colloquially known as Hare Krishna), founded by A.C. Bhaktivedanta Swami Prabhupada and headquartered in the UK at Bhaktivedanta Manor, primarily but not exclusively through:

- (a) Spreading religious teachings of Hindu philosophy and practice, in particular but not exclusively by creating and sharing content and literature, publishing and selling books, and providing courses;
- (b) Supporting the religious services, philanthropic and public charitable initiatives of His Holiness S.B. Keshava Swami, in particular but not exclusively by organising religious events, providing training and volunteering opportunities, raising funds to improve public access to Hindu teachings, and facilitating “seva” (service) in Hindu communities

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Activities, Projects and Achievements

Projects delivered by Wisdom That Breathes Foundation (WTB) support and advance the objectives and purposes outlined above.

1. WTB Publications

- This year, WTB published two more books, ‘Gita Life: A Summary of the Bhagavad-gita in Acronyms’ and ‘Book Bhagavata: The Srimad-Bhagavatam Summarised’
- The above are study guides based on the sacred texts *Bhagavad-gita* and *Srimad-Bhagavatam* which form the cornerstone of Hindu teachings and philosophy.
- In total over 8000 books were printed and distributed worldwide, highlighting WTB’s commitment to developing materials that make the practices and philosophies of the Hindu faith more accessible to both existing practitioners as well as the general public.

2. WTB Resources

- WTB Resources was launched, providing free course materials (PowerPoint presentations, Facilitator Notes and Course Recordings) to practitioners worldwide on a variety of topical matters, from religion to relationships, science to sociology, leadership to lifestyle management.
- The courses are split into three levels, each catering to a different audience depending on their level of exposure to the teachings –
 - Level 1 – Resources for newcomers which provide foundational insights into bhakti wisdom
 - Level 2 – Resources for those familiar with the Hindu tradition of bhakti yoga, seeking a more comprehensive understanding

- Level 3 – Resources for dedicated practitioners
- As part of its ongoing project work, WTB continues to develop, launch, and deliver publicly accessible online courses and educational programmes, ensuring that learning opportunities remain open and readily available to the general public.

3. Digital Presence

- WTB continues to support the production and dissemination of video content and digital media by S.B. Keshava Swami. This includes recorded talks, podcasts, and educational content publicly available online, enabling individuals worldwide to engage with spiritual teachings regardless of location or background.
- An active social media presence for religious outreach enables teachings to reach a global audience. Through these platforms, thousands of individuals engaged with educational content promoting spiritual reflection, moral living, and religious understanding.

4. Public Talks and International Outreach

- The charity supported Keshava Swami's travels to deliver faith-based education in person.
- During the year, he travelled to Holland, South Africa, Malaysia, Sweden, Zurich, the USA, India, Canada, Hong Kong, Singapore, and Australia, delivering hundreds of public talks, seminars and corporate events.
- These activities were open to diverse audiences and aimed at making spiritual teachings accessible to all.

Wider Impact

WTB Resources – As part of our WTB Resources initiative, of particular note, our Gita Life 10 week course was taught to over 200 students, many of whom took up spiritual practices for their own personal development and started giving back in their communities.

Events and Outreach – This year, S.B. Keshava Swami was invited to give talks to world leaders attending the World Economic Forum, where he spoke about Conscious Leadership, as well as the corporate events at Google, Stanford University, Apple and Princeton. This gave rise to future engagements.

Digital Impact – During the reporting period, Wisdom That Breathes significantly increased its digital reach through the S.B. Keshava Swami social media channels, imparting practical and spiritual wisdom to a broad audience.

The highest-performing social media reel reached 2.5 million individuals. Overall, Instagram content reached 1.3 million people, representing a 116% increase, with follower numbers growing by over 13,000.

On YouTube, the channel received over 900,000 views, reaching an average monthly audience of almost 24,000, with 49.9% being new viewers, demonstrating increased awareness of the charity among new audiences.

Engagement on TikTok also grew with 1.5 million post views, enabling the charity to reach younger and more diverse audiences.

Overall, this growth strengthened our ability to deliver public benefit by extending our impact beyond existing supporters.

Trustees and Training

Trustees undergo an induction to familiarise themselves with their duties and responsibilities, and confirm that they are able to contribute sufficiently to the charity's effective governance. Trustees are provided with a guidance document which outlines the charity's purposes, governance structure, key policies, and the legal responsibilities.

Additionally, trustees review relevant Charity Commission guidance, including the *5 Minute Guides for Charity Trustees* and *The Essential Trustee: what you need to know, what you need to do*, as published on the gov.uk website.

During the year, trustees also benefited from an onboarding session to support their understanding of governance best practice, compliance, and effective oversight. Individually, trustees recognise their ongoing responsibility to keep their knowledge and skills under review and to undertake further training where appropriate.

All trustees serve in a voluntary capacity and give their time without remuneration. No trustee payments are made, and trustees are required to declare and appropriately manage any conflicts of interest in line with the charity's policies.

Structure, Governance and Management

The charity is constituted as a CIO, wherein the trustees are collectively responsible for the governance and management of its day-to-day affairs.

Within the board, certain trustees take lead responsibility for overseeing specific projects or key functions, such as finance or compliance, while remaining accountable to the full trustee body.

The charity also supports the team responsible for managing the day-to-day activities of S.B. Keshava Swami whose teachings the charity seeks to advance. In addition, volunteers assist with the delivery and administration of the charity's projects, providing organisational and operational support as required.

With the exception of the original trustees, all new trustees are to be appointed through a formal decision taken at a duly convened meeting of the trustees. In choosing new trustees, the existing trustees must take into account the skills, expertise, and experience required for the effective running of the charity as well as the factors outlined in Clause 9(2) of the Constitution. This is covered in the charity's Constitution under Clause 10. There is currently no provision for any external bodies to appoint the trustees.

Statement of Trustees' Responsibilities

The trustees are responsible for the preparation of the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law applicable in England and Wales requires the trustees to prepare financial statements for each financial year that present a true and fair view of the charity's financial activities during the year and of its financial position at the year end.

In preparing the financial statements, the trustees are required to:

- select appropriate accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and the Statement of Recommended Practice have been followed, with any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining adequate accounting records that disclose with reasonable accuracy the financial position of the charity at any time and enable compliance with charity law. They are also responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

Financial Review

The charity's income for the year was £128,354, primarily from individual donations and events. Expenditure totalled £23,323, with the main costs being:

- Printing and Distribution Costs: £3,507
- Venue hire, travel and event costs: £17,717
- Digital infrastructure and web hosting : £1,710

The charity ended the year with a surplus of £105,031, which will be carried forward to support future projects. The trustees are committed to maintaining financial transparency and ensuring that funds are used effectively to further the charity's objectives.

Declaration

There were no serious incidents to report to the Charity Commission during the year. The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

FULL NAME: Deepak Dhrona

ROLE: Trustee

DATE: 30/01/2026

SIGNATURE: 

[Deepak Dhrona \(Jan 30, 2026 13:43:19 GMT\)](#)

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

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").

Independent examiner's statement

I report in respect of my examination of the Trust'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.

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.

M. Khariwal

M Khariwal ACCA

Khariwal Associates Limited

35 Bedford Road HA6 2AX

Statement of Financial Activities

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

		2025 £
INCOME		
	Income from:	
	Donations and Charitable Activities	128,322
	Interest Received	32
TOTAL INCOME		128,354
EXPENDITURE		
	Expenditure on:	
	Charitable Activities	21,223
	Support costs	2,099
TOTAL EXPENDITURE		23,323
Net income / (expenditure)		105,031
Funds brought forward		-
Funds carried forward		105,031

All of the above results are derived from continuing activities.

There were no recognised gains and losses other than those stated above.

Balance Sheet

As at 31 March 2025

	£	2025 £
CURRENT ASSETS		
Debtors	-	
Cash at bank and in hand	105,031	
	105,031	
Creditors:		
amounts falling due within one year	-	
NET CURRENT ASSETS		105,031
Creditors: amounts falling due after more than one year:		-
NET ASSETS		105,031
FUNDS		
Unrestricted funds		
General fund	-	105,031

Accounting Policies

Statement of Compliance

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 - (Charities SORP FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

General Information

The Charity is registered in England and Wales (charity number: 1206530). The Charity's registered office address is : Jayanti House , 34 Greenhill Way , Harrow, HA1 1LE.

Going Concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Key judgements that the Charity has made which have a significant effect on the accounts include preparing forecasts and long term business strategy. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period

Income

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

Fund Accounting

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

which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure 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.

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, finance, personnel and governance costs which support the charity's activities. These costs have been allocated between the direct activities of the charity on the basis of staff time.

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.

	2025
	£
Financial assets at amortised cost (a)	105,031
Financial liabilities at amortised cost (b)	0

(a) comprising all debtors and cash held at bank other than prepayments.

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.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Significant Judgments and Sources of Estimation Uncertainty

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Charity's accounting policies.

Support Costs

	2025 £
Other Support Costs	2,099

Employee and Key Management Personnel

The charity's key management personnel comprise the trustees. The total amount paid in respect of key management personnel during the reporting period, including employer National Insurance and pension contributions, was £ nil. None of the trustees, nor any persons connected with them, received any remuneration or benefits from the charity.

Bank

	2025 £
Bank Balances	105,031

Creditors

Amounts falling due within one year	2025 £
Accruals - Accounting Fee	0

Statement of Funds - Current Year

	Balance at 12 Jan 2024 £	Income £	Expenditure £	Balance at 31 August 2024 £
General fund	-	128,354	(23,323)	105,031
Total funds	-	128,354	(23,323)	105,031

Related Party Transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

WTB Annual Report 2024/25

Final Audit Report

2026-01-30

Created:	2026-01-30
By:	Wisdom That Breathes Team (team@wisdomthatbreathes.com)
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"WTB Annual Report 2024/25" History

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