

THE GRAIL FOUNDATION OF GREAT BRITAIN
ACCOUNTS
YEAR ENDED 31 MARCH 2021

Charity Number: 211305

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2021

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THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2021

Trustees

Dr E Umerah (Chairman)
Mrs J Ellis (Secretary)
Mrs A Badmus
Dr F Badmus
Mr T Cardoso
Mrs R Lawson (Treasurer)
Dr O Mba
Dr P Okojie
Mr R Robertson

Registered Office

23 Hamilton Road
Sidcup
Kent
DA15 7HB

Accountants

McBrides Accountants LLP
Nexus House
2 Cray Road
Sidcup
Kent
DA14 5DA

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the accounts of the charity for the year ended 31 March 2021. This report also represents the trustees' report which is required to be prepared by the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered for charitable purposes with the Charity Commission - Charity Registration Number 211305 and is governed by its Trust Deed dated 3 August 1957.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Dr E Umerah (Chairman)
Mrs J Ellis (Secretary)
Mrs A Badmus
Dr F Badmus
Mr T Cardoso
Mrs R Lawson (Treasurer)
Dr O Mba
Dr P Okojie
Mr R Robertson

The office of Trustee is subject to a tenure of three years and trustees are appointed according to the Trust Deed and Rules.

All trustees give of their time freely and no trustee remuneration was paid in the year.

The trustees and members serving during the year and since the year-end are detailed on page 1 of this report.

ORGANISATION/STRUCTURE

Due to the limited nature of the charity's activities, decisions are made by the trustees as needed, when they meet.

PRINCIPAL AIMS AND ACTIVITIES

The principal aims of the charity during the year was to disseminate the Grail Message of Abd-ru-shin "In the Light of Truth" and associated spiritual literature for the benefit of adherents of the Grail Message and the general public, in particular through the:

- Establishment of Places of Worship according to the sense of the Grail Message.
- Provision of grants to maintain established Places of Worships.
- Provision of grants to support the dissemination of the Grail Message and associated literature through:
 - The advertising of the Grail Message and associated literature in a variety of regional and local publications in England and Scotland.
 - The holding of free public lectures, in a variety of locations, to make this knowledge more widely available in England and Scotland.

Each year our trustees review our activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of religion for the public benefit.

THE GRAIL FOUNDATION OF GREAT BRITAIN

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REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The income of the Grail Foundation comes mainly from private donations from readers of the Grail Message who strive to live according to its teachings and wish to help with its dissemination and not from appeals or any kind of fund-raising activity.

The trustees consider that the activities carried out during the year provide benefit both to adherents of the Grail Message and the wider public. In particular:

- Our Places of Worship provide a centre for Worship, Festivals and related activities to adherents of the Grail Message.
- We hold seminars and/ or meetings during the year to support adherents who are striving to live in the sense of the Grail Message. These strengthen the moral and ethical framework within which these individuals strive to live.
- We have placed a few advertisements in popular publications to promote the knowledge and awareness of the Grail Message and related publications.

RISK MANAGEMENT

The trustees ensure that they meet their obligation to manage the risks relating to the aims and objectives of the charity. There have been no significant risks identified during the year. However, each year the trustees review our activities to ensure they continue to reflect our aims.

RESERVES POLICY

The trustees' policy is to maintain a level of reserves, which will provide a stable base for its continuing activities while at the same time ensuring excessive funds are not accumulated. Total fund reserves at the end of the year were £217,706 (of which £134,530 were unrestricted fund reserves).



Signed on behalf of the charity's trustees:
Mrs R Lawson
Treasurer

THE GRAIL FOUNDATION OF GREAT BRITAIN

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YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of the Grail Foundation of Great Britain

I report to the trustees on my examination of the accounts of the Grail Foundation of Great Britain ('the charity') for the year ended 31 March 2021 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of 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 this 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 work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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.

Signed:



Name: A Warren on behalf of McBrides Accountants LLP

Relevant professional qualification or membership of professional bodies: FCA

Address: Nexus House, 2 Cray Road, Sidcup, Kent DA14 5DA

Date: 27/1/22

THE GRAIL FOUNDATION OF GREAT BRITAIN
 FINANCIAL STATEMENTS
 RECEIPTS AND PAYMENTS
 YEAR ENDED 31 MARCH 2021

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY 2021	Total Circles UNRESTRICTED 2021	TOTAL GFGB + Circles 2021	Total GFGB ONLY 2020	Comparative Total Circles 2020	TOTAL GFGB + Circles 2020
	£	£	£	£	£	£	£	£
INCOMING RESOURCES								
Incoming resources from generated funds								
Legacies	-	-	-	-	-	-	-	-
Donations	41,169	54,370	95,539	71,443	166,982	105,908	59,995	165,903
Property income	4,226	-	4,226	-	4,226	5,260	-	5,260
Refund - cost of books sold	-	-	-	30	30	996	402	1,398
Interest	-	71	71	15	86	102	11	113
TOTAL RECEIPTS	45,395	54,441	99,836	71,488	171,324	112,266	60,408	172,674
RESOURCES EXPENDED								
Grail Circle activities	6,981	58,961	65,942	76,336	142,278	35,764	77,524	113,288
Spread of the Message	-	-	-	-	-	4,694	-	4,694
Maintenance and development of the Grail Centre	5,740	-	5,740	-	5,740	5,550	-	5,550
Administration/ Support	-	-	-	-	-	-	-	-
Legal/ Consultancy fees	2,797	1,251	4,048	-	4,048	15,386	-	15,386
Independent Examination	960	-	960	-	960	960	-	960
Utilities and Council tax	3,624	-	3,624	-	3,624	3,691	-	3,691
Office costs/ stationery	589	-	589	-	589	225	-	225
SUB TOTAL	20,691	60,212	80,903	76,336	157,239	66,270	77,524	143,794
Asset and investment purchases	-	-	-	-	-	458	-	458
TOTAL PAYMENTS	20,691	60,212	80,903	76,336	157,239	66,728	77,524	144,252
Net of receipts/payments	24,704	- 5,771	18,933	- 4,848	14,085	45,538	- 17,116	28,422
CASH FUNDS LAST YEAR	83,327	87,527	170,854	32,767	203,621	135,166	40,033	175,199
Gross transfer between funds	- 67,450	1,420	- 66,030	66,030	0	- 9,850	9,850	-
TOTAL FUNDS CARRIED FORWARD	40,581	83,176	123,757	93,949	217,706	170,854	32,767	203,621

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2021

Categories	Details						Comparative		
		UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total Circles UNRESTRICTED	TOTAL GFGB + Circles	Total GFGB ONLY	Total Circles	TOTAL GFGB + Circles
		£	£	2021	2021	2021	2020	2020	2020
Cash Funds	Bank Accounts	27,701	36,561	64,262	-	64,262	53,801	-	53,801
	Grail Circle Accounts	12,880	46,615	59,495	93,949	153,444	117,053	32,767	149,820
	Deposit Account	-	-	-	-	-	-	-	-
	TOTAL	40,581	83,176	123,757	93,949	217,706	170,854	32,767	203,621

	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total Circles UNRESTRICTED	TOTAL GFGB + Circles
		£	£	2021	2021	2021
		£	£	£	£	£
Funds reconciliation	Cash funds at 31 March 2020	83,327	87,527	170,854	32,767	203,621
	Surplus/ Deficit for the year	24,704	-5,771	18,933	-4,848	14,085
	Transfer between funds	-67,450	1,420	-66,030	66,030	0
	Cash funds at 31 March 2021	40,581	83,176	123,757	93,949	217,706

	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY
		£	£	2021
		£	£	£
Other monetary assets	Gift aid reclaim	16,595	-	16,595
	Adjustment to Gift aid reclaim	0	-	0
	Stock (books)	19,672	-	19,672
	Debtors - refund of cost of books	811	-	811

	Details	Fund	Cost (optional)	Current value (optional)	Cost 2020
Assets retained for the Charity's own use	Freehold property	Unrestricted	420,355	1,063,376	420,355
	Furniture, Fixtures, Equipment	Unrestricted	44,343	-	44,343

	Details	Fund	Amount due (optional)	When due (optional)
Liabilities	Loans	Restricted	21,410	-

Signed on behalf of the charity's trustees



Redcine Lawson
Name

26-Jan-22
Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds	The unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The restricted funds may only be used for the following specified purposes: - Costs associated with the search and purchase of a new national centre - Grants to individuals or organisations that support the achievement of the charity's objectives			
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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Grail Circle activities	Individual	17	31,240
	Grail Circle activities	Institution	49	100,732
			Total	131,972

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration -		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	None		X	

C6 Other information	At the meeting on 28 March 2020, The Trustees decided that bank accounts that are held and managed by local Circles will be included in the Financial Statements of the Charity. The bank account balances, and the related income and expenditure transactions are therefore included in the Receipts and Payments and A&L schedules. As this is a change in accounting policy, the prior year comparatives have been restated accordingly.
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