

**THE GRAIL FOUNDATION OF GREAT BRITAIN**  
**ACCOUNTS**  
**YEAR ENDED 31 MARCH 2023**

**Charity Number: 211305**

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2023

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THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2023

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**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 2023

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The trustees have pleasure in presenting their report and the accounts of the charity for the year ended 31 March 2023. 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 are deemed to be reappointed at the end of each Tenure, unless otherwise confirmed.

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 in England and Scotland.
- Provision of grants to maintain established Places of Worships in England and Scotland.
- 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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YEAR ENDED 31 MARCH 2023

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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 £304,624 (of which £187,538 were unrestricted fund reserves).



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

# THE GRAIL FOUNDATION OF GREAT BRITAIN

## ACCOUNTS

YEAR ENDED 31 MARCH 2023

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### 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 2023 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:

22/12/23




THE GRAIL FOUNDATION OF GREAT BRITAIN  
FINANCIAL STATEMENTS  
RECEIPTS AND PAYMENTS  
YEAR ENDED 31 MARCH 2023

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total Circles UNRESTRICTED	TOTAL GFGB + Circles	Comparative		TOTAL GFGB + Circles
	£	£	2023	2023	2023	Total GFGB ONLY	Total Circles	2022
	£	£	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>								
<b>Incoming resources from generated funds</b>								
Legacies	-	-	-	-	-	-	-	-
Donations	32,789	39,344	72,133	79,499	151,632	97,675	69,747	167,422
Property income	3,192	-	3,192	23,075	26,267	2,528	-	2,528
Refund - cost of books sold	1,111	-	1,111	165	1,276	508	432	940
Bank interest	-	73	73	181	254	25	9	34
<b>TOTAL RECEIPTS</b>	<b>37,092</b>	<b>39,417</b>	<b>76,509</b>	<b>102,920</b>	<b>179,429</b>	<b>100,736</b>	<b>70,188</b>	<b>170,924</b>
<b>RESOURCES EXPENDED</b>								
Grail Circle activities	164	66,550	66,714	147,032	213,746	34,990	66,467	101,457
Spread of the Message	-	-	-	-	-	-	-	-
Maintenance and development of the Grail Centre	5,966	-	5,966	-	5,966	9,981	-	9,981
Administration/ Support	-	-	-	-	-	-	-	-
Legal/ Consultancy fees	-	-	-	-	-	960	-	960
Independent Examination	1,208	-	1,208	-	1,208	1,140	-	1,140
Utilities and Council Tax	3,654	-	3,654	-	3,654	5,475	-	5,475
Office costs/ stationery	-	-	-	-	-	384	-	384
<b>SUB TOTAL</b>	<b>10,992</b>	<b>66,550</b>	<b>77,542</b>	<b>147,032</b>	<b>224,574</b>	<b>52,930</b>	<b>66,467</b>	<b>119,397</b>
Asset and investment purchases/ disposals	-	80,854	80,854	-	80,854	318	-	318
<b>TOTAL</b>	<b>10,992</b>	<b>14,304</b>	<b>3,312</b>	<b>147,032</b>	<b>143,720</b>	<b>53,248</b>	<b>66,467</b>	<b>119,715</b>
Net of receipts/payments	26,100	53,721	79,821	44,112	35,709	47,488	3,721	51,209
CASH FUNDS LAST YEAR	46,978	111,316	158,294	110,621	268,915	123,757	93,949	217,706
Gross transfer between funds	-	16,300	47,951	64,251	-	12,951	12,951	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>56,778</b>	<b>117,086</b>	<b>173,864</b>	<b>130,760</b>	<b>304,624</b>	<b>158,294</b>	<b>110,621</b>	<b>268,915</b>

THE GRAIL FOUNDATION OF GREAT BRITAIN  
FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2023

Categories	Details	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	Total GFGB ONLY 2023 £	Total Circles UNRESTRICTED 2023 £	TOTAL GFGB + Circles 2023 £	Comparative		
							Total GFGB ONLY 2022 £	Total Circles 2022 £	TOTAL GFGB + Circles 2022 £
Cash Funds	Bank Accounts	38,042	36,660	74,702	-	74,702	70,854	-	70,854
	Grail Circle Accounts	18,736	80,426	99,162	130,760	229,922	87,440	110,621	198,061
	<b>TOTAL</b>	<b>56,778</b>	<b>117,086</b>	<b>173,864</b>	<b>130,760</b>	<b>304,624</b>	<b>158,294</b>	<b>110,621</b>	<b>268,915</b>
Funds reconciliation		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	Total GFGB ONLY 2023 £	Total Circles UNRESTRICTED 2023 £	TOTAL GFGB + Circles 2023 £			
	Cash funds at 31 March 2022	46,978	111,316	158,294	110,621	268,915			
	Surplus/ Deficit for the year	26,100	53,721	79,821	-44,112	35,709			
	Transfer between funds	-16,300	-47,951	-64,251	64,251	0			
	<b>Cash funds at 31 March 2023</b>	<b>56,778</b>	<b>117,086</b>	<b>173,864</b>	<b>130,760</b>	<b>304,624</b>			
Other monetary assets		UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	Total GFGB ONLY 2023 £			Total GFGB ONLY 2022 £		
	Gift aid reclaim	17,612	-	17,612			16,963		
	Stock (books)	19,032	-	19,032			19,236		
	Debtors - refund of cost of books	155	-	155			1,057		
Assets retained for the Charity's own use		Fund	Cost (optional)	Current value (optional)			Cost (optional)		
	Freehold property	Unrestricted	380,355	963,782			420,355		
	Furniture, Fixtures, Equipment	Unrestricted	44,343	-			44,343		
Liabilities		Fund	Amount due (optional)	When due (optional)					
	Loans	Restricted	21,410	-			21,410		

Signed on behalf of the charity's trustees

  
Signature

Redcine Lawson

21 December 2023

Name

Date of approval



**Section C Notes to the Accounts**

<b>C1 Nature and purpose of funds</b>	<p>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:</p> <ul style="list-style-type: none"> <li>- Costs associated with the search and purchase of a new national centre</li> <li>- Grants to individuals or organisations that support the achievement of the charity's objectives</li> </ul>
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	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>	Grail Circle activities	Individual	155	40,725
	Grail Circle activities	Institution	307	173,021
			<b>Total</b>	<b>213,746</b>

<b>C3a Trustee remuneration</b>	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	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	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	£
<b>C4b Trustee expenses - details</b>			

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

<b>C6 Other information</b>	
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