

THE GRAIL FOUNDATION OF GREAT BRITAIN
ACCOUNTS
YEAR ENDED 31 MARCH 2024

Charity Number: 211305

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2024

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THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2024

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 2024

The trustees have pleasure in presenting their report and the accounts of the charity for the year ended 31 March 2024. 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

ACCOUNTS

YEAR ENDED 31 MARCH 2024

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 £271,889 (of which £153,418 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 2024

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 2024 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: 17/12/24

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
RECEIPTS AND PAYMENTS
YEAR ENDED 31 MARCH 2024

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB		Total Circles		TOTAL GFGB + Circles		Total GFGB ONLY		Total Circles		TOTAL GFGB + Circles	
			2024		2024		2024		2023		2023		2023	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES														
Incoming resources from generated funds														
Donations	25,923	28,869	54,792	94,533	149,325	72,133	79,499	151,632						
Festival/ Seminar Contributions	10,895	-	10,895	260	11,155	-	-	-						
Property income	2,860	-	2,860	-	2,860	3,192	23,075	26,267						
Refund - cost of books sold	-	-	-	271	271	1,111	165	1,276						
Bank Interest	-	222	222	1,139	1,361	73	181	254						
TOTAL RECEIPTS	39,678	29,091	68,769	96,203	164,972	76,509	102,920	179,429						
RESOURCES EXPENDED														
Grail Circle activities	173	26,801	26,974	137,098	164,072	66,714	147,032	213,747						
Spread of the Message	16,544	1,845	18,389	-	18,389	-	-	-						
Maintenance and development of the Grail Centre	5,249	-	5,249	-	5,249	5,966	-	5,966						
Administration/ Support	-	-	-	-	-	-	-	-						
Legal/ Consultancy fees	4,433	-	4,433	-	4,433	-	-	-						
Independent Examination	1,428	-	1,428	-	1,428	1,208	-	1,208						
Utilities and Council Tax	3,360	-	3,360	-	3,360	3,654	-	3,654						
Office costs/ stationery	450	-	450	-	450	-	-	-						
SUB TOTAL	31,637	28,646	60,283	137,098	197,381	77,542	147,032	224,574						
Asset and investment purchases/ disposals														
	326	-	326	-	326	-	-	-						
TOTAL PAYMENTS	31,963	28,646	60,609	137,098	197,707	3,312	147,032	143,720						
Net of receipts/payments														
CASH FUNDS LAST YEAR	7,715	445	8,160	40,895	32,735	79,821	44,112	35,709						
Gross transfer between funds	56,778	117,086	173,864	130,760	304,624	158,294	110,621	268,915						
	28,214	939	27,275	27,275	-	64,251	64,251	-						
TOTAL FUNDS CARRIED FORWARD	36,279	118,470	154,749	117,140	271,889	173,864	130,760	304,624						

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2024

Categories	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY 2024	Total Circles UNRESTRICTED 2024	TOTAL GFGB + Circles 2024	Comparative		
							Total GFGB ONLY 2023	Total Circles 2023	TOTAL GFGB + Circles 2023
		£	£	£	£	£	£	£	£
Cash Funds	Bank Accounts	23,627	36,882	60,509	-	60,509	74,702	-	74,702
	Grail Circle Accounts	12,652	81,588	94,240	117,139	211,379	99,162	130,760	229,922
					117,139	271,888	173,864	130,760	304,624
	TOTAL	36,279	118,470	154,749					

	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY 2024	Total Circles UNRESTRICTED 2024	TOTAL GFGB + Circles 2024
		£	£	£	£	£
Funds reconciliation	Cash funds at 31 March 2023	56,778	117,086	173,864	130,760	304,624
	Surplus/ Deficit for the year	7,715	445	8,160	-40,895	-32,735
	Transfer between funds	-28,214	939	-27,275	27,275	0
	Cash funds at 31 March 2024	36,279	118,470	154,749	117,140	271,889

	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY 2024	Total GFGB ONLY 2023
		£	£	£	£
Other monetary assets	Gift aid reclaim	18,312	-	18,312	17,612
	Stock (books)	19,013	-	19,013	19,032
	Debtors - refund of cost of books	500	-	500	155
	Debtors - repayment of Circle grants				

	Details	Fund	Cost (optional)	Current value (optional)	Cost (optional)
Assets retained for the Charity's own use	Freehold property	Unrestricted	380,355	956,386	380,355
	Furniture, Fixtures, Equipment	Unrestricted	44,343	-	44,343

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



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

Date of Approval
17 December 2024

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS - FOR THE YEAR ENDED 31 MARCH 2024

Section C Notes to the Accounts

C1 Nature and purpose of funds	<p>The unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.</p> <p>The restricted funds may only be used for the following specified purposes:</p> <ul style="list-style-type: none"> - 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 															
C2 Grants	<p>Type of activity or project supported</p> <table border="1"> <tr> <td>Grail Circle activities</td> <td>Individual</td> <td>221</td> <td>49,828</td> </tr> <tr> <td>Grail Circle activities</td> <td>Institution</td> <td>290</td> <td>114,243</td> </tr> <tr> <td colspan="2"></td> <td>Total</td> <td>164,070</td> </tr> </table>	Grail Circle activities	Individual	221	49,828	Grail Circle activities	Institution	290	114,243			Total	164,070	Individual / institution	Number of grants made	£
Grail Circle activities	Individual	221	49,828													
Grail Circle activities	Institution	290	114,243													
		Total	164,070													
C3a Trustee remuneration	<p>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)</p>			X												
C3b Trustee remuneration - details	<p>Authority under which paid</p> <table border="1"> <tr> <td></td> <td>£</td> </tr> <tr> <td></td> <td></td> </tr> </table>				£											
	£															
C4a Trustee expenses	<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>			X												
C4b Trustee expenses - details	<table border="1"> <tr> <td></td> <td>Number of trustees</td> <td>£</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>				Number of trustees	£										
	Number of trustees	£														
C5 Transactions with trustees and connected persons	<p>Nature of relationship</p> <table border="1"> <tr> <td>None</td> </tr> <tr> <td></td> </tr> </table>	None		<p>Nature of transaction</p> <table border="1"> <tr> <td></td> </tr> <tr> <td></td> </tr> </table>			<p>Transaction amount (£)</p> <table border="1"> <tr> <td>X</td> </tr> <tr> <td></td> </tr> </table>	X		<p>Balance outstanding at period end (£)</p> <table border="1"> <tr> <td></td> </tr> <tr> <td></td> </tr> </table>						
None																
X																
C6 Other information	<table border="1"> <tr> <td></td> </tr> </table>															