

THE GRAIL FOUNDATION OF GREAT BRITAIN
ACCOUNTS
YEAR ENDED 31 MARCH 2025

Charity Number: 211305

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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

Shruti Soni LTD
117A St John Hills
Sevenoaks
TN13 3PE

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report and the accounts of the charity for the year ended 31 March 2025. 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 (Chair) resigned 5 November 2025
Mrs J Ellis (Secretary)
Mrs A Badmus
Dr F Badmus
Mr T Cardoso
Mrs R Lawson (Treasurer)
Dr O Mba (Chair from November 2025)
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 were

- a) the promotion and encouragement in Great Britain of the study and pursuit of the spiritual goal ascribed to Jesus Christ, the Son of God, in particular as reaffirmed and set forth in the Grail Message of Abd-ru-shin (Oskar Ernst Bernhardt) in his books "In the Light of Truth" and associated writings
- b) the maintenance and encouragement of the work and well-being of the Community in accordance with such teachings
- c) the holding in Great Britain of services of worship study groups or other meetings in accordance with such teachings
- d) the provision and maintenance in Great Britain of places for the holding of such services groups or meetings
- e) the provision of financial or other assistance for members of the Community who shall be in need
- f) the publication and sale or distribution in Great Britain or elsewhere of books pamphlets or other literature in connection with the purposes aforesaid
- g) generally, for purposes incidental to the foregoing purposes as the Community shall according to its Rules prescribe

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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.

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.

STATEMENT ON PUBLIC BENEFIT

In shaping our objectives for the year and planning our activities, the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and have complied with section 4 of the Charities Act 2011.

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. The level of reserves is currently set at £55,000 and will be subject to periodic review. Total fund reserves at the end of the year were £854,996, of which £733,241 were unrestricted fund reserves. £560,420 of the unrestricted reserves carried forward are intended for anticipated projects during 2025/26.

FINANCIAL REVIEW

During the year the charity received income totalling £179,063 (2024: £164,972) of which £24,465 was restricted (2024: £29,091). Expenditure totalled £156,366 (2024: £197,381). Net income for the year (excluding receipts from the sale/ purchase of assets) was £22,697 (2024: -£32,409). Total charity funds at the year-end were £ 854,996 (2024: £271,889) of which unrestricted funds were £733,241 (2024: £153,419) and restricted funds were £121,755 (2024: £118,470).

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law. The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the applicable charity law, Charity Commission guidance and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees:



25 December 2025

Mrs R Lawson
Treasurer

THE GRAIL FOUNDATION OF GREAT BRITAIN

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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 2025 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: *Shruti Soni*

Name: S Soni on behalf of Shruti Soni LTD

Relevant professional qualification or membership of professional bodies: ACCA ACIE

Address: 117A St John Hills Sevenoaks TN13 3PE

Date: 27/12/2025

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
RECEIPTS AND PAYMENTS
YEAR ENDED 31 MARCH 2025

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY 2025	Total Circles UNRESTRICTED 2025	TOTAL GFGB + Circles 2025	Total GFGB ONLY 2024	Comparative Total Circles 2024	TOTAL GFGB + Circles 2024
	£	£	£	£	£	£	£	£
<u>INCOMING RESOURCES</u>								
Incoming resources from generated funds								
Legacies	-	-	-	-	-	-	-	-
Donations	49,178	24,206	73,384	79,963	153,347	54,792	94,533	149,325
Festival/ Seminar Contributions	7,413	-	7,413	2,219	9,632	10,895	260	11,155
Property income	1,476	-	1,476	11,865	13,341	2,860	-	2,860
Refund - cost of books sold	1,294	-	1,294	165	1,459	-	271	271
Bank Interest	-	259	259	1,025	1,284	222	1,139	1,361
TOTAL RECEIPTS	59,361	24,465	83,826	95,237	179,063	68,769	96,203	164,972
<u>RESOURCES EXPENDED</u>								
Grail Circle activities	12,458	21,180	33,638	88,802	122,440	26,974	137,098	164,073
Spread of the Message	17,737	-	17,737		17,737	18,389	-	18,389
Maintenance and development of the Grail Centre	5,366	-	5,366		5,366	5,249	-	5,249
Utilities and Council Tax	6,262	-	6,262		6,262	3,360	-	3,360
Legal/ Consultancy fees	3,134	-	3,134		3,134	4,433	-	4,433
Independent Examination	1,428	-	1,428		1,428	1,428	-	1,428
Office costs/ stationery	-	-	-		-	450	-	450
Administration/ Support	-	-	-		-	-	-	-
SUB TOTAL	46,385	21,180	67,564	88,802	156,366	60,283	137,098	197,381
Asset and investment purchases/ (disposals)	- 560,411	-	- 560,411	-	- 560,411	326	-	326
TOTAL PAYMENTS	- 514,026	21,180	- 492,846	88,802	- 404,044	60,609	137,098	197,707
Net of receipts/(payments)	573,387	3,285	576,672	6,435	583,107	8,160	- 40,895	- 32,735
CASH FUNDS LAST YEAR	36,279	118,470	154,749	117,140	271,889	173,864	130,760	304,624
Gross transfer between funds	105,541	-	105,541	- 105,541	0	27,275	27,275	-
TOTAL FUNDS CARRIED FORWARD	715,207	121,755	836,962	18,034	854,996	154,749	117,140	271,889

THE GRAIL FOUNDATION OF GREAT BRITAIN
FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2025

Categories	Details	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total Circles UNRESTRICTED	TOTAL GFGB + Circles	Comparative		
		£	£	2025	2025	2025	Total GFGB ONLY	Total Circles	TOTAL GFGB + Circles
		£	£	£	£	£	2024	2024	2024
Cash Funds	Bank Accounts	18,739	37,141	55,880	-	55,880	60,509	-	60,509
	Grail Circle Accounts	696,468	84,614	781,082	18,034	799,116	94,240	117,139	211,379
	TOTAL	715,207	121,755	836,962	18,034	854,996	154,749	117,139	271,888

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total Circles UNRESTRICTED	TOTAL GFGB + Circles
	£	£	2025	2025	2025
	£	£	£	£	£
Funds reconciliation	Cash funds at 31 March 2024	36,279	118,470	154,749	117,140
	Surplus/ Deficit for the year	573,387	3,285	576,672	6,435
	Transfer between funds	105,541	0	105,541	-105,541
	Cash funds at 31 March 2025	715,207	121,755	836,962	18,034

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Total GFGB ONLY	Total GFGB ONLY
	£	£	2025	2024
	£	£	£	£
Other monetary assets	Gift aid reclaim	18,005	-	18,005
	Stock (books)	18,707	-	18,707
	Debtors - refund of cost of books	516	-	516
	Debtors - repayment of Circle grants			

	Fund	Cost (optional)	Current value (optional)	Cost (optional)
Assets retained for the Charity's own use	Freehold property	Unrestricted	280,710	1,667,500
	Furniture, Fixtures, Equipment	Unrestricted	44,343	-

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

Signed on behalf of the charity's trustees

Signature

Redcine Lawson

Name

25 December 2025

Date of approval

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></tr> <tr><td>Grail Circle activities</td></tr> <tr><td> </td></tr> </table>	Grail Circle activities	Grail Circle activities		<p>Individual / institution</p> <table border="1"> <tr><td>Individual</td></tr> <tr><td>Institution</td></tr> <tr><td> </td></tr> </table>	Individual	Institution		<p>Number of grants made</p> <table border="1"> <tr><td>140</td></tr> <tr><td>249</td></tr> <tr><td> </td></tr> <tr><td>Total</td></tr> </table>	140	249		Total	<p>£</p> <table border="1"> <tr><td>41,615</td></tr> <tr><td>80,825</td></tr> <tr><td> </td></tr> <tr><td>122,440</td></tr> </table>	41,615	80,825		122,440																						
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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></tr> <tr><td> </td></tr> </table>					<p>£</p> <table border="1"> <tr><td> </td></tr> <tr><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></tr> <tr><td> </td></tr> </table>					<p>Number of trustees</p> <table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> </table>																																		
C5 Transactions with trustees and connected persons	<table border="1"> <thead> <tr> <th>Nature of relationship</th> <th>Nature of transaction</th> <th>Transaction amount (£)</th> <th>Balance outstanding at period end (£)</th> </tr> </thead> <tbody> <tr> <td colspan="4">Incoming Resources</td> </tr> <tr> <td>Trustee - Emmanuel Umerah</td> <td>Restricted donations towards Vomperberg</td> <td>5,500</td> <td>X</td> </tr> <tr> <td>Trustee - Richard Robertson</td> <td>Restricted donations towards Vomperberg</td> <td>150</td> <td>X</td> </tr> <tr> <td>Trustees - various</td> <td>Unrestricted donations</td> <td>7,604</td> <td>X</td> </tr> <tr> <td>Trustees - various</td> <td>Unrestricted festival/ seminar contributions</td> <td>3,853</td> <td>X</td> </tr> <tr> <td colspan="4">Resources Expended</td> </tr> <tr> <td>Trustees - various</td> <td>Unrestricted resources expended (out of pocket expenses reimbursed)</td> <td>24,452</td> <td>X</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)	Incoming Resources				Trustee - Emmanuel Umerah	Restricted donations towards Vomperberg	5,500	X	Trustee - Richard Robertson	Restricted donations towards Vomperberg	150	X	Trustees - various	Unrestricted donations	7,604	X	Trustees - various	Unrestricted festival/ seminar contributions	3,853	X	Resources Expended				Trustees - various	Unrestricted resources expended (out of pocket expenses reimbursed)	24,452	X					
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C6 Other information	<p>The fixed assets of the charity were revalued as at 31 March 2025. The current value on the Asset and Liabilities statement has been restated accordingly.</p>																																							