

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales · Charity number 269971

Details

Other names	BRAHMA KUMANS WORLD SPIRITUAL UNIVERSITY (UK), WORLD RENEWAL SPIRITUAL TRUST (UK), BKWSU, BRAHMA KUMARIS
Status	Registered
Legal form	Other
Registered	1975-09-25
Register	View on the Charity Commission register

Contact

Address	Brahma Kumaris World Spiritual Univ 65-69 Pound Lane London NW10 2HH
Phone	02087273350
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Website	www.brahmakumaris.uk

Activities

Objects: (I) TO PROMOTE THE ADVANCEMENT OF THE HINDU RELIGION AND OTHER RELIGIONS OF THE WORLD. (II) TO PROMOTE STUDIES OF AND RESEARCH IN THE FIELD OF HINDU RELIGIOUS PHILOSOPHY, YOGA (VARIOUS TECHNIQUES OF CONCENTRATION AS DEFINED AND DISCUSSED IN HINDU SCRIPTURES) AND TO MAKE KNOWN THE RESULTS OF SUCH STUDIES AND RESEARCH. (III) TO RELIEVE POVERTY, MENTAL AND PHYSICAL SICKNESS AND DISTRESS. (IV) TO PROMOTE THE MENTAL, SPIRITUAL OR MORAL IMPROVEMENT OF THE COMMUNITY.

Activities: Regular religious discourses, religious festivals, lectures, seminars & courses, retreats, community outreach.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£3,352,727	£2,789,489	£25,695,699	0
2023-12-31	£3,294,157	£2,473,764	£25,132,461	0
2022-12-31	£3,429,956	£2,373,039	£24,312,068	0
2021-12-31	£4,961,925	£2,060,259	£23,255,151	0
2020-12-31	£3,593,814	£1,677,432	£20,353,485	0

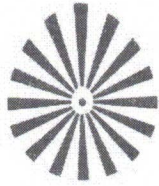
Trustees

Name	Role	Appointed
GIRISH WADHWANI		
MAHESH PATEL		
SANJAY TULSIDAS		
rajiv mehta		2024-10-10

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales - Charity number 269971

Accounts



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2024

Charity Nos. 269971 England and Wales; SC040512 Scotland

Brahma Kumaris World Spiritual University (UK)
(Charity Nos. 269971 England and Wales; SC040512 Scotland)

Financial Statements
Year ended 31 December 2024

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Report of the Trustees for the year ended 31 December 2024

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and 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) (effective 1 January 2019).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Girish Wadhvani Mahesh Patel Rajiv P. Mehta - appointed 10 October 2024 Sanjay Tulsidas
Secretary:	Kim Lewis
Registered and Administrative Office:	Global Co-operation House 65-69 Pound Lane London NW10 2HH
Bank:	HSBC Bank Plc 584 High Road, Wembley Middlesex HA0 2DB
Legal Advisers:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES VWV Solicitors Second Floor, 3 Brindley Place Birmingham B1 2JB
Auditor:	Kingsley Brackmann Partnership 64 Woodcock Hill, Kenton, Harrow Middlesex, HA3 0JF

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trust deed allows for up to 11 trustees to be appointed. Trustees serve until they resign. New trustees are nominated and if suitable appointed by members of the board of trustees, taking into account the necessary skills they contribute to the charity's management and development. New Trustees receive information about the charity's activities, governance and their legal responsibilities on appointment, and the Board is reviewing plans to formalise a structured induction process.

The trustees take responsibility for monitoring the trust's activities, consisting of 12 operational units that meet regularly. Each operational unit takes responsibility to adhere to the policies and budgets, as set out by the Trustees' Board, and report back all relevant decisions and variances. Each operational unit consists of at least two trustees, and includes key management members in order to ensure sound governance, allowing due consideration of the volunteer's ability, personal competence, specialised knowledge and desire to serve. The Trustees recognise the importance of appropriate induction and training.

The trust has its headquarters in North West London and representatives in many cities and towns throughout the UK.

Risk Management

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that may have a significant effect on:

- Governance and management, including organisational, decision making and procedures
- Operational performance, including risks to our volunteers
- Financial management, including systems and monetary
- Environment and external factors, including public perception
- Compliance, including law and regulation

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

TRUSTEES REPORT (Continued)

- Monitoring of major risks and development of action plans
- Embedding risk identification and assessment within operating procedures
- A clear structure of delegated authority and control
- Review of key systems and procedures
- Maintaining adequate free reserves in line with set policies
- Regular meetings by various units with direct trustees involvement
- Engagement of professional advisors where necessary
- Relevant insurance covers in place
- Appropriate Disclosure and Barring Service checks for volunteers who work with children or other vulnerable adults within the community

In assessing risk, the trustees recognise that some areas of the charity's work require the acceptance and management of risk if key objectives are to be achieved.

Objects and Activities

Brahma Kumaris (UK) is a non-governmental, non-political, religious organisation that was established in 1975. The charity was constituted under a trust deed, dated 18 July 1975, with various amendments.

It is registered as a charity with:

- The Charity Commission - Registered Charity Number 269971 in England and Wales (E&W).
- The Office of the Scottish Charity Regulator - Registered Charity Number SC040512 in Scotland (S).

The charity's objects are:

1. To promote the advancement of the Hindu Religion and other religions of the world.
2. To promote the advancement of education by educational courses, programmes and projects and studies of and research in the field of Hindu Religious Philosophy and Yoga (various techniques of concentration as defined and discussed in the Hindu Scriptures) and to make known the results of such studies and research.
3. To relieve poverty, mental and physical sickness and distress.
4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, Holi, Janmashtami, Navratri, Raksha Bandhan, Diwali, and Christmas.
- Courses - *Raja Yoga Meditation* primarily, but also life skills courses based on Raja Yoga.
- Retreats - one-day and residential.
- Lectures, seminars, workshops and other events on how the principles and practice of Raja Yoga can help us in our daily lives.
- Community events, such as exhibitions, fairs and festivals, interfaith work and friendship, youth work, women's and men's groups, as well as activities geared to specific communities, such as business, healthcare, and people of diverse nationalities and cultures.

Public Benefit

The charity constitutes a public benefit entity as defined by FRS102. The board of trustees has given regard to the legislative and regulatory requirement for disclosing how the Charity's objectives have provided benefit to the public. This report outlines how the various activities in the year have benefitted the public, either directly or indirectly.

Serving the Community - Activities, Achievements and Performance

We deliver our charitable objectives all around the UK solely through volunteers. We invite members of the public to participate in our activities in person (where possible) and online, using the internet, printed materials, social media, local networking, radio, film, television and advertising, as well as providing regular, appropriate communications to those who subscribe to our mailing lists. All our activities are free of charge and open to all members of the community.

Religious Discourses

Morning religious discourses take place every day of the year in locations around the UK. Increasingly these are in person but some are still offered online. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. We continued to offer additional sessions for newcomers and those unable to attend the early morning discourses, as well as more interactive classes on the daily religious discourses in house and online. Average daily connections: 1,364 - E&W; 18 - S.

TRUSTEES REPORT (Continued)

Our Courses

The Raja Yoga meditation course, our core curriculum, explores how we can tap into our inner goodness, develop a loving relationship with God and so respond better to life’s challenges and opportunities. This was offered both online and in person - in different formats to meet people’s varying needs. Students are given the choice of attending once weekly, every day for a week or over a weekend. There was also the option for on demand E-learning: the Raja Yoga Meditation course is on our UK website and YouTube channel.

We also offered a number of life skills courses based on the teachings and practice of Raja Yoga. They include: *Positive Thinking in a Nutshell*, *Relax More Stress Less*, *Boosting Self Esteem* and *Goodbye to Anger*.

Courses were given in several languages, including English, Bengali, Farsi, Gujarati, Hindi, Portuguese, Japanese, Spanish and Tamil. The following table gives the figures for people attending our courses organised and delivered by our volunteers across the UK in 2024.

Courses	England & Wales	Scotland
Raja Yoga Meditation	3,296	12
Life Skills Courses based on Raja Yoga	1,400	474
Total	4,696	486

“Just a brief note to say these teachings have been so amazing and helpful.”

“I have just completed the beginner Raja Yoga meditation course. It was brilliant.”

“Once again, thanks a lot for your time and contribution to society.”

Meditation Sessions

We offered a whole range of different meditation sessions in different formats around the UK - for newcomers, more experienced meditators and also our regular students, in person and online and at different times of the day. These were in addition to the daily morning gatherings mentioned earlier.

	England & Wales	Scotland
Meditation sessions	132,172	100

Every third Sunday of the month 6.30-7.30pm, we invite anyone who wishes to join us in quiet reflection to create peaceful, positive thoughts for the world to participate in World Meditation

TRUSTEES REPORT (Continued)

Hour or Meditation for World Peace, held in many UK locations and online. A total of 3,312 people participated in this over the course of the year.

Online meditation sessions for people in Wales & South West England were attended by 303 people over the year.

Creating Inner Peace - a series of weekly meditation sessions offered in person and online by Brahma Kumaris in Brighton were attended by a total of 1,474 people.

“They have the most beautiful guided meditations.”

Events

	England & Wales	Scotland
Talks, Lectures, Seminars, Workshops	46,990	1,174
Religious & Spiritual Celebrations	1,174	417
Special Events	12,297	2,154
Total	60,461	3,745

Thank you for sharing a very touching experience about losing a loved one.

I thoroughly enjoyed the amazing webinar entitled Magical Tools for Self Empowerment.

"Very calm energy, lovely people and the guest speaker was brilliant."

Talks, Lectures, Seminars & Workshops

A wide range of talks, seminars and workshops were offered, with speakers from around the UK and around the world, sharing their personal insights and tips, based on their own experience of studying and practising Raja Yoga. These were offered in different locations and on a range of platforms all year round.

Talks, lectures, seminars and workshops offered by Inner Space Covent Garden were attended by 11,446 people - 1,221 in person, and 10,225 online.

WANDS - Magical Tools for Self-Empowerment, a weekly Tuesday morning online talk and discussion, organised by Global Co-operation House were attended by a total of 7,537 connections.

TRUSTEES REPORT (Continued)

Friday Evening Talks offered by Brahma Kumaris in Southall over the year attracted 1,392 online connections.

A talk organised by Wembley Inner Space, Three Sides of a Story: Mine, Yours & the Truth with Ken O'Donnell offered both online and in person in March had a total of 509 online connections and was attended by 32 in person.

Religious & Spiritual Celebrations

We organised special events and activities to mark a variety of religious festivals throughout the year. These included some of the major Hindu festivals, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God.

The Founder's Memorial Day. In the month of January we commemorated the passing of Brahma Baba, the Founder of the Brahma Kumaris on 18th January 1969. Extra time was dedicated to meditation and reflection throughout the month and we organised special events for our regular students and members of the public.

Shiv Ratri (The Night of Shiva) celebrates the time when the Supreme Being ('Shiva' - the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day.

At Global Co-operation House Maha Shiv Ratri - The Story of Immortality was celebrated with an 'immersive' experience of a recreation of the temple of Amarnath, accompanied by a Raja Yoga exhibition and culminating in the main stage event with Sister Manda speaking, dance performances and meditation. Attended by around 710 people.

"This Shivratri event at Global Cooperation House was very, very enlightening, exciting, and a lot of learning even at the age of 75... I thought I had learned enough, but no, there is more to learn and here Raja Yoga is teaching you about yourself. It's not about me, me and me, but it's about us, the world at large."

Holi, the Hindu Festival of Colours, is an exuberant celebration of the beginning of spring, the triumph of good over evil and universal brotherhood. The celebration includes sprinkling of colours or rose water on friends and neighbours symbolises the soul being 'coloured' by God's company, having let go of the negativity of the past.

Raksha Bandhan (The Bond of Protection) is traditionally celebrated every August by Hindus all around the world and Brahma Kumaris hold special 'Rakhi' celebrations all across the UK. The festival is a beautiful, silent ceremony reminding us of the purification and protection experienced through a loving connection with God. Rakhis (sacred threads) are tied on each one's wrist, symbolising the link of love between the soul and God.

As well as in all our main centres, Rakhi celebrations were held in a number of government, business and public buildings. Rakhis were tied at the Indian Consulate and Hindu Temple in

TRUSTEES REPORT (Continued)

Edinburgh and The Indian High Commission and Westminster City Council Offices in London. They also took place in various community buildings, nursing homes, schools and temples. A total of 4,606 people had their rakhis tied and more came simply to observe and meditate.

Janmashtami in August is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, innocence, playfulness and love, celebrated with special events and garba dances.

Janmashtami celebrations at Harmony House Leicester were attended by 309 people in person, with 78 live connections online. Since then the recording of the event has received 1,500 views.



Diwali, the Festival of Lights in November, signifies the New Year and the coming of light to dispel the darkness. All around the UK, Brahma Kumaris arranged Diwali celebrations for students and the public and contributed to many other celebrations organised by others.

Brahma Kumaris contributed to the Diwali Festival at Allum Hall & Manor House, Borehamwood, organised by Elstree and Borehamwood Town Council. Mayors and Councillors of Hertfordshire and Hertsmere, along with members of 20 community organisations celebrated the Festival of Lights - the first of its kind in the area.

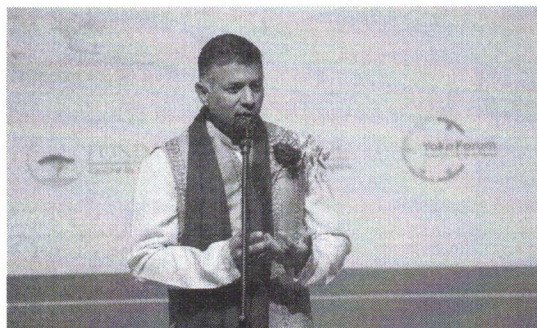
Other Hindu festivals and religious observances marked included Bhai Dooj, Dussehra, Guru Purnima, Navratri, Purushottam Maas, Satnarayan Puja and Shraad. We also contributed to celebrations organised by others, for example, a Brahma Kumaris representative conducted meditation for the Guru Purnima celebration at the Aberdeen Hindu temple in July, attended by 180 people.

Festivals of other faiths were also celebrated. Our aim is always to share a spiritual perspective on these festivals. For example, Christmas is a time for generosity and gratitude, for accepting and sharing the gifts of the virtues and strengths received from God. We celebrated with candlelight meditations, Christmas parties and cultural performances. Chinese New Year - the Year of the Dragon - was also celebrated at Global Co-operation House.

TRUSTEES REPORT (Continued)

Special Events

Some highlights from 2024:



H.E. Mr Vikram Doraiswami, High Commissioner of India to the UK, opened *Vision - Unity - Action: Reconnecting with Mother Earth* at Global Co-operation House in January. Organised by Brahma Kumaris Environment Initiative, Yoko Forum and Green Heart Foundation (GHF), the speakers were: Ody-Marc Duclos of GHF, Maris Tebecis, Associate Director, Climate and Sustainability, Global Counsel and Sister Jayanti, CEO of Brahma Kumaris (UK). Attended by 260 people in person and 131 online connections.

UN International Women's Day (IWD) Brahma Kumaris UK organised a number of events celebrating UN International Women's Day in several places around the UK in March, including Aberdeen, Birmingham, Harrow, Leicester, London, Loughborough, Sutton Coldfield and Wembley.

A representative from Birmingham Inner Space was a guest speaker at a special IWD event at Shree Laxmi Narayan temple, Birmingham on the theme of Women Empowerment. Other speakers were from the Police Force and the business community, attended by 80 people.

UN International Day of Yoga (IDY) We marked the UN International Day of Yoga in June with events and meditation sessions offering an understanding and experience of yoga of the mind - meditation.

In Ashton-under-Lyne, 60 people attended a talk for IDY organised by Manchester Inner Space.

Brahma Kumaris representatives were invited to join IDY celebrations in Trafalgar Square, London, attended by over 700 people, including the Indian High Commissioner, Bollywood celebrities and a wide variety of organisations involved in teaching and practising different kinds of yoga in the UK.

We hosted and contributed to IDY events in various UK locations, including Aberdeen, Battersea, Birmingham Bromley, Croydon, Edinburgh, Global Co-operation House, Ilford, Leicester, Peterborough, Watford and Wembley, as well as online.

TRUSTEES REPORT (Continued)

Black History Month To mark Black History Month, Global Co-operation House held a special in-house event *Untying the Knots that Bind* (attended by 65 people) and an online talk *Celebrating Cultural Diversity within Adversity* (45 connections).

UN World Meditation Day In early December 2024, it was declared by the United Nations that 21st December would be designated as the UN World Meditation Day. Events to make this first ever day celebrating the benefits of meditation were held in London, Peterborough and Wolverhampton.

Brahma Kumaris celebrated the first ever UN International Day of Meditation with Sister Jayanti and a group of young yogis at Global Co-operation House, London. 170 people attended in person and 5,540 joined live via online platforms too, with many more watching on YouTube after the event.

Brahma Kumaris' Contribution to Events Run by Other Organisations



Sister Rose Goodenough of Glasgow Inner Space was invited to speak at *Glasgow 850* at Glasgow Cathedral in January. Marking 850 years since Glasgow was founded, the event was hosted by Glasgow's Lord Provost and brought together 250 people from Glasgow's diverse communities.

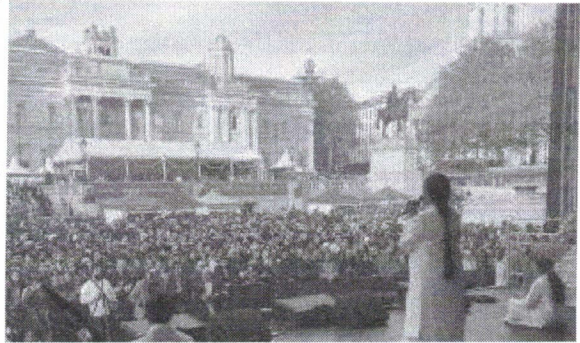
As part of their Health and Wellbeing programme entitled *Peace Amongst the Paintings*, Leicester Museums & Art Gallery invited Brahma Kumaris to give talks in the Victorian Art Gallery in January 2024, with topics such as *Clarity from Chaos* and *Why Kindness Matters*.

Sister Maureen, Programme Director of Brahma Kumaris UK, was invited to speak in a multi-faith panel at the *Spirituality and Psychiatry SIG Conference* at the Royal College of Psychiatrists in London in March on the theme *What's God got to do with it? Is there a place for God in psychiatry?* The topic for discussion was *How is your relationship with God healing for you and those of your faith?*

Inner Space Manchester was invited by Manchester Museum to contribute to their *Wild Ways to Wellbeing* weekend on August Bank Holiday Monday. Around 130 people participated in a range of self-care and awareness activities exploring the vital connection between nature and wellbeing.

TRUSTEES REPORT (Continued)

Diwali on Trafalgar Square, organised by the Mayor of London's office with the Diwali in London (DIL) Committee, of which BKs are active members, was attended by over 10,000 people. Sister Jaymini of the Brahma Kumaris led the crowd in a short meditation on stage. We also had tents offering a *Glimpse of the Goddesses* experience and *Yoga and Meditation* taster sessions throughout the day.

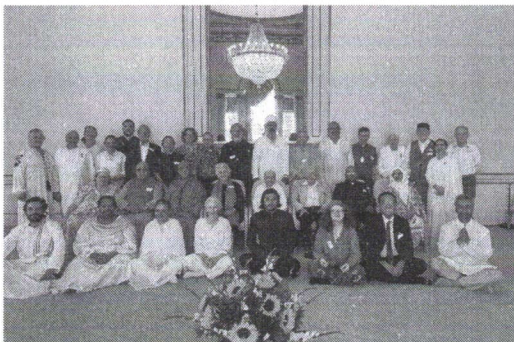


Spiritual retreats

We offered residential and day retreats and special group gatherings for members of the public, invited guests and BK students in several locations - in person and online. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (3,821- E&W).

The Global Retreat Centre

The Global Retreat Centre has been offering meditation and self-development courses, sessions and retreats along with festivals and other events – all free as a service to the community – since it opened in 1993. It serves people across Oxfordshire and from all continents, faiths and backgrounds. The Global Retreat Centre organised retreats for a wide range of people - new students, regular students, professionals, leaders, youth, healthcare professionals, religious leaders and more. These took the form of one day retreats, residential weekend retreats, and were attended by a total of 868 people.



Inner Peace. Outer Peace - A retreat for Religious and Spiritual Leaders was held at Global Retreat Centre in July, with 33 prominent religious and spiritual leaders from many traditions taking part, including all the major faiths. Facilitated by Bishop Philip Huggins, Rev Dr Marcus Braybrooke and Sister Jayanti, the aim of the retreat was to lead to new partnerships in peacebuilding, providing space and time for spiritual self-care and nurture.

Two one-day retreats were offered in Croydon, in July and October, along with pre- and post-meetings to prepare and follow up with a total attendance of 102 people.

TRUSTEES REPORT (Continued)

Retreats for new and regular students, including silence retreats, took place at the Lighthouse Retreat Centre in Worthing between March and November, attended by 497 people.

Retreats were also held in other locations too, including Bradford, Brighton, Cambridge, Edinburgh, Glasgow, Global Co-operation House, Skipton and Peterborough.

"I gained the clarity and confidence to continue my spiritual journey with strength."

Community Activities (Outreach)

	England & Wales	Scotland
Community Events, including Fairs & Festivals	12,754	1,795
Funerals	3,021	0
Total	15,775	1,795

Community Events

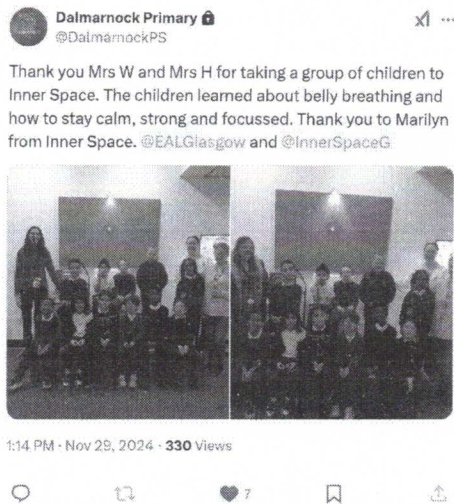
We ran a wide range of community activities, at first in person and then online, for people in outlying communities around the UK. We have been serving some of these areas for many years, whilst others were for the first time. These included places such as Airdrie, Canterbury, Derby, Dunstable, Eccles, Harrogate, Ipswich, Liverpool, Norwich, Oxford, Preston, Rochdale and Watford.

A total of 255 people attended Peace of Mind - Meditation Insights and Practical Tips organised by Glasgow Inner Space at The Hive, Airdrie over the year.

Manchester Inner Space started a series of regular events in Liverpool. Two talks at Liverpool Central Library in October were attended by 43 people, and one at the Shree Radha Krishna Hindu Temple was attended by 83 people.

The Lighthouse Retreat Centre in Worthing started monthly meditation events in Littlehampton, attended by 12-15 people each day.

TRUSTEES REPORT (Continued)



Pupils from **Dalmarnock** Primary School, Glasgow took part in five relaxation and meditation sessions at Inner Space Glasgow, starting in November, engaging in activities designed to support their mental and emotional wellbeing. The 16 pupils and accompanying staff found the experience very rewarding - with the result that the entire teaching staff of Dalmarnock Primary School later attended Glasgow Inner Space for an afternoon of relaxation and reflection during an INSET day.

Wembley Inner Space offered regular activities in **Dunstable** and **Watford**. In Dunstable, there were monthly sessions with a variety of activities at the Lewsey Farm Learning Centre, attended by up to 10 people each session. A monthly stall at Dunstable Market offering various free activities was visited by around 300 people each month. In Watford, nearly 650 people benefited from a total of 24 sessions and events - in various places in person and also online - organised by Wembley Inner Space. These included Meditation Sessions, Positive Thinking workshops and Diwali Celebrations.

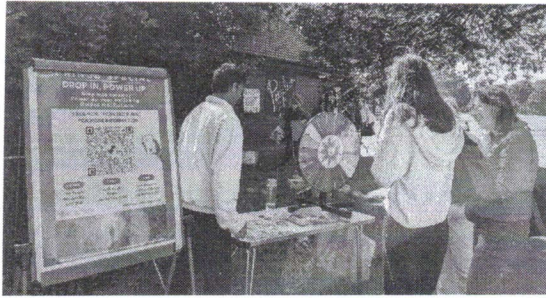
Fairs and Festivals

Fairs and exhibitions started to open up again, after the pandemic. We had stands at several events and locations, sharing values-based activities and materials, based on the teachings of Raja Yoga and in many cases a free and accessible 'drop-in' programme of meditations and short talks.

South London Brahma Kumaris had a stand at the *Mitcham Carnival* in June, attended by 200 people.

Brahma Kumaris were on the organising committee of the *Loughborough Mela* that takes place in August, working with Charnwood Borough Council, local community groups and charitable organisations. The Brahma Kumaris stand was visited by an estimated 300 people - including the Mayor of Loughborough, Councillor Julie Bradshaw MBE.

TRUSTEES REPORT (Continued)



Brahma Kumaris were part of the *Edinburgh Fringe Festival* this year. Regular *Drop In, Power Up* meditation sessions throughout August at Edinburgh Inner Space were attended by a total of 157 people. The *Virtue Wheel* set up in The Meadows in the city centre on all fine days proved a huge hit. Around 1,000 people were reminded of a virtue they have that might be useful to them now.

We had a strong presence at the *Om Yoga Show - Mind, Body Soul Experience* at Alexandra Palace in North London in October once again. We offered talks about the practical application of Raja Yoga meditation by a variety of speakers. An estimated 1,000 people attended our guided meditations, over 400 people took part in our *Emergency Optimist* game and around 1,000 people engaged in our *Virtue Wheel* and *Tree of Good Wishes*.

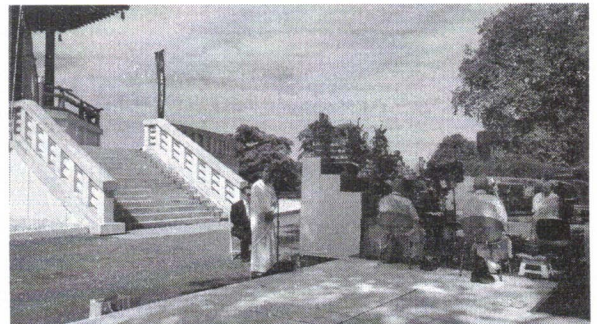
Once again Brahma Kumaris had a stand at the Glastonbury Festival for five days in June, where we ran meditation sessions and gave out positive affirmation cards to some 450+ people.

Interfaith

We continued our work in bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths, based on acceptance and respect. Our volunteers around the UK contributed to interfaith meetings - some in person, many still online - around the UK.

There are two Brahma Kumaris teachers now serving as University Chaplains: Sister Carole at the University of Lincoln and Sister Natalie at Loughborough University.

Sister Priti from South London gave a small talk and meditation on inner peace and peace in the world at the 39th celebration of the London Peace Pagoda in Battersea Park, London in June. The interfaith peace prayer meeting was organised by Buddhist monk Rev G Nagase of the Nipponzan Myohoji Buddhist organisation.



TRUSTEES REPORT (Continued)

The Harrow Interfaith Conference of the Interfaith Chairs from London Boroughs was hosted this year by Global Co-operation House in November. The Importance of Sanctuary was Global Co-operation House's own contribution to National Interfaith Week, Vote of thanks from Councillor Harbi Farah, Cabinet Member for Safer Communities, Jobs and Skills, London Borough of Brent.

Diverse communities: We offered special community activities for people speaking many languages including: Farsi, Gujarati, Hindi, Japanese, Nepali, Spanish, Portuguese, Punjabi, Sindhi and Tamil.

A snapshot of Tamil service in 2024



Serving the Tamil community at the Valvai Summer Sports Festival in Croydon in July

Brahma Kumaris representatives in the London area were invited to give talks in the following temples and at temple fairs in Alperton, Archway, Ealing, Harrow, Lewisham, Stoneleigh and Walthamstow.

Four separate weekly online classes for regular students were attended by around 45-60 people each session.

Raja Yoga courses in Tamil - in groups or individuals - were attended by 113 people.

Retreats were organised for Tamil speaking students in Worthing (June and August), Barcelona (September) and the Global Retreat Centre (October).

In 2024 we started regular outreach events at Liverpool, with monthly talks at the Liverpool Central Library. Around 30 Sri Lankan parents and children with various degrees of autism, who had been taught meditation and sustained online over several months, attended a talk by Sister Rekha in November at the Central Library on *Restless Mind to Restful Mind*. A talk in Hindi at the Shree Radha Krishna Hindu Temple, also in November, was attended by 80 people.

TRUSTEES REPORT (Continued)

Funeral service

Brahma Kumaris were invited to conduct and contribute to funeral services in different locations around the UK both in person and online. We also contributed to prayer meetings and special meditation gatherings for bereaved families, offered support for families and friends and dedicated time each day individually and collectively for special meditation for those who had passed away, the sick and the bereaved (3,021 – E&W).

Inner Spaces – ‘oases of calm’ in the city

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly online and in person. There are now 12 Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Chelmsford, Colchester, Edinburgh, Glasgow, London’s Covent Garden, Manchester, Newcastle, Romford and Wembley.

(Attendance/connection figures for Inner Space activities - religious discourses, events, courses, meditation sessions, etc. are included under those headings.).

Cambridge Inner Space held meditation-based ‘mental health sessions’ with the marketing department of a biotech company in Granta Park and also at the University of Cambridge Chemistry Department, attended by a total of 46 people.

Inner Space Covent Garden continued to offer meditation and life skills sessions based on Raja Yoga in a wide variety of workplaces. For example, they ran weekly online meditations and a special online event for staff of a government department, they were invited to participate in a London University Wellbeing Fair for staff and PhD students (attended by 287 people), and gave a two-day training for the City of London law enforcement, with 54 officers participating in person.

"Inner Space has been life-changing for me. I really appreciate having a space to come to for peace in the busyness of London and always feel very welcomed with so much kindness.

Thank you for everything you do to help others!"

"Inner Space in Covent Garden was introduced to me at some time in the 1990's and I always made a point of popping in whenever in the Covent Garden area, bringing others along too to introduce them to its magic.

"It has never failed to reset my spiritual practice."

TRUSTEES REPORT (Continued)

Sustenance Activities

	England & Wales	Scotland
Sustenance Activities: Sustenance Events & Groups	50,836	1,238

Spiritual sustenance events for Brahma Kumaris students and teachers

Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. Global Co-operation House continued to webcast a special programme for regular students around the UK every evening, along with a range of other regular and occasional sustenance activities.

Sustenance events provided by Inner Space Cambridge for new and regular students over the year were attended by a total of 18,641 people.

Meditation and class Zoom sessions offered to BK students on Mondays, Tuesdays and Saturdays by Brahma Kumaris in Slough had a total of 3,300 connections.

Harmony House, Leicester ran weekly Youth and Children’s classes in person all year round, with 305 attending the Youth Class and 286 attending Children’s classes.

Spiritual sustenance groups

A number of groups - both for the public and new and regular students - met on a regular basis throughout the year, in person or online. These included gatherings for women, men, children, youth, the elderly and special interest groups, such as environment, health and wellbeing and a range of spiritual discussion and mutual support groups.

The Make It Happen group (BK Youth) met monthly on a Sunday for spiritual conversation, workshops, sessions with senior yogis and to meditate together. They organised two retreats for young people entitled True North at Global Retreat Centre and Lighthouse Retreat Centre Worthing. They also organised one for BK Youth of Germany, Netherlands and the UK in Moringen, Germany. In addition, they produced a series of events including: Earth Care is Heart Care in April at Global Co-operation House, in honour of Earth Day; Sacred Sounds and Meditation for Inner Harmony in collaboration with Religions for Peace online in June; Building Resilience in a Climate Crisis as a contribution to London Climate Action Week in June; and a special Raksha Bandhan celebration for friends and colleagues of BK Youth in August.

TRUSTEES REPORT (Continued)

A weekly in person Listening Group run by Leeds Brahma Kumaris for regular students was attended by a total of 134 people.

The Advanced Weekly Churning Group on Zoom for regular students run by Brahma Kumaris in Croydon was attended by a total of 175 people.

Serving the public through Media and Online Platforms

Social media

We continued to communicate and engage with our students and communities through the media, social media and various internet sites. We streamed a wide range of events and meditation sessions and uploaded uplifting content to a number of websites, social media platforms and apps. We also provided our various audiences with news, details of events and activities, daily inspirations, opportunities to participate, interact and give their input and feedback.

Across all our UK social media platforms and channels we had a total number of 413,043 followers/subscribers/members (as at Dec 2024).

Followers/subscribers/members	England & Wales	Scotland
Facebook	89,559	10,163
Insight Timer (just-a-minute/Inner Space Glasgow)	6,800	4,300
Instagram	26,928	1,103
Meetup	17,743	12,962
Pinterest	3,100	1,930
Soundcloud	2,684	42
X (Twitter)	13,999	2,367
YouTube	67,986	2,467
Total	228,799	35,334

TRUSTEES REPORT (Continued)

YouTube

Additional information about interaction with our UK YouTube channels:

Highlights from Brahma Kumaris UK YouTube Channel in 2024 include:
Dying to See the Light with Ingrid Honkala and Sister Jayanti with over 6,000 views:

Embrace your Inner Peace - a guided meditation by Sister Jayanti with almost 8,000 views.

YouTube additional counts	England & Wales	Scotland
Comments	3,748	312
Likes	112,057	4,290
Videos	1,403	223
Views	7,262,731	279,612

Instagram

We used 15 Instagram accounts to inform, connect and serve our communities around the UK.



Our post on Walk with Me, an interfaith walk through Whitehall for peace in July received 700 likes.

TRUSTEES REPORT (Continued)



A series of 11 videos leading up to the UN International Day of Yoga in June entitled Meditation Made Easy, in which Sister Gopi answered questions people have about meditation was liked by a total 4,548 people.

Facebook

We had more than 20 different facebook pages serving different areas of the UK, as well our UK page.

Brixton Inner Space Outreach Facebook page, which has 857 followers, offered a *Daily Broadcast*, in which different people shared their meditation insights and experiences for 10 minutes daily, Monday - Friday, attracting an average of around 100 views each session.

Websites

	England & Wales	Scotland
Websites New Users	31,825	5,909
Websites Views	672,299	15,055
Websites Visitors	113,470	6,030

In addition to our national website brahmakumaris.uk, there were over a dozen websites for different geographical locations or specific initiatives, including:

- Global Retreat Centre: globalretreatcentre.org
- Global Co-operation House globalcooperationhouse.org
- Inner Space Bradford bradford.innerspace.org
- Inner Space Cambridge cambridgeinnerspace.org
- Inner Space Chelmsford chelmsford.innerspace.org
- Inner Space Colchester colchesterinnerspace.org.uk
- Inner Space Covent Garden, London innerspace.org.uk
- Inner Space Edinburgh edinburgh.innerspace.org

TRUSTEES REPORT (Continued)

- Inner Space Glasgow glasgow.innerspace.org
- Inner Space Manchester manchester.innerspace.org
- Inner Space Wembley wembley.innerspace.org
- just-a-minute just-a-minute.org
- Lighthouse Retreat Centre, Worthing lighthouse retreatcentre.org

Inner Space Wembley launched a new website in June.



24 Goals in 2024 was an online yearlong project run by Covent Garden Inner Space, designed to guide participants through personal growth, with actionable ideas, guided meditations, affirmations and reflective questions. At the end of each month there were discussion groups - both online and in person - where people shared their goals, learning and insights and could be inspired by each other. Over 1,400 people participated.

"I found the 24 Goals in 2024 to be uplifting, engaging and well put together. Throughout the year I both looked forward to the next goal and reflected on the previous one, which had a positive impact on my day-to-day mental and emotional health. Through the online format I felt like part of something bigger than myself, which brought hope and optimism in difficult times, while offering the convenience of participating from the comfort of my own space."

TRUSTEES REPORT (Continued)

Apps

Our range of public-facing apps to support meditation and spiritual study for new and regular students - all free to download. The total number of downloads (install base) was 184,244.

These are:

Bee.Zone - guided meditations, challenges and tools to help bring meditation into daily life

Meditation Lounge - relaxing meditations

Madhuban Murlī - daily teachings for regular students

Traffic Control - timed music to encourage taking short pauses during the day to observe and direct the flow of our thoughts.

Print Media

Examples of coverage of our activities in print media:

Celebration of Janmashtami at Brahma Kumaris

The auditorium, designed to evoke a paradisiacal world with peacocks, lush greenery, and grand arches, set the stage for the celebration of Sri Krishna's birthday. Approximately 250 attendees experienced the event in person, including many newcomers, while 85 joined online.

Guests included Truptiben Patel, President of the Hindu Forum of Britain; Lakshmi Venkatesh, President of the Hindu Forum of Europe; and Cliff Parveen Rani, Deputy Mayor of Hertsmere, among



Srimidhi with Sister Indu at the event

others. The evening was hosted by Srimidhi, a radio DJ and TV presenter, who welcomed everyone with "Om Shanti" and encouraged them to embrace their inner peace and see each other as embodiments of peace. Sister Indu,

Coordinator of Brahma Kumaris activities in Leicester, joined Srimidhi on stage to explore the spiritual significance of Shri Krishna's story.

During the event, Mira Salat, Director of Maati House and a dynamic dancer who merges traditional and contemporary styles, depicted the journey of Shri Krishna through her performance. Despite dancing solo, she fully expressed the divine dance. At the end, Sister Indu distributed prasad and blessing cards to everyone.

A report on Janamashtami celebrations at Global Cooperation House, London in September, published in Asian Voice.

A Report on The Power of Discovery, organised by Glasgow Inner Space as part of Scottish interfaith Week 2024 in November, published in Interfaith Scotland.



Magazine Spring 2025: Issue 43 Making a Difference through Dialogue

Scottish Interfaith Week 2024

The Power of Discovery and Rediscovering Inner Peace

As part of Scottish Interfaith Week 2024, The Bothy at Cuningur Loop Woodland Park provided a tranquil setting for "The Power of Discovery," a heartfelt gathering organised by Brahma Kumaris Glasgow. The event brought people together to explore connection, curiosity, and diversity through inspiring talks, meaningful discussions, and moments of silence.

The event featured Rev. John Purves, Dr. Mounlee Sanyal, Sanyal Sharmila, and other luminaries whose personal experiences and insights illuminated the importance of diversity, empathy, and celebrating diversity. Each talk served as a gateway into deeper discussions, empowering participants to explore what faith and connection mean to them personally. Interfaith dialogue and the meeting were moments of shared

offering attendees the opportunity to reflect and exchange. These moments showcased the power of subjects to deepening our understanding of ourselves and each other. Nicky Sanyal brought her UK-wide and long-held insights from her Brahma Kumaris teachings, focusing on themes of calm and love. Attendees explored the ways in which prayer, meditation, reflection, and silence had supported their personal journey of self-discovery. Many shared profound examples of moments when these practices led to clarity, growth, or transformative revelations.

In the afternoon, participants gathered for "Rediscovering Inner Peace," a guided exploration of practices and well-being. Many attendees found the evening stayed as shared by others eager to reflect in the serene setting. The evening concluded with a complimentary dinner, refreshments, and a musical performance featuring traditional Indian ragas, spiritual songs, and modern melodies, enriched the spiritual and deeply resonated with participants. The event was a powerful reminder that rediscovering inner peace strengthens our ability to bring harmony to the world. Photo by Rev. Brahma Kumaris, Glasgow

TRUSTEES REPORT (Continued)

Dhiren Kahra

A two-minute pin drop silence was observed at the annual multi-faith Remembrance Day gathering held in Leicester on Sunday (Nov 10).

The gathering was held at Harmony House, the Leicestershire home of the dhama Karmaka, a global spiritual movement dedicated to personal transformation and world renewal. Selected representatives recited a short prayer from their respective holy scriptures, laid a wreath and offered a salute as a mark of respect.

Dignitaries included Lieutenant Colonel David Young TD, Assistant Chief Constable of Leicestershire Police Michael Kerr, Lord Lieutenants of Rutland and Leicestershire, Dr Sarah Furness and Michael Kapur OBE, respectively, Vice-Chancellor of DeMontfort University, Professor Katie Nottingham and representatives from the British Armed Forces as well as the Emergency Services. Also present was veteran politician

United in tribute to the Fallen



arians Councillor Manjula Sooni, recently appointed Armed Forces Champion. Other guests included Ushaben from the Jain community, Pandit Ravi Bhushan from the Hindu community, Peter and Sally Lawson, Raj Ravat, Jansalban and Abhidhewala from the Dawoodi Bohra community.

The evening was eloquently opened and closed by father-of-three Farmjit Batta. Proceedings were led by former High Sheriff of Leicestershire Resham Singh Sardhu MBE DL. All guests were served an onion-and-pastic-free vegetarian meal.

A brief but powerful and moving meditation session was led by Interfaith Minister, broadcaster and journalist Philippe Blackham.

A report on our Annual Multi-faith Remembrance Day gathering at Harmony House Leicester in November, published in Asian Voice.

Sikh Subedar Campaign launched Punjab Restaurant to honour Sikh soldiers

The Sikh Military Foundation launched its campaign. The Sikh Subedar - The Sikh Sergeant* at London's his-

dignitaries from the Armed Forces, including Air Vice Marshal Ranjodh Minoto, Colonel Alistair Carris MP, Peter Gill MP, the Ardh-

resilience of Sikh soldiers. Padam stated, "This silhouette honours the Sikh Soldier, a timeless symbol of courage and sacrifice."

Activities in Scotland

Brahma Kumaris (UK) activities in Scotland continue to develop and expand. The details of public benefit are shown alongside England and Wales.

Our Volunteers

The Trustees would like to pay special tribute to the remarkable commitment of all our volunteers in enabling the charity to meet its objectives, especially during this challenging and demanding year. Individuals who benefit from the charity frequently choose to give their time and support in gratitude, demonstrating the spirit of selfless service (*sewa*) which lies at the heart of our ethos.

Our volunteers come from many backgrounds and bring a wide range of skills, experience, and enthusiasm. They contribute in diverse roles—from delivering courses, supporting meditation sessions and events, maintaining our centres, offering administrative and technical support, to engaging with local communities and interfaith work.

The Trustees recognise the importance of ensuring all volunteers are supported and equipped to serve safely and effectively. We are committed to providing clear guidance, safeguarding training where required, and creating an inclusive environment where all feel valued and respected.

Our volunteers are without doubt the charity's most valuable 'assets', and their dedication makes possible the delivery of all our charitable activities free of charge to the community.

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

The total income generated for the year amounted to £3,352,727 (2023: £3,294,157) and total resources expended amounts to £2,789,489 (2023: £2,473,764).

The income was predominantly raised through voluntary donations of £2,331,053 (2023: £2,157,981).

Most of the charitable expenditure relates mainly to provision of courses, discourses, events, property running costs and support services as further explained in Note 1 to the accounts.

Future Plans

The charity's short-term plans are to increase the number of individuals served through its activities and continue sustaining the existing students. The medium-term plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

Investment Policy

The Trustees adopt a prudent and risk-averse approach to the investment of surplus funds. The majority of funds are held in bank deposits to preserve capital and ensure liquidity. Investments are retained solely to further the objects of the charity, particularly to support its presence and activities in cities throughout the UK. The Board reviews the investment strategy annually to ensure it remains appropriate, compliant with the charity's objectives and mindful of economic condition.

Going Concern

The Trustees have reviewed the charity's unrestricted expenditure needs, which average approximately £2 million annually before depreciation. The charity's policy is to hold unrestricted free reserves sufficient to cover at least two years of core operational costs, targeting a reserves level of around £4 million. Maintaining this level of reserves ensures the charity's resilience against income volatility and provides sufficient time to adapt plans in the event of any downturn. It also supports working capital needs and planned maintenance of property assets. The Board reviews reserves levels on a quarterly basis to ensure they remain appropriate to the charity's needs, risks and strategic plans.

TRUSTEES REPORT (Continued)

Reserves Policy

The Trustees have reviewed the charity's unrestricted expenditure needs, which average approximately £2 million annually before depreciation. The charity's policy is to hold unrestricted free reserves sufficient to cover at least two years of core operational costs, targeting a reserves level of around £4 million.

The Trustees consider this level of reserves prudent and necessary for several reasons specific to the charity's operating environment:

- The charity is wholly reliant on voluntary donations, with no trading income or subscription model. Donations are largely ad hoc and unpredictable in timing and amount.
- The donor base includes a significant number of older supporters, making future giving potentially less predictable over time.
- The charity operates from a number of substantial properties which require ongoing maintenance, repair, and regular refurbishment to remain safe, accessible and welcoming.
- All charitable activities are delivered free of charge. There is no alternative income stream to offset any sudden reduction in donations.
- Inflationary pressures and economic uncertainty pose further risk to both income and operating costs.
- Maintaining adequate reserves ensures the charity can continue to deliver its core services for an extended period if income falls, providing time to adapt plans responsibly without harming beneficiaries.
- Adequate reserves also support working capital needs, ensure cash flow stability, and enable the charity to meet unexpected costs, including those related to safeguarding and volunteer support.

The Board reviews the level of reserves on a quarterly basis to ensure they remain appropriate to the charity's needs, risks and strategic plans. A higher level of reserves may also be considered appropriate to support the charity's strategic goal of expanding its presence and services to other areas of the UK.

TRUSTEES REPORT (Continued)

Statement of Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of its financial activities and of its financial position at the end of the year.

In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts,
- e) prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will be unable to continue to meet its objectives.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities besides the above responsibilities.

Statement of disclosure to auditor:

- a) so far as the trustees are aware, there is no relevant audit information of which the company's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

For and on behalf of the Board of Trustees,



Sanjay Tulsidas
Trustee



Date

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

Opinion

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2024 on pages 31 to 41. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP FRS 102.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustees Investment (Scotland) Act 2006.

Basis for Opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. We conducted our audit in accordance with ISAs (UK), which require us to obtain reasonable assurance that the financial statements are free from material misstatement. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Who we are reporting to

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and with regulations made under Section 154 of that Act and in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement set out on page 26, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

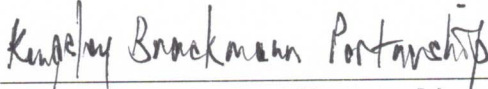
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed


Kingsley Brackmann Partnership
64 Woodcock Hill, Kenton, Harrow
Middlesex
HA3 0JF

15/09/2025
Date

Kingsley Brackmann Partnership is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
INCOMING RESOURCES					
		£	£	£	£
Voluntary Income					
Donations		-	2,331,053	2,331,053	2,157,981
Legacies		-	410,829	410,829	558,679
Taxrefunds on Gift Aid Donations		-	260,668	260,668	270,345
Activities to Generate funds					
Investment Income		-	332,872	332,872	307,152
Other Income	2	-	17,305	17,305	-
Net Incoming resources available for charitable Application		-	3,352,727	3,352,727	3,294,157
Charitable Activities by objective :					
Regular Discourses	3	-	(1,056,391)	(1,056,391)	(917,366)
Lectures & Seminars	3	-	(751,211)	(751,211)	(652,349)
Religious Festival & Special Events	3	-	(258,227)	(258,227)	(224,246)
Retreats	3	-	(390,918)	(390,918)	(381,106)
		-	(2,456,747)	(2,456,747)	(2,175,067)
Governance costs	3	-	(332,742)	(332,742)	(298,697)
Total resources expended		-	(2,789,489)	(2,789,489)	(2,473,764)
Transfers		-	-	-	-
(Deficit) / Surplus in the year	7	-	563,238	563,238	820,393
Income and expenditure brought forward		-	23,971,079	23,971,079	23,150,686
Funds carried forward		-	24,534,317	24,534,317	23,971,079
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		-	25,695,699	25,695,699	25,132,461

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	4	<u>17,368,182</u>	<u>17,572,415</u>
Current Assets			
Debtors	5	237,990	191,000
Cash at bank and in hand	12	<u>8,142,514</u>	<u>7,376,245</u>
		<u>8,380,504</u>	<u>7,567,245</u>
Creditors: amounts falling due within one year	6	<u>52,987</u>	<u>7,199</u>
Net Current Assets		<u>8,327,517</u>	<u>7,560,046</u>
Total Assets Less Current Liabilities		<u>25,695,699</u>	<u>25,132,461</u>
Represented by:			
Accumulated Funds			
Unrestricted funds		25,695,699	25,132,461
Restricted funds		-	-
Total Funds	7	<u>25,695,699</u>	<u>25,132,461</u>

Approved by the Board of Trustees on 15/12/2024



Mahesh Patel
Trustee



Date



Rajiv P. Mehta
Trustee



Date

The attached notes 1 to 13 form part of these financial statements.

CASH FLOW AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	11		1,000,723		1,106,605
Cash flows from investing activities					
Investment income		332,872		307,152	
Purchase of fixed assets		(567,326)		(416,712)	
Net cash used in investing activities			(234,454)		(109,560)
Changes in cash and cash equivalents in the year			766,269		997,045
Cash and cash equivalents at beginning of the year			7,376,245		6,379,200
Cash and cash equivalents at the end of the year	12		8,142,514		7,376,245

The attached notes 1 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements.

The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming Resources

All income is accounted for when the Charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable.

Donated assets, goods and services are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for goods and services donated by volunteers if these cannot be quantified.

Resources Expended

Expenditure is included on an accruals basis when a liability is incurred. The Charity is not registered for VAT and its expenses are therefore inclusive of VAT which cannot be recovered.

The charity's expenditure has been apportioned between the major activities carried out by the charity to further its objectives. This expenditure has been apportioned on the basis of time spent in furtherance of each of the activities below, except for Retreats which is a direct attributable expense.

Regular Religious Discourses	– 45%
Lectures, Seminars & Courses	– 32%
Religious Festivals & Special Events	– 11%
Governance	– 12%

Judgments in applying accounting policies and key sources of estimation uncertainty

There are no significant areas of judgments or key sources of estimation uncertainty arising from the preparation of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. As permitted by the transitional provisions, under previous UK GAAP, pre FRS 102 adoption, the Charity had elected not to adopt a policy of revaluations of tangible fixed assets. The charity has retained the book values of freehold properties, previously revalued, as deemed cost on transition to FRS 102.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold properties	-	2.5% on cost
Leasehold properties	-	over period of lease
Furniture fittings and equipment	-	10% on cost
Computers	-	33.33% on cost
Motor vehicles	-	20% on cost

The charity's policy is to write off the book value of each tangible asset over its estimated remaining life. Reviews are made annually of the estimated remaining useful lives of individual productive assets, taking into account commercial and technological obsolescence as well as normal wear and tear.

Provision is made for all permanent diminution in the value of building improvements.

An annual impairment review is made, in accordance with the requirements of the Charities SORP FRS 102, to ensure that the recoverable amounts of the assets are not lower than their current values. The charity currently has no tangible fixed assets to which impairment provisions apply.

Foreign Currency Translation

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

Unrestricted funds are those that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Other Income

	Total 2024	Total 2023
	£	£
Profit on exchange differences	17,305	-
	<u>17,305</u>	<u>-</u>

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular	Lectures &	Religious	Retreats	Governance	Total	Total
	Discourses	Seminars	Festival & Special Events			2024	2023
	£	£	£	£	£	£	£
Rent Rates & Water	239,087	170,016	58,443	25,953	63,756	557,255	447,598
Electricity, Fuel & Gas	130,044	92,476	31,789	83,248	34,678	372,235	267,543
Repairs & Maintenance	139,504	99,203	34,101	164,382	37,201	474,391	406,589
Insurance	28,765	20,455	7,031	27,601	7,671	91,523	70,037
Telephone & Fax	13,903	9,887	3,399	8,547	3,708	39,444	33,369
Printing & Stationery	9,587	6,817	2,343	3,322	2,557	24,626	17,910
Travel & Subsistence	52,691	37,469	12,880	16,889	14,051	133,980	98,156
Training	-	-	-	-	2,178	2,178	2,069
Hire of Equipment	509	362	124	2,882	136	4,013	64,929
Kitchen & Catering	47,094	33,489	11,512	27,662	12,558	132,315	111,727
Garden Expenses	676	481	165	26,719	180	28,221	23,413
IT Costs	45,593	32,422	11,145	3,179	12,158	104,497	121,103
Advertising / Promotion	1,736	1,235	424	534	463	4,392	6,009
Legal & Professional	-	-	-	-	34,755	34,755	43,481
Audit	-	-	-	-	5,500	5,500	5,000
Bank Charges	-	-	-	-	8,605	8,605	7,768
Depreciation	347,202	246,899	84,871	-	92,587	771,559	747,063
	<u>1,056,391</u>	<u>751,211</u>	<u>258,227</u>	<u>390,918</u>	<u>332,742</u>	<u>2,789,489</u>	<u>2,473,764</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)
4. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2024	14,269,927	14,371,265	2,020,866	388,740	253,408	31,304,206
Additions during the year	296,519	61,116	203,183	6,508	-	567,326
Reclassifications	210,263	(210,263)	-	-	-	-
Disposals in the year	-	(308,455)	(1,412,550)	(382,363)	(134,961)	(2,238,329)
At 31 December 2024	<u>14,776,709</u>	<u>13,913,663</u>	<u>811,499</u>	<u>12,885</u>	<u>118,447</u>	<u>29,633,203</u>
Depreciation:						
At 1 January 2024	8,813,031	2,718,035	1,634,472	386,613	179,640	13,731,791
Charge for the year	413,535	248,890	81,150	4,294	23,690	771,559
Reclassifications	54,726	(54,726)	-	-	-	-
Disposals in the year	-	(308,455)	(1,412,550)	(382,363)	(134,961)	(2,238,329)
At 31 December 2024	<u>9,281,292</u>	<u>2,603,744</u>	<u>303,072</u>	<u>8,544</u>	<u>68,369</u>	<u>12,265,021</u>
Net book value:						
At 31 December 2024	<u>5,495,417</u>	<u>11,309,919</u>	<u>508,427</u>	<u>4,341</u>	<u>50,078</u>	<u>17,368,182</u>
At 31 December 2023	<u>5,456,896</u>	<u>11,653,230</u>	<u>386,394</u>	<u>2,127</u>	<u>73,768</u>	<u>17,572,415</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>237,990</u>	<u>191,000</u>
Total debtors due within one year	<u>237,990</u>	<u>191,000</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Creditors

	2024	2023
	£	£
Accruals and deferred income	52,987	7,199
Total creditors due within one year	52,987	7,199

7. General Fund

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Balances brought forward at start of the year	-	23,971,079	23,971,079	23,150,686
Net (outgoing)/incoming resources for the year	-	563,238	563,238	820,393
Balances carried forward at end of the year	-	24,534,317	24,534,317	23,971,079
Transfers	-	-	-	-
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	-	25,695,699	25,695,699	25,132,461

There were no restricted or designated funds during the year.

8. Funds

(a) Analysis of net assets between funds

	2024			2023		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	17,368,182	17,368,182	-	17,572,415	17,572,415
Net current assets	-	8,327,517	8,327,517	-	7,560,046	7,560,046
Net assets	-	25,695,699	25,695,699	-	25,132,461	25,132,461

There were no restricted or designated funds during the year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Detailed comparatives for the statement of financial activities

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
	£	£	£
INCOMING RESOURCES			
Voluntary Income			
Donations	-	2,157,981	2,157,981
Legacies	-	558,679	558,679
Tax refunds on Gift Aid Donations	-	270,345	270,345
Activities to Generate funds			
Investment Income	-	307,152	307,152
Other Incoming resources	-	-	-
Net Incoming resources available for charitable Application	<u>-</u>	<u>3,294,157</u>	<u>3,294,157</u>
Charitable Activities by objective :			
Regular Discourses	-	(917,366)	(917,366)
Lectures & Seminars	-	(652,349)	(652,349)
Religious Festival & Special Events	-	(224,246)	(224,246)
Retreats	-	(381,106)	(381,106)
	<u>-</u>	<u>(2,175,067)</u>	<u>(2,175,067)</u>
Governance costs	-	(298,697)	(298,697)
Total resources expended	<u>-</u>	<u>(2,473,764)</u>	<u>(2,473,764)</u>
Transfers	-	-	-
(Deficit) / Surplus in the year	-	820,393	820,393
Income and expenditure brought forward	-	23,150,686	23,150,686
Funds carried forward	<u>-</u>	<u>23,971,079</u>	<u>23,971,079</u>
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	<u>-</u>	<u>25,132,461</u>	<u>25,132,461</u>

9. Staff and Executive Committee's Remuneration

No salaries, fees or expenses are paid to the volunteers or Board of Trustees for their services to the charity.

The average number of volunteers during the year was 395 (2023: 335).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Financial & Capital Commitments

At 31 December 2024 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2024	2023
	£	£
Expiry date:		
Within one year	344,572	345,699
Between two and five years	992,567	696,467
In over five years	1,631,538	1,103,453

11. Reconciliation of Net Income/(Expenditure) to Net Cash Flow From Operating Activities to Net Cash Flow From Operating Activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period	563,238	820,393
Depreciation charges	771,559	747,063
Investment income	(332,872)	(307,152)
Decrease/(increase) in debtors	(46,990)	(160,898)
Increase/(decrease) in creditors	45,788	7,199
Net cash provided by operating activities	<u>1,000,723</u>	<u>1,106,605</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)**12. Analysis of Cash and Cash Equivalents**

	As at 01.01.24	Cash flows	As at 31.12.24
Cash at bank and in hand	7,376,245	766,269	8,142,514
Total cash and cash equivalents	7,376,245	766,269	8,142,514

The charity has no borrowings, therefore, a reconciliation of net debt is not required.

13. Related Party Transactions

There were no related party transactions requiring disclosure in these financial statements. None of the trustees nor any persons connected with them received any remuneration or benefits from the charity during the year.

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales - Charity number 269971

Accounts



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2023

Charity Nos. 269971 England and Wales; SC040512 Scotland

Brahma Kumaris World Spiritual University (UK)
(Charity Nos. 269971 England and Wales; SC040512 Scotland)

Financial Statements
Year ended 31 December 2023

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Report of the Trustees for the year ended 31 December 2023

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and 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) (effective 1 January 2019).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Mahesh Patel Ratan Thadani Sanjay Tulsidas Govind Vaswani – resigned 4 March 2024 Girish Wadhvani
Secretary:	Kim Lewis
Registered and Administrative Office:	Global Co-operation House 65-69 Pound Lane London NW10 2HH
Banker:	HSBC Bank Plc 584 High Road, Wembley Middlesex HA0 2DB
Legal Advisers:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES VWV Solicitors Second Floor, 3 Brindley Place Birmingham B1 2JB
Auditor:	Kingsley Brackmann Partnership 64 Woodcock Hill, Kenton, Harrow Middlesex HA3 0JF

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trust deed allows for up to 11 trustees to be appointed. Trustees serve until they resign. New trustees are nominated and if suitable appointed by members of the board of trustees, taking into account the necessary skills they contribute to the charity's management and development. When new trustees are appointed they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles. This includes information about the role of trustees, charity law, and a number of publications from the Charity Commission including guidance on the advancement of religion for public benefit.

The trustees take responsibility for monitoring the trust's activities, consisting of 12 operational units that meet regularly. Each operational unit takes responsibility to adhere to the policies and budgets, as set out by the Trustees' Board, and report back all relevant decisions and variances. Each operational unit consists of at least two trustees, and includes key management members in order to ensure sound governance, allowing due consideration of the volunteer's ability, personal competence, specialised knowledge and desire to serve.

The trust has its headquarters in North West London and representatives in many cities and towns throughout the UK.

Risk Management

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that may have a significant effect on:

- Governance and management, including organisational, decision making and procedures
- Operational performance, including risks to our volunteers
- Financial management, including systems and monetary
- Environment and external factors, including public perception
- Compliance, including law and regulation

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

TRUSTEES REPORT (Continued)

- Monitoring of major risks and development of action plans
- Embedding risk identification and assessment within operating procedures
- A clear structure of delegated authority and control
- Review of key systems and procedures
- Maintaining adequate free reserves in line with set policies
- Regular meetings by various units with direct trustees involvement
- Engagement of professional advisors where necessary
- Relevant insurance covers in place
- Appropriate Disclosure and Barring Service checks for volunteers who work with children or other vulnerable adults within the community

In assessing risk, the trustees recognise that some areas of the charity's work require the acceptance and management of risk if key objectives are to be achieved.

Objects and Activities

Brahma Kumaris (UK) is a non-governmental, non-political, religious organisation that was established in 1975. The charity was constituted under a trust deed, dated 18 July 1975, with various amendments.

It is registered as a charity with:

- The Charity Commission - Registered Charity Number 269971 in England and Wales (E&W).
- The Office of the Scottish Charity Regulator - Registered Charity Number SC040512 in Scotland (S).

The charity's objects are:

1. To promote the advancement of the Hindu Religion and other religions of the world.
2. To promote the advancement of education by educational courses, programmes and projects and studies of and research in the field of Hindu Religious Philosophy and Yoga (various techniques of concentration as defined and discussed in the Hindu Scriptures) and to make known the results of such studies and research.
3. To relieve poverty, mental and physical sickness and distress.
4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, Holi, Janmashtami, Navratri, Raksha Bandhan, Diwali, Easter and Christmas.
- Courses - including Raja Yoga Meditation, Positive Thinking in a Nutshell, Relax More-Stress Less, Boosting Self Esteem and Goodbye to Anger.
- Retreats - including one-day and residential retreats.
- Lectures, seminars, workshops and other events on how the principles and practice of Raja Yoga can help us in our daily lives.
- Community outreach, such as exhibitions, fairs and festivals, interfaith events and connections, youth work, women's and men's groups, and activities geared to specific communities, e.g. business, healthcare, and people of diverse nationalities and cultures.

Public Benefit

The charity constitutes a public benefit entity as defined by FRS102. The board of trustees has given regard to the legislative and regulatory requirement for disclosing how the Charity's objectives have provided benefit to the public. This report outlines how the various activities in the year have benefitted the public, either directly or indirectly.

Serving the Community - Activities, Achievements and Performance

We deliver our charitable objectives all around the UK solely through volunteers. We invite members of the public to participate in our activities in person (where possible) and online, using the internet, printed materials, social media, local networking, radio, film, television and advertising, as well as providing regular, appropriate communications to those who subscribe to our mailing lists. All our activities are free of charge and open to all members of the community.

Religious Discourses

Morning religious discourses take place every day of the year in locations around the UK. Increasingly these are in person but some are still offered online. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. We continued to offer additional sessions for newcomers and those unable to attend the early morning discourses, as well more interactive classes on the daily religious discourses in house and online. Average daily connections: 1,417 - E&W; 18 - S.

Our Courses

The Raja Yoga meditation course, our core curriculum, explores how we can tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. This was offered both online and in person - in different formats to meet people's varying needs. Students are given the choice of attending once weekly, every day for a week

TRUSTEES REPORT (Continued)

or over a weekend. There was also the option for on demand E-learning: the Raja Yoga Meditation course is on our UK website and YouTube channel and in 2023 Inner Space Cambridge launched a new online Raja Yoga meditation course on their website.

We also offered a number of life skills courses based on the teachings and practice of Raja Yoga. These explore how to tap into our inner goodness, develop a loving relationship with God and so respond better to life’s challenges and opportunities. They include: *Positive Thinking in a Nutshell, Relax More, Stress Less, Boosting Self Esteem* and *Goodbye to Anger*.

Courses were given in several languages, including English, Bengali, Gujarati, Hindi, Portuguese, Japanese, Spanish and Tamil. The following table gives the figures for people attending our courses organised and delivered by our volunteers across the UK in 2023.

Courses 2023	England & Wales	Scotland
Raja Yoga Meditation	2,209	14
Life Skills Courses based on Raja Yoga	1,338	122
Total	3,547	136

Some feedback from students of the Raja Yoga Meditation course in 2023:

“It is absolutely what I need. Looking forward to the next session!”

“I really enjoyed and benefited from this beginners’ course. I would like to register for the Intermediate course.”

“I can’t recommend the free 7-day course enough!! It really changed my life and helped me to improve my relationship with myself and with God.”

Events

	England & Wales	Scotland
Talks, Lectures, Seminars, Workshops	47,835	909
Religious & Spiritual Celebrations	914	-
Special Events	9,354	1,659
Total	58,103	2,568

TRUSTEES REPORT (Continued)

Talks, Lectures, Seminars & Workshops

A wide range of talks, seminars and workshops were offered, with speakers from around the UK and, increasingly, from around the world, sharing their personal insights and tips, based on their own experience of studying and practising Raja Yoga. These were offered in different locations and on a range of platforms all year round.



Create a Calm Life in a Crazy World - A Meditation Masterclass at the Trades Hall, Glasgow in July with Sister Maureen, Programme Director of Brahma Kumaris UK, and Ash Patel was attended by 50 people.

- Talks, lectures, seminars and workshops offered by Inner Space Covent Garden reached 9,574 attenders/connections. Events in community venues reached a further 2,747 people. In 2023 three new community venues were used for Inner Space talks and events: Om Nom in Islington, Essex Church in Notting Hill and the Swiss Church in Covent Garden.
- Sister Jaymini gave a talk and meditation on *Positive Change in Health, Wealth and Happiness* at Tooting Leisure Centre, South London in July was attended by 91 people.
- *WANDS - Magical Tools for Self-Empowerment*, a weekly Tuesday morning online talk and discussion, organised by Global Co-operation House for both the public and regular students, had 7,683 connections.

"I can't thank you enough for WANDS. It has helped me so, so much this year. I listen weekly and sometimes more than that! The talks always have something to guide me at difficult times."

"I attended the self-esteem workshop yesterday. A wonderful workshop indeed."

TRUSTEES REPORT (Continued)

Religious & Spiritual Celebrations

We organised special events and activities to mark a variety of religious festivals throughout the year. These included some of the major Hindu festivals, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God.

- **The Founder's Memorial Day.** In the month of January we commemorated the passing of Brahma Baba, the Founder of the Brahma Kumaris on 18th January 1969. Extra time was dedicated to meditation and reflection throughout the month and we offered special events for the public and our regular students.
- **Shiv Ratri** (The Night of Shiva) celebrates the time when the Supreme Being ('Shiva' - the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day.
 - Maha Shiv Ratri at Harmony House, Leicester was attended by 705 people over two days in February. The recording has attracted over 600 connections.
- **Holi**, the Hindu Festival of Colours, is an exuberant celebration of the beginning of spring, the triumph of good over evil and universal brotherhood. The colours of Holi symbolise the soul being 'coloured' by God's company, having let go of the negativity of the past.
- **Raksha Bandhan** (The Bond of Protection) is traditionally celebrated every August by Hindus all around the world. The festival is a beautiful, silent ceremony reminding us of the purification and protection experienced through a loving connection with God. Rakhis (red threads) are tied on each one's wrist, symbolising the link of love between the soul and God.
 - At the Hindu Temple in Edinburgh, rakhis were tied on the Lord Provost of Edinburgh, the Deputy Lord Provost and chief officers of the Armed Forces, the Royal Navy and the Royal Air Force, the Police and 180 others by a representative of the Brahma Kumaris, assisted by sisters from the temple.
 - At Global Co-operation House, a total of 2,631 rakhis were tied during 10 Raksha Bandhan ceremonies and on an individual basis throughout the month. Our sisters also went out to tie rakhis at the Indian High Commission, The House of Lords, Westminster City Council Town Hall, as well as local offices, care homes and other places in the community.

TRUSTEES REPORT (Continued)



Raksha Bandhan at the House of Lords with Defence Minister Baroness Goldie, Baroness Verma, the Lord Speaker and over 40 officers from all the armed forces received their rakhis.

- **Janmashtami** in August is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, innocence, playfulness and love, celebrated with special events and garba dances.
- **Diwali**, the Festival of Lights in November, signifies the New Year and the coming of light to dispel the darkness. All around the UK Brahma Kumaris arranged Diwali celebrations for students and the public and contributed to many other celebrations organised by others.
 - Sisters from Global Co-operation House were invited to join special Diwali celebrations at 10 Downing St and the Indian High Commission's celebrations at Central Hall, Westminster.
- **Other Hindu festivals and religious observances** marked included Bhai Dooj, Dussehra, Guru Purnima, Navratri, Ram Navami, Purushottam Maas, Satnarayan Puja and Shraad.
- **Festivals of other faiths** were also celebrated. Our aim is always to share and encourage a simpler, spiritual perspective on these festivals. For example, Christmas is a time for generosity and gratitude, for accepting and sharing the gifts of the virtues and strengths received from God. We celebrated with candlelight meditations, Christmas parties and cultural performances. Chinese New Year - the Year of the Rabbit - was also celebrated at Global Co-operation House.
 - *The Real Message of Christmas - A Musical Meditative Journey* created and performed at the Global Retreat Centre was attended by 126 people.

Special Events

Some highlights from 2023:

UN International Women's Day (IWD)

Brahma Kumaris UK organised a number of events celebrating UN International Women's Day in several places around the UK in March. There were events in Loughborough and Sutton

TRUSTEES REPORT (Continued)

Coldfield. Global Co-operation House offered two online events - one in English *Embracing Equity from the Inside Out* and another in Hindi *International Women's Day & Holi* and further event in person *Women Online*.

- Harmony House, Leicester celebrated IWD with a special multicultural, multifaith event with politicians, local leaders and dignitaries in collaboration with Mr Resham Singh Sandhu, Chairman of the Sikh Welfare & Cultural Society, Sister Maureen and headmaster Andrew Pettit, who spoke on the theme *Women as Creators of Peace and Harmony*, attended by 120 people.

UN International Day of Yoga

We marked the UN International Day of Yoga (IDY) in June with events offering an understanding and experience of yoga of the mind - meditation.

- Inner Space Wembley's hybrid event to mark IDY *Respecting Mind, Body and Soul*, attracted 232 people.
- Brahma Kumaris students from Global Co-operation House were invited to take part in the Indian High Commission's flagship IDY event in London's Trafalgar Square.
- Mukesh Pancholi of Manchester Inner Space was invited to speak about Raja Yoga meditation at the Gita Bhavan Hindu Temple, Manchester, attended by 40 people.
- A representative of Brahma Kumaris from South London gave a talk in Hindi on Raja Yoga followed by a guided meditation at Patidar Samaj Hall in Tooting Broadway, attended by 75 people.



*Brahma Kumaris UK teamed up with the Museum of London and Maison Mangrove to mark IDY with **Wellbeing at the Docks** at the Museum of London Docklands. Sister Jaymini spoke about Raja Yoga Meditation - Wellbeing for the Mind and guided meditations and other activities were offered all day. Attended by 150 people.*

Black History Month

Untying the Knots that Bind was a special event at Global Co-operation House, honouring Black History Month in the UK. Hosted by the *Embracing Oneness* initiative, the speakers

TRUSTEES REPORT (Continued)

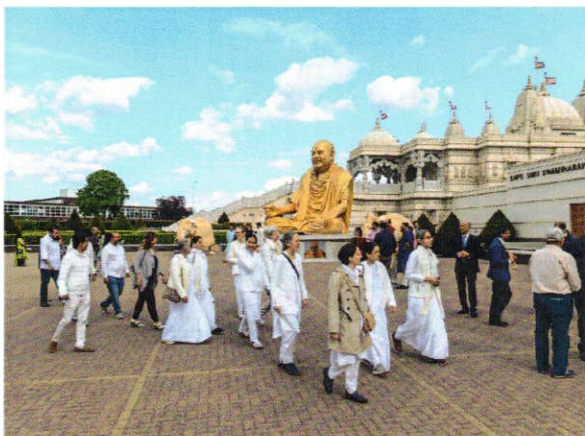
were Mbeke Waseme, John McConnel and Pearl Jordan with creative workshops run by Shantanu Mandal, Pearl Smith and Ella Matheson. Attended by 65 people.

Lecture Tour by BK Surya

- Visiting from our spiritual headquarters in Mount Abu, India, BK Surya gave public talks around the theme of finding spiritual solutions to life's challenges, in various UK towns and cities in September/October: Global Co-operation House, Global Retreat Centre, Birmingham University, Harmony House, Leicester, Manchester Sale Rugby Club, Lighthouse Retreat Centre Worthing, Inner Space Covent Garden, The Radisson Hotel, Heathrow and The Nehru Centre, London. Well over 1,000 people attended events in person, with more joining online.

Brahma Kumaris' contribution to events run by other organisations

- Several representatives of Brahma Kumaris attended *Creating World Peace and Sustainability in the Post COVID-19 and post Ukraine Conflict Era* at Portcullis House, Houses of Parliament, London in May, organised by the Magna Carta World Peace & Sustainability Foundation. Sister Maureen was invited to speak at the conference.



Brahma Kumaris UK was invited to be part of *Celebrating British-Hindu Contributions* at the BAPS Shri Swaminarayan Temple, London in May. Bringing together over 110 Hindu temples, communities and associations from around the UK, the event was attended by over 1,600 guests.

- Brahma Kumaris UK have been working for many years now with the Mayor of London's office and the Diwali in London Committee (made up of 14 Hindu organisations) and broadcast media to create *Diwali on Trafalgar Square*, a celebration of the Festival of Lights. Sister Jaymini held the whole crowd in *Pause for Peace* - two minutes of quiet reflection - from the stage. Brahma Kumaris had one marquee offering a *Glimpse of the Goddesses* and another with a running programme *Yoga & Meditation* experiences and contributed to the Culture Zone and Healthy Living Zone. We also provided food packages for 500+ volunteers helping at the event. An estimated 30,000 people attended.

TRUSTEES REPORT (Continued)

Spiritual retreats

We offered residential and day retreats and special group gatherings for members of the public, invited guests and BK students in several locations in person as well as online. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (5,431 - E&W).

The Global Retreat Centre

The Global Retreat Centre has been offering meditation and self-development courses, sessions and retreats along with festivals and other events – all free as a service to the community – since it opened in 1993. It serves people across Oxfordshire and from all continents, faiths and backgrounds. A beacon of hope and a place of peace for young and old, it has welcomed many professional groups including leaders, educationalists, social workers, prison staff, health workers, from the local area and from around the world. In 2023 attendance for retreats, courses, talks, meditation sessions, community events, religious discourses, sustenance events, and more offered by the Global Retreat Centre totalled just under 30,000.

Some feedback on the Global Retreat Centre:

“There is such a peaceful, calm, unhurried vibe here. I always feel more connected to myself and others after my visit. The teachings are so honest and full of love. It's my happy place.”

“Life changing meditation course over 4 Wednesdays in August '23. Cannot recommend this enough for beginners or experienced meditators.”

“The meditation at the global retreat is really deep, the most amazing experience I have had.”

“Such a beautiful place to be. Once you go you don't want to leave.”

Retreats were also held in other locations, including Birmingham, Brighton, Cambridge, London, Skipton and Worthing.

- A total of 1,433 people attended in person retreats at the Lighthouse Retreat Centre in Worthing.
- Cambridge Inner Space offered a variety of spiritual retreats for the public and for new and more experienced Raja Yoga students, both in person and online, attended by a total 3,523 people over the year.
- In April 2023, a BK sustenance retreat was held at the Beamsley Project near Skipton attended by 18 regular students from around the UK.

TRUSTEES REPORT (Continued)

A special report on the re-opening of the Global Retreat Centre follows.

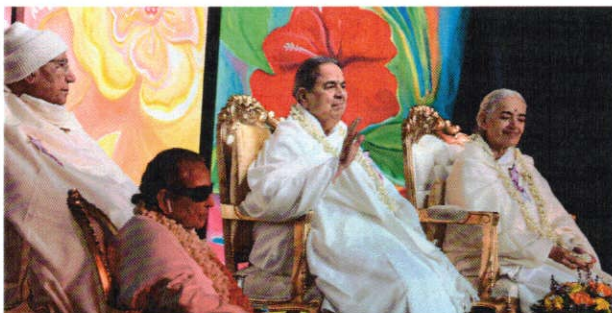
THE GLOBAL RETREAT CENTRE: OFFICIAL RE-OPENING



The Global Retreat Centre in Nuneham Courtenay, Oxfordshire, celebrated its reopening on 23rd July, after being closed for five years for essential renovation. Over 1,750 people attended the event *Feeling Peace – The Meditation Experience* and 3,500 watched it live online.



Visitors came early to explore the beautiful gardens and state rooms and experience the peaceful atmosphere and the informal meditation activities in the grounds - all offering a taster of the meditation that is studied, practised and taught there. There were also sitar and violin performances and tea and snacks for all.



Senior meditation teachers of the Brahma Kumaris from around the world were present: Mohini Didi, Additional Administrative Head, Sudesh Didi, European Director, Brother Brij Mohan, Additional Secretary-General of the Brahma Kumaris from our spiritual headquarters in India and Sister Jayanti, Additional Administrative Head Worldwide and CEO of Brahma Kumaris UK. Each one spoke about a different aspect of peace and how meditation and a spiritual awareness is essential for our wellbeing. The sharings were interwoven with theatrical and dance performances and live music.



TRUSTEES REPORT (Continued)

Several special guests spoke from the stage of their own experience:

“People’s welcoming smiles here encapsulate peace – they settle our emotions down and help us be more accepting towards others.

Baroness (Dr) Sandip Verma

“During this time through the pandemic, everything was about wellbeing, fitness, moving – being more caring, connecting, sharing, and looking out for each other. And that’s one of the benefits of this retreat. Rewarding on many levels, refreshing. Re-energising and re-powering, deep relaxation and peace.”

Councillor Mark Lygo, Sheriff of Oxford



“On behalf of the High Commission of India, I congratulate you for this grand opening and for making the centre available to all of us... A chance to take a break from our computer and mobile screens and away from the confines of our offices to find ourselves, to find inner peace and tranquillity.”

Sarjjeet Soodan, Indian High Commission, London.

I owe a great deal to the Brahma Kumaris and am so grateful to them for their contribution to the world.

Rev Dr Marcus Braybrooke, former Vicar of Marsh & Toot Baldon and Nuneham Courtenay

After leading the audience in a guided meditation, Sister Jayanti ended by saying:

“We would like you to carry away the peace that you have felt – even for a few fleeting moments or perhaps longer than that -, so that you can be instruments for peace wherever you may be, and that peace becomes available for you at any moment you choose.”



Sanjay Tulsidas, Trustee of Brahma Kumaris UK, warmly thanked the speakers, performers and the audience for being an important part of the day's celebration. He described The Global Retreat Centre as 'the jewel in the crown' of the charity's service and thanked all the volunteers of the Brahma Kumaris for the hard work, creativity and co-operation that went into making it such a success.

TRUSTEES REPORT (Continued)

Among many messages of appreciation were these three:

“I can find no words to describe how truly magical the day was at your beautiful and peaceful Oxford retreat...”

“The love and devotion is felt in every little thing at the Global Retreat Centre”

“This is a different world. This is way beyond what I had expected!”

In addition to the public Re-opening Event described above, a special gathering for regular Brahma Kumaris students the day before was attended by 1,500 people, with an additional online audience of 3,000 connections.

Media Coverage

The re-opening event was covered by the following news outlets:

[BBC Radio Oxford 23 July](#)

[i-Global News Pre-event: 18 July](#)

[i-Global News Post event: 26 July](#)

[Gujarat Samachar 29 July](#)

[Asian Voice 29 July](#)

Meditation sessions

We offered a whole range of different meditation sessions in different formats around the UK - for newcomers, more experienced meditators and also our regular students, in person and online and at different times of the day. These were in addition to the daily morning gatherings mentioned earlier.

	England & Wales	Scotland
Meditation sessions	133,734	13

- Every third Sunday of the month we invite anyone who wishes to join us in quiet reflection to create peaceful, positive thoughts for the world to participate in **World Meditation Hour** or **Meditation for World Peace**, held in many UK locations and online - 2,511 attenders/connections.

TRUSTEES REPORT (Continued)

- Glasgow Inner Space provided weekly in person guided meditations, attended by 622 people.
- Brahma Kumaris in Upton Park offered a weekly *Evening of Reflections* both online and in person, attended by 803 people.
- Cambridge Inner Space offered meditation sessions in a variety of formats, totalling 11,475 attenders/connections. These included *Drop In Meditation Experience, Meditation Foundation, Advanced meditation, Insights for Self-Realisation*, meditation sessions at Sydney Sussex and Magdalene Colleges, and for Brahma Kumaris regular students.

Community Events

	England & Wales	Scotland
Community Events: Community activities, Fairs & Festivals and Interfaith	7,150	5

Community activities

We ran a wide range of community activities, at first in person and then online, for people in outlying communities around the UK. We have been serving some of these areas for many years, whilst others were for the first time.

- Representatives from Brahma Kumaris were invited by the Governor of Wandsworth Prison in May to address a monthly staff meeting on the benefits of meditation, attended by 60 officers.
- Ramprakash Singal spoke to the staff of multicultural marketing agency Here&Now365 at Aldgate Tower in the City of London in August, at the invitation of its Managing Director, Manish Tiwari. A long term student of Raja Yoga from New York, Ramprakash shared his experience of 9/11, leading people to safety out of one of the towers with the young team of creatives.

“Thank you #BK’s for making this happen. We are forever indebted.”

Manish Tiwari

TRUSTEES REPORT (Continued)

- *Young Ambassadors for Peace (YAP)* was a new initiative launched in 2023 to inspire pupils to take positive action within their communities during the academic year 2023-24. Five participating schools in Brent nominated six pupil delegates from Year 4 to Year 6 to drive the project forward. After the initial launch in September with a *Peace Education Day - Exploring Peace within the Self*, there were visits to four of the schools. In November a YAP Peace Conference was held at Wembley Inner Space entitled *Peace with Others and Conflict Resolution*.
- Natalie Steel, a University Chaplain at Loughborough University, ran two series of weekly wellbeing sessions based on the teachings and practice of Raja Yoga over six weeks for the University's HR team, with an average of 10 attenders per session. A talk on *Doing Things Differently* for an HR training day was attended by 50 people.

"We are incredibly lucky and grateful to have you leading us forwards with these sessions. At a corporate level this activity supports and connects to our University strategy and HR Vision and Purpose, including an inclusive employee experience which is great too but the value and impact this is adding on a personal and team level is what is most rewarding to see."

Alex Stacey-Midgley, Deputy Director of Human Resources, Loughborough University

Fairs and Festivals

Fairs and exhibitions started to open up again, after the pandemic. We had stands at several events and locations, sharing values-based activities and materials, based on the teachings of Raja Yoga and in many cases a free and accessible 'drop-in' programme of meditations and short talks. For example:

- A total of 45 BK volunteers from various parts of the UK helped run the Raja Yoga stand at the 3-day *OM Yoga & Mind Body Soul* at Alexandra Palace in October. A total of 1,400 visitors engaged with our activities overall, and 700 specifically in the 20-minute meditation taster sessions.

"Wow! I have a new perspective now!"

"Maybe some new solutions will come from this..."

- Brahma Kumaris from Sutton Coldfield took a stall at the *Living Well Festival*, offering guided meditations throughout the day, attended by 80 people.

TRUSTEES REPORT (Continued)

- Leeds Brahma Kumaris set up a Raja Yoga stall and meditation tent at the popular one-day *Kirkstall Festival* in July, attended by 200 people.

Interfaith

We continued our work in bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths, based on acceptance and respect. Our volunteers around the UK contributed to interfaith meetings - some in person, many still online - around the UK.

- Brahma Kumaris are on the co-ordinating committee of the Religions of Peace UK Women of Faith Network, which organised a Symposium in June entitled *Gender Equality: Empowerment for all*. The event was a gathering of people from different faith and belief traditions both in person at the St. Ethelburga's Centre for Peace and Reconciliation in the City of London and online.
- Sister Maureen gave a presentation with Prof Dr Elisabeth Naurath at the 6th Annual Conference of the European Academy of Religion on *The Role of Religions and Interreligious Dialogue in Addressing Climate Change* at St Andrews University, Scotland in June.
- Global Co-operation House's Inter Faith Week contribution in November this year was *Empowering Youth Voices*, co-organised by the Brahma Kumaris, Harrow Interfaith and National Multifaith Youth Centre, attended by around 50 people.

Diverse communities: We offered special community activities for people speaking many languages including: Farsi, Gujarati, Hindi, Japanese, Nepali, Spanish, Portuguese, Punjabi, Sindhi and Tamil.

- Service for the UK Tamil community continued to thrive in various places, with a total attendance for our daily religious discourses of 80,467, and for sustenance classes a total of 9,179. Evening online meditation sessions between January and April totalled 2,925 connections.
- Two public events were held at Global Cooperation House for the Japanese community, in April *My Super Story* and in September *Gift of Peace*, with a total of 49 attending.
- A talk in Hindi at the Liverpool Hindu Temple on the benefits of meditation by BK Rupesh and BK Geeta in October attracted 300 people, including around 100 university students.
- Brahma Kumaris in South London arranged a number of events for some local Muslim communities. In June and July Raja Yoga meditation sessions were organised for the

TRUSTEES REPORT (Continued)

Ismaili Muslim Seniors Club at their Jamatkhana in Croydon, attended by a total of 68 people. An online meditation event in July with another Ismaili group had 89 connections. In November two Raja Yoga meditation events were held for members of the Ahmediya Association at Croydon and Clapham separately, attended by 54 people.

Some feedback from visitors to Global Co-operation House, the National Co-ordinating Office of Brahma Kumaris UK in Willesden, NW London:

“I really enjoy going there for meditation, it helps me to be calm. Over the years the anger that controlled me, has cooled down immensely over the years.”

“Very calm and meditative space to connect to your inner soul!”

“Amazing place. So much positive energy and peaceful!”

Funeral service

Brahma Kumaris were invited to conduct and contribute to funeral services in different locations around the UK both in person and online. We also contributed to prayer meetings and special meditation gatherings for bereaved families, offered support for families and friends and dedicated time each day individually and collectively for special meditation for those who had passed away, the sick and the bereaved. (4,642 – E&W)

Inner Spaces – ‘oases of calm’ in the city

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly online and in person. There are now 12 Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Chelmsford, Colchester, Edinburgh, Glasgow, London’s Covent Garden, Manchester, Newcastle, Romford and Wembley.

- Our new Inner Space in Chelmsford was officially inaugurated by the Brahma Kumaris’ European Director, Sudesh Didi in June.

(Attendance/connection figures for Inner Space activities - talks, courses, daily discourses, etc. - are included under those headings.).

TRUSTEES REPORT (Continued)

Sustenance Activities

	England & Wales	Scotland
Sustenance Activities: Sustenance Events & Groups	38,476	863

Spiritual sustenance events for Brahma Kumaris students and teachers

Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. Global Co-operation House continued to webcast a special programme for regular students around the UK every evening, along with a range of other regular and occasional sustenance activities.

Spiritual sustenance groups

A number of groups – both for the public, new and regular students - met on a regular basis throughout the year, in person or online. These included gatherings for women, men, children, youth, the elderly and special interest groups, such as environment, health and wellbeing and a range of spiritual discussion and mutual support groups. For example:

- A ***South Asian Women's Group*** co-ordinated by Bradford Inner Space was started in November 2023, attended by 153 people in November and December.
- The long running ***Sindhi Class*** at Global Co-operation House continued to meet - alternating between in person and online - attended over the year by 585 people.
- Brahma Kumaris in Cambridge continued to offer regular Positive Thinking sessions weekly during term time. University of the Third Age (U3A) programme and separate Raja Yoga sessions were also offered with a total attendance of 180 people.
- The ***'Make it Happen'*** group, a new group for people aged 18-40 from all around the Greater London area was formed in 2023. Based at Global Co-operation House, the group meets regularly online and in person. Its purpose is to provide spiritual sustenance activities and a friendship circle for our younger students and also to create public events to meet the needs of people of the same age group.

TRUSTEES REPORT (Continued)

Serving the public through Media and Online Platforms

Social media

We continued to communicate and engage with our students and communities through the media, social media and various internet sites. We streamed a wide range of events and meditation sessions and uploaded uplifting content to a number of websites, social media platforms and apps. We also provided our various audiences with news, details of events and activities, daily inspirations, opportunities to participate, interact and give their input and feedback.

Across all our UK social media platforms and channels we had a total number of 321,517 followers/subscribers/members (as at Dec 2023).

Followers/subscribers/members	England & Wales	Scotland
Facebook	117,276	19,800
Insight Timer (just-a-minute/Inner Space Glasgow)	6,500	3,900
Instagram	28,724	1,010
Meetup	20,635	12,095
Pinterest	3,101	
Soundcloud	2,611	2,671
X (Twitter)	34,677	2,320
YouTube	63,829	2,368
Total	277,353	44,164

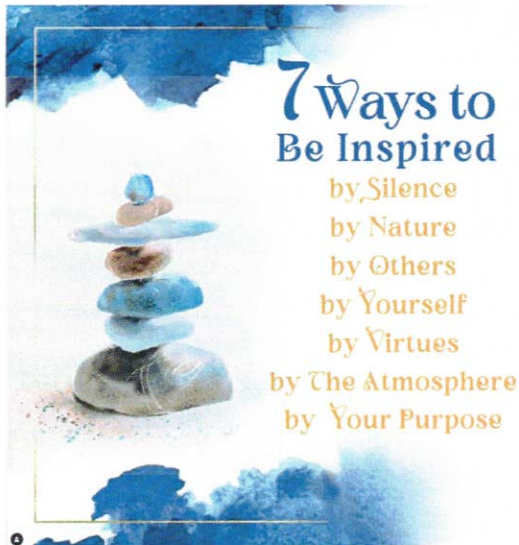
YouTube

Additional information about interaction with our UK YouTube channels:

YouTube additional counts	England & Wales	Scotland
Comments	4,194	295
Likes	114,217	4,226
Videos	1,404	222
Views	6,499,978	259,298
Counts	6,619,793	264,041

TRUSTEES REPORT (Continued)

Instagram



A series of inspirations from Dadi Janki, former Head of the Brahma Kumaris, was shared over the Instagram pages of Global Co-operation House to honour the third anniversary of Dadi’s passing in March. Dadi Janki spent 40 years in the UK and our wish was to show how through her rich legacy of talks, classes and writings she continues to support, enlighten and inspire us all.

The posts are helpful reminders for the day. They shift through patterns and bring a smile on the face.

Websites

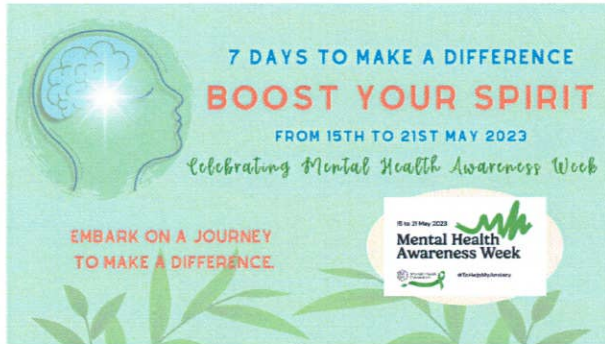
In addition to our national website brahmakumaris.uk, there were over a dozen websites for different geographical locations or specific initiatives, including:

- Global Retreat Centre: globalretreatcentre.org
- Global Co-operation House globalcooperationhouse.org
- Inner Space Bradford bradford.innerspace.org
- Inner Space Cambridge cambridgeinnerspace.org
- Inner Space Chelmsford chelmsford.innerspace.org
- Inner Space Colchester colchesterinnerspace.org.uk
- Inner Space Covent Garden, London innerspace.org.uk
- Inner Space Edinburgh edinburgh.innerspace.org
- Inner Space Glasgow glasgow.innerspace.org
- Inner Space Manchester manchester.innerspace.org
- Inner Space Wembley wembley.innerspace.org
- just-a-minute just-a-minute.org
- Lighthouse Worthing lighthouseretreatcentre.org

	England & Wales	Scotland
Websites New Users	11,364	

TRUSTEES REPORT (Continued)

Websites Views	443,074	17,344
Websites Visitors	90,474	6,636

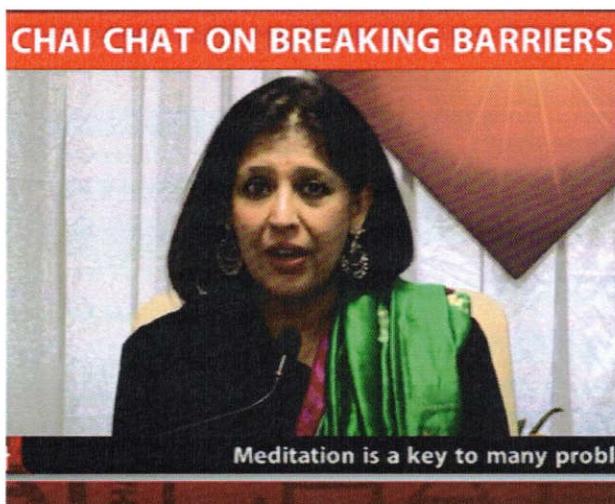


To mark Mental Health Awareness Week in May, a 7 day *Boost Your Spirit* initiative on our UK website offered a simple daily practice to help see patterns of thinking with a clearer lens, change the habits of the mind and learn to accommodate feelings better.

Apps (all free to download)

Our two meditation apps Bee.Zone and Meditation Lounge had a total following of 220,000 people.

Broadcast Media



Journalist and film-maker Loveena Tandon interviewed Sister Jayanti, the Additional Administrative Head of Brahma Kumaris and CEO of Brahma Kumaris UK, on the topic of *Breaking Barriers* at Inner Space Wembley in January to mark World Religion Day. The interview was later aired on Loveena’s popular *Chai Chat* programme on SkyTV.

TRUSTEES REPORT (Continued)

- Sister Manda was interviewed on BBC Radio Oxford's *Breakfast Show* by its presenter Lilley Mitchell on the day of re-opening of the Global Retreat Centre in June.
- Sister Jayanti was interviewed about *Creating a World of Values* for the Synergos podcast series in July called [*Cultivate the Soul: Stories of Purpose-Driven Philanthropy*](#), also shared on Omny.fm and Spotify.

Activities in Scotland

Brahma Kumaris (UK) activities in Scotland continue to develop and expand. The details of public benefit are shown alongside England and Wales.

Our Volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives, especially during this challenging and demanding year. Individuals who benefit from the charity frequently choose to give their time and support to show their appreciation. Our volunteers, with all their skills, enthusiasm and dedication to service, are without doubt the charity's most valuable 'assets'.

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

The total income generated for the year amounted to £3,294,157 (2022: £3,429,956) and total resources expended amounts to £2,473,764 (2022: £2,373,039).

The income was predominantly raised through voluntary donations of £2,157,981 (2022: £2,220,725).

Most of the charitable expenditure relates to provision of regular discourses, lectures & seminars as further explained in Note 1 to the accounts.

Future Plans

The charity's short-term plans are to increase the number of individuals served through its activities and continue sustaining the existing students. The medium-term plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

Investment Policy

The Trustees' Board takes a very prudent view to the investment of surplus funds. These are retained for furthering the objects of the charity, in particular with a view to expanding the charity's presence in cities throughout the UK. Accordingly, funds not required for expenditure in the short term are placed on deposit.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

TRUSTEES REPORT (Continued)

Reserves Policy

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash. Of the total unrestricted reserves as at 31 December 2023 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £1m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income,
- allow for reasonable level of working capital,
- provide funds for ongoing and future refurbishments of the properties, and
- allow the Charity to continue to further its objectives.

The trustees aim to maintain a robust level of unrestricted funds to meet future funding requirements for the charity's ongoing activities. The charity anticipate utilising these reserves to manage increased cash flow expenditures coupled with the prevailing economic and inflationary pressure facing the UK donors.

The level of unrestricted reserves are monitored and reviewed on a monthly basis by the trustees.

TRUSTEES REPORT (Continued)

Statement of Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of its financial activities and of its financial position at the end of the year.

In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts,
- e) prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will be unable to continue to meet its objectives.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities besides the above responsibilities.

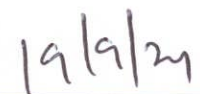
Statement of disclosure to auditor:

- a) so far as the trustees are aware, there is no relevant audit information of which the company's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

For and on behalf of the Board of Trustees,



Mahesh Patel
Trustee



Date

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

Opinion

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2023 on pages 27 to 41. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP FRS 102.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustees Investment (Scotland) Act 2006.

Basis for Opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Who we are reporting to

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and with regulations made under Section 154 of that Act and in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement set out on page 26, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

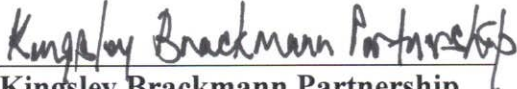
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.


Kingsley Brackmann Partnership
64 Woodcock Hill, Kenton, Harrow
Middlesex
HA3 0JF

23/09/2024
Date

Kingsley Brackmann Partnership is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

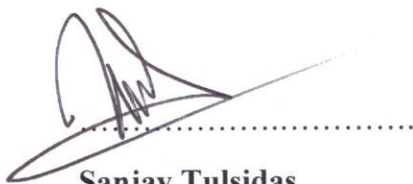
	Note	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£	£
INCOMING RESOURCES					
Voluntary Income					
Donations		-	2,157,981	2,157,981	2,220,725
Legacies		-	558,679	558,679	44,387
Taxrefunds on Gift Aid Donations		-	270,345	270,345	287,235
Activities to Generate funds					
Investment Income		-	307,152	307,152	75,377
Other Income	2	-	-	-	802,232
Net Incoming resources available for charitable Application		-	3,294,157	3,294,157	3,429,956
Charitable Activities by objective :					
Regular Discourses	3	-	(917,366)	(917,366)	(1,052,356)
Lectures & Seminars	3	-	(652,349)	(652,349)	(748,340)
Religious Festival & Special Events	3	-	(224,246)	(224,246)	(257,243)
Retreats	3	-	(381,106)	(381,106)	-
		-	(2,175,067)	(2,175,067)	(2,057,939)
Governance costs	3	-	(298,697)	(298,697)	(315,100)
Total resources expended		-	(2,473,764)	(2,473,764)	(2,373,039)
(Deficit) / Surplus in the year	6	-	820,393	820,393	1,056,917
Income and expenditure brought forward		-	23,150,686	23,150,686	22,093,769
Funds carried forward		-	23,971,079	23,971,079	23,150,686
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		-	25,132,461	25,132,461	24,312,068

Note : All amounts relate to continuing activities
The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	4	<u>17,572,415</u>	<u>17,902,766</u>
Current Assets			
Debtors	5	191,000	30,102
Cash at bank and in hand		<u>7,376,245</u>	<u>6,379,200</u>
		<u>7,567,245</u>	<u>6,409,302</u>
Creditors: amounts falling due within one year		<u>7,199</u>	<u>-</u>
Net Current Assets		<u>7,560,046</u>	<u>6,409,302</u>
Total Assets Less Current Liabilities		<u>25,132,461</u>	<u>24,312,068</u>
Represented by:			
Accumulated Funds			
Unrestricted funds		25,132,461	24,312,068
Restricted funds		-	-
Total Funds	6	<u>25,132,461</u>	<u>24,312,068</u>

Approved on behalf of the Board of Trustees on 19/9/23



Sanjay Tulsidas
Trustee

The attached notes 1 to 12 form part of these financial statements.

CASH FLOW AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	10		1,106,605		940,276
Cash flows from investing activities					
Investment income		307,152		75,377	
Purchase of fixed assets		(416,712)		(798,732)	
Sale of fixed assets		-		931,080	
Net cash used in investing activities			<u>(109,560)</u>		<u>207,725</u>
Changes in cash and cash equivalents in the year			<u>997,045</u>		<u>1,148,001</u>
Cash and cash equivalents at beginning of the year			6,379,200		5,231,199
Cash and cash equivalents at the end of the year	11		<u>7,376,245</u>		<u>6,379,200</u>

The attached notes 1 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements.

The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming Resources

All income is accounted for when the Charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable.

Donated assets, goods and services are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for goods and services donated by volunteers if these cannot be quantified.

Resources Expended

Expenditure is included on an accruals basis when a liability is incurred. The Charity is not registered for VAT and its expenses are therefore inclusive of VAT which cannot be recovered.

The charity's expenditure has been apportioned between the major activities carried out by the charity to further its objectives. This expenditure has been apportioned on the basis of time spent in furtherance of each of the activities below, except for Retreats which is a direct attributable expense.

Regular Religious Discourses	– 45%
Lectures, Seminars & Courses	– 32%
Religious Festivals & Special Events	– 11%
Governance	– 12%

Judgments in applying accounting policies and key sources of estimation uncertainty

There are no significant areas of judgments or key sources of estimation uncertainty arising from the preparation of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. As permitted by the transitional provisions, under previous UK GAAP, pre FRS 102 adoption, the Charity had elected not to adopt a policy of revaluations of tangible fixed assets. The charity has retained the book values of freehold properties, previously revalued, as deemed cost on transition to FRS 102.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold properties	-	2.5% on cost
Leasehold properties	-	over period of lease
Furniture fittings and equipment	-	10% on cost
Computers	-	33.33% on cost
Motor vehicles	-	20% on cost

The charity's policy is to write off the book value of each tangible asset over its estimated remaining life. Reviews are made annually of the estimated remaining useful lives of individual productive assets, taking into account commercial and technological obsolescence as well as normal wear and tear.

Provision is made for all permanent diminution in the value of building improvements.

An annual impairment review is made, in accordance with the requirements of the Charities SORP FRS 102, to ensure that the recoverable amounts of the assets are not lower than their current values. The charity currently has no tangible fixed assets to which impairment provisions apply.

Foreign Currency Translation

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

Unrestricted funds are those that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Other Income

	Total 2023	Total 2022
	£	£
Profit on disposal of fixed assets	-	802,232
	<u>-</u>	<u>802,232</u>

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular	Lectures &	Religious	Retreats	Governance	Total	Total
	Discourses	Seminars	Festival & Special Events			2023	2022
	£	£	£	£	£	£	£
Rent Rates & Water	192,396	136,814	47,030	20,053	51,305	447,598	402,659
Electricity, fuel and gas	83,233	59,188	20,346	82,581	22,195	267,543	245,540
Insurance	31,517	22,412	7,704	-	8,404	70,037	78,352
Telephone & Fax	11,274	8,017	2,756	8,315	3,007	33,369	32,244
Printing & Stationery	8,060	5,731	1,970	-	2,149	17,910	12,949
Miscellaneous	-	-	-	-	-	-	(56)
Motor & Travel	39,831	28,325	9,737	9,641	10,622	98,156	116,011
Training	-	-	-	294	1,775	2,069	2,240
Repairs & Maintenance	128,920	91,676	31,514	120,100	34,379	406,589	539,097
Hire of Equipment	2,067	1,470	505	60,336	551	64,929	9,733
Kitchen & Catering	37,189	26,445	9,091	29,085	9,917	111,727	99,660
Garden expenses	431	307	105	22,455	115	23,413	2,653
IT Costs	53,735	38,212	13,135	1,692	14,329	121,103	114,953
Advertising / Promotion	2,260	1,607	553	986	603	6,009	3,969
Legal & Professional	-	-	-	3,855	39,626	43,481	14,261
Audit	-	-	-	-	5,000	5,000	6,000
Bank Charges	-	-	-	102	7,666	7,768	11,973
Depreciation	326,453	232,145	79,800	21,611	87,054	747,063	680,801
	<u>917,366</u>	<u>652,349</u>	<u>224,246</u>	<u>381,106</u>	<u>298,697</u>	<u>2,473,764</u>	<u>2,373,039</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2023	14,207,021	14,168,927	1,895,397	388,740	227,409	30,887,494
Additions during the year	62,906	202,338	125,469	-	25,999	416,712
Disposals in the year	-	-	-	-	-	-
At 31 December 2023	<u>14,269,927</u>	<u>14,371,265</u>	<u>2,020,866</u>	<u>388,740</u>	<u>253,408</u>	<u>31,304,206</u>
Depreciation:						
At 1 January 2023	8,406,910	2,472,274	1,566,582	384,487	154,475	12,984,728
Charge for the year	406,121	245,761	67,890	2,126	25,165	747,063
Disposals in the year	-	-	-	-	-	-
At 31 December 2023	<u>8,813,031</u>	<u>2,718,035</u>	<u>1,634,472</u>	<u>386,613</u>	<u>179,640</u>	<u>13,731,791</u>
Net book value:						
At 31 December 2023	<u>5,456,896</u>	<u>11,653,230</u>	<u>386,394</u>	<u>2,127</u>	<u>73,768</u>	<u>17,572,415</u>
At 31 December 2022	<u>5,800,111</u>	<u>11,696,653</u>	<u>328,815</u>	<u>4,253</u>	<u>72,934</u>	<u>17,902,766</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2023	2022
	£	£
Prepayments and accrued income	191,000	30,102
	<u>191,000</u>	<u>30,102</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)**6. General Fund**

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Balances brought forward at start of the year	-	23,150,686	23,150,686	22,093,769
Net (outgoing)/incoming resources for the year	-	820,393	820,393	1,056,917
Balances carried forward at end of the year	-	23,971,079	23,971,079	23,150,686
Transfers	-	-	-	-
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	-	25,132,461	25,132,461	24,312,068

7. Funds

(a) Analysis of net assets between funds

	2023			2022		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	17,572,415	17,572,415	-	17,902,766	17,902,766
Net current assets	-	7,560,046	7,560,046	-	6,489,070	6,489,070
Net assets	0	25,132,461	25,132,461	0	24,391,836	24,391,836

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Detailed comparatives for the statement of financial activities

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
	£	£	£
INCOMING RESOURCES			
Voluntary Income			
Donations	39,885	2,180,840	2,220,725
Legacies	-	44,387	44,387
Tax refunds on Gift Aid Donations	91,655	195,580	287,235
Activities to Generate funds			
Investment Income	-	75,377	75,377
Other Incoming resources	-	802,232	802,232
Net Incoming resources available for charitable Application	<u>131,540</u>	<u>3,298,416</u>	<u>3,429,956</u>
Charitable Activities by objective :			
Regular Discourses	-	(1,052,356)	(1,052,356)
Lectures & Seminars	-	(748,340)	(748,340)
Religious Festival & Special Events	-	(257,243)	(257,243)
Retreats	-	-	-
Donations to further specific projects	-	-	-
	<u>-</u>	<u>(2,057,939)</u>	<u>(2,057,939)</u>
Governance costs	-	(315,100)	(315,100)
Total resources expended	<u>-</u>	<u>(2,373,039)</u>	<u>(2,373,039)</u>
Transfers	(712,563)	712,563	-
(Deficit) / Surplus in the year	(581,023)	1,637,940	1,056,917
Income and expenditure brought forward	581,023	21,512,746	22,093,769
Funds carried forward	<u>-</u>	<u>23,150,686</u>	<u>23,150,686</u>
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	<u>-</u>	<u>24,312,068</u>	<u>24,312,068</u>

8. Staff and Executive Committee's Remuneration

No salaries, fees or expenses are paid to the volunteers and Management Committee for their services to the charity.

The average number of volunteers during the year was 335 (2022: 285).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Financial & Capital Commitments

At 31 December 2023 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2023	2022
	£	£
Expiry date:		
Within one year	345,699	260,164
Between two and five years	696,467	581,590
In over five years	1,103,453	644,732

10. Reconciliation of Net Income/(Expenditure) to Net Cash Flow From Operating Activities to Net Cash Flow From Operating Activities

	£	£
Net income/(expenditure) for the reporting period	820,393	1,056,917
Depreciation charges	747,063	680,801
Investment income	(307,152)	(75,377)
Profit from sale of assets	-	(802,232)
Decrease/(increase) in debtors	(160,898)	80,167
Increase/(decrease) in creditors	7,199	-
	1,106,605	940,276
Net cash provided by operating activities	1,106,605	940,276

NOTES TO THE FINANCIAL STATEMENTS (Continued)**11. Analysis of Cash and Cash Equivalents**

	As at 01.01.23	Cash flows	As at 31.12.23
Cash at bank and in hand	6,379,200	997,045	7,376,245
Total cash and cash equivalents	<u>6,379,200</u>	<u>997,045</u>	<u>7,376,245</u>

The charity has no borrowings, therefore, a reconciliation of net debt is not required.

12. Related Party Transactions

None of the trustees and/or close members of their family received any benefits or remuneration during the year that need to be disclosed in the financial statements.

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales - Charity number 269971

Accounts



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2022

Charity Nos. 269971 England and Wales; SC040512 Scotland

Brahma Kumaris World Spiritual University (UK)
(Charity Nos. 269971 England and Wales; SC040512 Scotland)

Financial Statements
Year ended 31 December 2022

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Balance Sheet	28
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Report of the Trustees for the year ended 31 December 2022

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and 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) (effective 1 January 2019).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Mahesh Patel Ratan Thadani Sanjay Tulsidas Govind Vaswani Girish Wadhwani
Secretary:	Kim Lewis
Registered and Administrative Office:	Global Co-operation House 65-69 Pound Lane London NW10 2HH
Banker:	HSBC Bank Plc 584 High Road, Wembley Middlesex HA0 2DB
Legal Advisers:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES VWV Solicitors Second Floor, 3 Brindley Place Birmingham B1 2JB
Auditor:	Kingsley Brackmann Partnership 64 Woodcock Hill, Kenton, Harrow Middlesex HA3 0JF

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trust deed allows for up to 11 trustees to be appointed. Trustees serve until they resign. New trustees are nominated and if suitable appointed by members of the board of trustees, taking into account the necessary skills they contribute to the charity's management and development. When new trustees are appointed they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles. This includes information about the role of trustees, charity law, and a number of publications from the Charity Commission including guidance on the advancement of religion for public benefit.

The trustees take responsibility for monitoring the trust's activities, consisting of 12 operational units that meet regularly. Each operational unit takes responsibility to adhere to the policies and budgets, as set out by the Trustees' Board, and report back all relevant decisions and variances. Each operational unit consists of at least two trustees, and includes key management members in order to ensure sound governance, allowing due consideration of the volunteer's ability, personal competence, specialised knowledge and desire to serve.

The trust has its headquarters in North West London and representatives in many cities and towns throughout the UK.

Risk Management

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that may have a significant effect on:

- Governance and management, including organisational, decision making and procedures
- Operational performance, including risks to our volunteers
- Financial management, including systems and monetary
- Environment and external factors, including public perception
- Compliance, including law and regulation

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

TRUSTEES REPORT (Continued)

- Monitoring of major risks and development of action plans
- Embedding risk identification and assessment within operating procedures
- A clear structure of delegated authority and control
- Review of key systems and procedures
- Maintaining adequate free reserves in line with set policies
- Regular meetings by various units with direct trustees involvement
- Engagement of professional advisors where necessary
- Relevant insurance covers in place
- Appropriate Disclosure and Barring Service checks for volunteers who work with children or other vulnerable adults within the community

In assessing risk, the trustees recognise that some areas of the charity's work require the acceptance and management of risk if key objectives are to be achieved.

Objects and Activities

Brahma Kumaris (UK) is a non-governmental, non-political, religious organisation that was established in 1975. The charity was constituted under a trust deed, dated 18 July 1975, with various amendments.

It is registered as a charity with:

- The Charity Commission - Registered Charity Number 269971 in England and Wales (E&W).
- The Office of the Scottish Charity Regulator - Registered Charity Number SC040512 in Scotland (S).

The charity's objects are:

1. To promote the advancement of the Hindu Religion and other religions of the world.
2. To promote the advancement of education by educational courses, programmes and projects and studies of and research in the field of Hindu Religious Philosophy and Yoga (various techniques of concentration as defined and discussed in the Hindu Scriptures) and to make known the results of such studies and research.
3. To relieve poverty, mental and physical sickness and distress.
4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, Holi, Janmashtami, Navratri, Raksha Bandhan, Diwali, Easter and Christmas.
- Courses - including Raja Yoga Meditation, Positive Thinking, Stress Management, Self Esteem and Anger management.
- Retreats - including one-day and residential retreats.
- Lectures, seminars, workshops and other events on how the principles and practice of Raja Yoga can help us in our daily lives.
- Community outreach, such as exhibitions, fairs and festivals, interfaith events and connections, youth work, women's and men's groups, and activities geared to specific communities, e.g. business, healthcare and people of diverse nationalities and cultures.

Public Benefit

The charity constitutes a public benefit entity as defined by FRS102. The board of trustees has given regard to the legislative and regulatory requirement for disclosing how the Charity's objectives have provided benefit to the public. This report outlines how the various activities in the year have benefitted the public, either directly or indirectly.

Serving the Community - Activities, Achievements and Performance

We deliver our charitable objectives all around the UK solely through volunteers. We invite members of the public to participate in our activities in person (where possible) and online, using the internet, printed materials, social media, local networking, radio, film, television and advertising, as well as providing regular, appropriate communications to those who subscribe to our mailing lists. All our activities are free of charge and open to all members of the community.

Religious Discourses

Morning religious discourses take place every day of the year in locations around the UK. Increasingly these are in person but some are still offered online. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. We continued to offer additional sessions for newcomers and those unable to attend the early morning discourses, as well more interactive classes on the daily religious discourses in house and online. Average daily connections: 1,413 - E&W; 13 - S.

Our Courses

The Raja Yoga meditation course, our core curriculum, explores how we can tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. This is offered both online and in person - in different formats to meet people's

TRUSTEES REPORT (Continued)

varying needs. Students are given the choice of attending once weekly, every day for a week or over a weekend.

We also offered a number of life skills courses that are founded on the teachings and practice of Raja Yoga. These include: Positive Thinking, Self Esteem, Stress Free Living and Anger Management.

Courses were offered in several languages, including English, Gujarati, Hindi, Portuguese, Spanish and Tamil. The following table gives the figures for people attending our courses organised and delivered by our volunteers across the UK in 2022.

	England & Wales	Scotland
Raja Yoga	1,558	58
Life skills courses based on Raja Yoga	1,261	224
Total	2,819	282

Some feedback from a student of the Raja Yoga course in 2022:

"Thank you so much for teaching me Raja Yoga. I am learning a lot with this course and this makes me feel better. I have been suffering from anxiety and low mood for more than three years.

Events

	England & Wales	Scotland
Talks, Lectures, Seminars, Workshops	68,395	750
Religious & Spiritual Celebrations	3443	-
Special Events	10,202	1,204
Total	82,040	1,954

TRUSTEES REPORT (Continued)

Talks, Lectures, Seminars & Workshops

A wide range of talks, seminars and workshops were offered, with speakers from around the UK and abroad sharing their personal experiences, insights and tips, based on their own experience of studying and practising Raja Yoga. These were offered by Brahma Kumaris in different locations and on a variety of platforms throughout the year. Two examples:

- *WANDS* (Women and Spirituality) regular Tuesday morning sessions organised by Global Co-operation House were enjoyed both by the public and regular students - 14,405 connections.
- *Meditation Explained* - a series of short talks followed by a guided meditation offered online by Glasgow Inner Space had 546 connections.

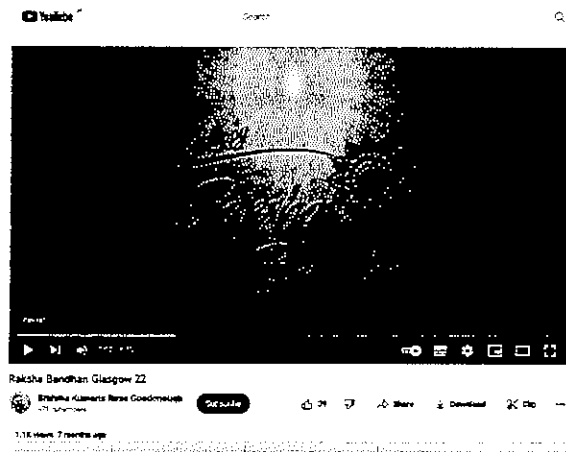
Religious & Spiritual Celebrations

We organise special events and activities to mark a variety of religious festivals throughout the year. These include some of the major Hindu festivals, Easter, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God. Some examples:

- **The Founder's Memorial Day.** In memory of the passing of Brahma Baba, the Founder of the Brahma Kumaris, on 18th January 1969, we have extra meditation and reflection and hold special events for the public throughout January around the UK.
- **Shiv Ratri** (The Night of Shiva) celebrates the time when the Divine ('Shiva' - the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day.
- **Holi**, the Hindu Festival of Colours, is an exuberant celebration of the beginning of spring, the triumph of good over evil and universal brotherhood. The colours symbolise the soul being 'coloured' by God's company.
- **Raksha Bandhan** (The Bond of Protection) is traditionally celebrated every August by Hindus worldwide. The festival is a beautiful, silent ceremony celebrating the purification and protection experienced through a loving connection with God. At Global Co-operation House, a total of 2,151 rakhis were tied on stage over 10 separate sessions, totalling 29 hours and 15 mins of meditation over eight days.

TRUSTEES REPORT (Continued)

Happy Raksha Bandhan - a short video with a meditation explaining the significance of the festival to us all, was created by Inner Space Glasgow. Posted on the Brahma Kumaris UK website and social media platforms, it has been viewed by over 1,000 people.



- **Janamashtami** in August is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, innocence, playfulness and love. Events were organised by Inner Space Birmingham (28 attenders), Global Co-operation House (140 in-person plus over 100 online connections, with 365 views on YouTube). Harmony House, Leicester's video of Shri Krishna Janamashtami on their YouTube channel has had 334 views.
- **Diwali**, the Festival of Lights in November, signifies the New Year and the coming of light to dispel the darkness. Brahma Kumaris all around the UK arranged and contributed to Diwali celebrations for students and the public
- **Other Hindu festivals and religious observances** marked included Navratri, Ram Navmi, Shraad, Basant Panchami and Baisakhi.
- **Festivals of other faiths** were also celebrated, such as Christmas, Easter and Chinese New Year. Our aim is always to share and encourage a simpler, spiritual perspective on these festivals. For example, Christmas as a time for generosity and gratitude, for accepting and sharing the gifts of the virtues and strengths received from God, Easter the time of spiritual renewal and faith and Chinese New Year - the Year of the Tiger, symbolising strength and bravery and the removal of evil.
 - Global Retreat Centre re-opened its doors to invite the public in to experience *The Christmas Spirit* for seven performances from 9-11 December. This was an interactive 'walkabout show' to hunt for the Spirit of Christmas in Nuneham House, the retreat centre's historic building. Space was limited, all seats were taken and a total of 266 people attended.

TRUSTEES REPORT (Continued)

Special Events

Below are some highlights from 2022:

Meditation for Medics - an event at Global Co-operation House in February for healthcare professionals, with MC Professor Prakash Panjabi, Sister Jayanti, Sudesh Didi, Dr Sangeetha Punjabi and Dr Sarah Eagger was attended by 70 healthcare professionals.

“As medics, we know there are physical ailments we know we can treat, with medicines or surgery but there is a spiritual ailment that we cannot treat. All the physical ailments are advancing in science in research and clinical trials to achieve new breakthrough goals but there is a lot we don’t know about what disturbs the mind. The BK’s look at this”

A follow-up event in June, *Stress Free Living for Medics*, with Professor Prakash Panjabi and Sister Jayanti, along with Mike George, Pradip Patel, Chairman of Frimley Health NHS Trust and Nayan Patel, Consultant Podiatric Surgeon at Global Co-operation House was attended by 65 healthcare professionals.

“It was an evening well spent at Brahma Kumaris on 18/6/22. Me and my wife both enjoyed it. Very nice and very insightful talks from both speakers.”

UN International Women’s Day

Brahma Kumaris UK organised a number of events celebrating International Women’s Day in several places around the UK in March. For example, Brahma Kumaris in Sutton Coldfield organised a special event for International Women’s Day *Women of Spirit*, attended by 68 people in person, with 3 connections online.

UN International Day of Yoga

We marked the UN International Day of Yoga (IDY) in June with events shedding light on ‘yoga’ (which literally means connection) as meditation.

- A representative of the Brahma Kumaris and Inner Space Manchester led a meditation commentary on the main stage at a large-scale event arranged by the Indian Association, Manchester on 19th June at Media City Piazza in Salford. It was part of a month-long programme of events across the North and Midlands organised by Consulate General of India, Birmingham.
- *21 Days to Make a Difference: Your Relationship with your Mind* was an online initiative offering a daily insight and practice for the three weeks leading up to the 21st June. Week 1 focused on *Clean Your Mind*; Week 2 on *Train Your Mind*; and Week 3 on *Empower Your Mind*. Shared by email, on the Brahma Kumaris UK website and on our social media platforms, it proved so popular that it is now offered as a permanent resource on our website.

“I love these. Thank you for sending. Wonderful practices to wake up to each morning.”

TRUSTEES REPORT (Continued)

One Question I Still Have - an online event with BK Shivani organised jointly by Inner Space Manchester and Harmony House, Leicester in April had 2,348 live connections.

Embracing Oneness - an initiative serving the Afro-Caribbean community, led by a team at Global Co-operation House, organised an online event entitled *Demystifying Myths - a Return to Oneness* in July with 220 connections.

Queen Elizabeth II's Platinum Jubilee Celebration at Harmony House, Leicester



A special tribute event to celebrate the Queen's Platinum Jubilee was hosted by Leicester Brahma Kumaris at Harmony House, in collaboration with the Sikh Welfare and Cultural Society. Nearly 200 civic, community and faith leaders attended, including the High Sheriff of Leicestershire Mehmooda Duke, Baroness Sandy Verma, Chairman of Leicestershire County Council Kevin Feltham and Leicestershire Police Commissioner Rupert Matthews.

Facing the Challenges of our Rapidly Changing World - Creating conditions for people and planet to thrive – a panel discussion looking at the spiritual aspect of creating a sustainable future for all at Global Co-operation House in September ahead of the UN Climate Change conference COP27 in Egypt. Speakers were: Anton Georgiou, Brent Councillor, Canon Giles Goddard, Chair of Faith for the Climate and Vicar of St Johns (London), Professor James Mair, Emeritus Professor of Marine Biology at Heriot-Watt University, Dr Thomas Bruhn, physicist and lead of the Transformative Spaces and Mindsets group at IASS Postdam, Germany and Sister Maureen of Brahma Kumaris UK. A total of 125 people attended in person and online.

TRUSTEES REPORT (Continued)

Brahma Kumaris' contribution to events run by other organisations

Ancient Wisdom, Modern Solutions – The Nehru Centre, London

Three events with The Nehru Centre Director Amish Tripathi and Sister Jayanti were held at The Nehru Centre, the cultural branch of the Indian High Commission in London in summer 2022. The conversations were hosted by broadcast journalist Philippa Blackham. The series marked the 75th anniversary of Indian Independence and the 50th anniversary of the Brahma Kumaris in the UK.



The themes were:

- ❖ *Ancient Wisdom, Modern Solutions* (June)
- ❖ *Feminine Power, Powerful Change* with guest speaker BBC journalist and presenter Anita Rani (July)
- ❖ *Ancient Future, Rising Humanity* with guest speaker Commonwealth Games triathlete Pragnya Mohan (August)

The three events attracted over 3,800 live attenders and online connections.

Humanity Rising: Sister Jayanti took part in a panel discussion organised by broadcaster *Humanity Rising* (part of Ubiquity University), facilitated by Lynne Franks OBE. The event was entitled *ME - WE - US*. (297 connections).

Diwali in London: Brahma Kumaris (UK) have worked for many years with the Mayor of London's office and the Diwali in London Committee (which consists of 14 Hindu organisations) and broadcast media on *Diwali on Trafalgar Square*, London's flagship event celebrating the Festival of Lights. Brahma Kumaris had two marquees, one offering a *Glimpse of the Goddesses* and the other *Yoga & Meditation* experiences. Sister Jayanti gave a video message on the spiritual significance of Diwali and Sister Jaymini held the whole crowd in a 'yoga moment' of quiet reflection from the stage. Brahma Kumaris also provided 600 food packages for all the volunteers helping at the event. An estimated 40,000 people attended.

TRUSTEES REPORT (Continued)

Wembley Inner Space participated in the *Diwali Festival* on Ealing Road, Wembley, organised by Brent Indian Association, Hindu Council (Brent) and Brent Council, attended by 1,500 people.

Meditation sessions

We offered a wide variety of meditation sessions around the UK - for newcomers, more experienced meditators and also our regular students, in person and online and at different times of the day. These were in addition to the daily morning gatherings mentioned earlier.

	England & Wales	Scotland
Meditation sessions	153,575	46

- *Creating Inner Peace* – a regular series of online meditation events for people in the Brighton, Eastbourne, Crawley, Tunbridge Wells and Edmonton/Enfield areas had 6,202 connections.
- Every third Sunday of the month, we invite anyone who wishes to join us in quiet reflection to create peaceful, positive thoughts for the world to participate in *World Meditation Hour* or *Meditation for World Peace*, held in many UK locations and online - 1,279 attenders/connections.
- *Waves of Peace* and other Evening Meditation sessions took place seven days a week online for both the public and regular students in the Croydon area - a total of 5,769 connections.

Community Events

	England & Wales	Scotland
Community Events: Outreach, Fairs & Festivals and Interfaith	11,425	22

TRUSTEES REPORT (Continued)

Outreach activities

We ran a wide range of outreach activities for people in outlying communities around the UK. Some of these areas we have been serving for many years, whilst others were for the first time.

Members of the Indian Commonwealth Games team took time out from their training to meet Sister Neena of Birmingham Inner Space and refresh themselves with some meditation and spiritual discussion in August.



- A Brahma Kumaris representative from the Slough-Langley areas offered weekly, in-person guided meditations for pupils at St Edward's Royal Free Ecumenical School, Windsor, attended by 721 children.
- At the *London Faith & Belief Community Awards 2022* Brahma Kumaris UK was recognised in recognition for its service to and for Faith and Belief communities in Greater London and specifically for its environmental initiatives in supporting faith communities in creating a sustainable future for all.

"Congratulations on getting the FBF award - very well deserved!"

Faith for the Climate Network, London

THE LONDON FAITH & BELIEF COMMUNITY AWARDS 2022

Brahma Kumaris Environment Initiative - Brahma Kumaris UK

Recognised for services to and for
faith and belief communities
in Greater London

Phil Champain
Phil Champain
Director of The
Faith & Belief Forum

The
Faith
& Belief
Forum

TRUSTEES REPORT (Continued)

- Bradford Brahma Kumaris ran a series of meditation and Positive Thinking sessions for the public at The Ridge Medical Centre, Bradford, attended by a total of 157 people.
- *Stability in Uncertain Times* - an outreach talk and meditation event with Sister Jayanti at Goldsmiths College, University of London, New Cross, in September was attended by 112 people.
- A *Trauma Awareness Day* with Dr Gabor Mate, together with Dr Jess Miller, Ash Patel and Sister Maureen was took place at Global Co-operation House in October. Organised jointly by Shine Wellbeing, an initiative of the Metropolitan Police to support police staff and officers in their wellbeing, over 400 members of the Police and other 'blue light services' attended.

Fairs and Festivals

Fairs and exhibitions started to open up again, after the pandemic. We had stands at several events and locations, sharing values-based activities and materials based on the teachings of Raja Yoga and, in many cases, a free and accessible 'drop-in' programme of meditations and short talks. For example:

- Inner Space Wembley, participated at the Queen's Platinum Jubilee celebration at King Edward VII Park in Wembley, North West London in June, attended by an estimated 1,000 people. Brahma Kumaris had a stall offering various activities. Sister Maureen, Programme Director of the Brahma Kumaris UK and a group of Brahma Kumaris youth, shared her appreciation of the qualities of Her Majesty from the main stage.
- Brahma Kumaris South London held an exhibition at Tesco in Croydon in July, attended by 134 people
- Leeds Brahma Kumaris contributed to two events at Kirkstall Abbey, where they run regular Meditation Walks. They ran a Raja Yoga stall and meditation tent at *Kirkstall Festival* in July, attended by 250 people, and at *Light for Leeds – An Interfaith Week Event* November, attended by 300 people.

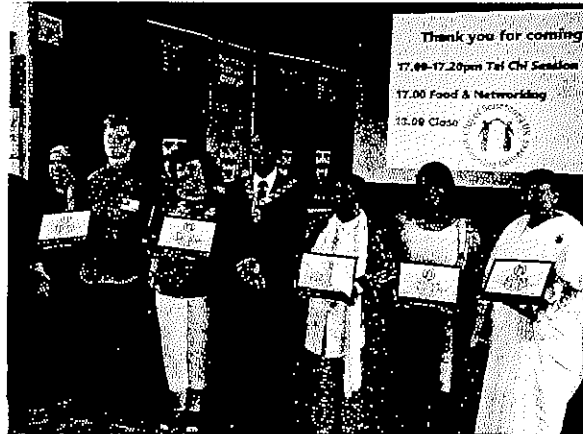
Interfaith

We continued our work in bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths, based on acceptance and respect. Our volunteers around the UK contributed to interfaith meetings - some in person, many still online - around the UK.

TRUSTEES REPORT (Continued)

Faiths of Sanctuary Award

Brahma Kumaris UK at Global Co-operation House and Inner Space Wembley were recognised as a Place of Sanctuary within the London Borough of Brent, which welcomes people fleeing violence and persecution. The award was presented at Newman Catholic College, Willesden in June.



Harmony House, Leicester held a *Multi-Faith Remembrance Day Service* in November. Organised in collaboration with ABF -The Soldiers Charity and the Sikh Welfare and Cultural Society in November. It was attended by 169 community, military and faith leaders. *The Multi-Faith Remembrance Day* video posted on Harmony House's YouTube Channel received 230 views.

Diverse communities: We offered special community activities for people speaking many languages including: Farsi, Gujarati, Hindi, Japanese, Nepali, Spanish, Portuguese, Punjabi, Sindhi and Tamil.

- Global Co-operation House's service for the Tamil community included daily online Evening Meditation sessions (16,246 connections) and the Raja Yoga meditation course in Tamil, which was taken up by over 1,200 people.
- The Raja Yoga meditation course in Gujarati, organised by Inner Space Wembley, was attended by 282 people.

Some feedback from visitors to Global Co-operation House, the National Co-ordinating Office of Brahma Kumaris UK in Willesden, NW London:

"It's a wonderful place to experience peace, very powerful positive vibrations of love, peace and happiness."

"Fabulous energy, members treated us like royalty, everyone with huge smiles on their faces."

"This place is a blessing in disguise for someone who wants to live life to the fullest."

TRUSTEES REPORT (Continued)

Funeral service

Brahma Kumaris were invited to conduct and contribute to funeral services in different locations around the UK both in person and online. We also contributed to prayer meetings and special meditation gatherings for bereaved families, offered support for families and friends and dedicated time each day individually and collectively for special meditation for those who had passed away, the sick and the bereaved. (4,814 – E&W)

Inner Spaces – ‘oases of calm’ in the city

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly online and in person. There are 11 Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Colchester, Edinburgh, Glasgow, London’s Covent Garden, Manchester, Newcastle, Romford and Wembley.

(Attendance/connection figures for Inner Space activities - talks, courses, daily discourses, etc. - are included under those headings.)

Spiritual retreats

We offered residential and day retreats and special group gatherings for members of the public, invited guests and BK students in several locations in person as well as online. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (4,727 - E&W).

- Cambridge Inner Space offered a variety of spiritual retreats for the public and for new and more experienced Raja Yoga students, mostly online, attended by a total 4,850 people over the whole year.
- Brahma Kumaris in Wales & South West organised an in-person day retreat in Chepstow in April, attended by 33 people.

There were no retreats at Global Retreat Centre during 2022, while it remained closed for necessary renovation work.

TRUSTEES REPORT (Continued)

Sustenance Activities

	England & Wales	Scotland
Sustenance Activities: Sustenance Events & Groups	63,182	95

Spiritual sustenance events for Brahma Kumaris students and teachers

Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. Global Co-operation House continued to webcast a special programme every evening, along with other regular and occasional sustenance activities.

- A weekly class for Mothers in Finchley, North London was attended by a total of 900 people.

Spiritual sustenance groups

A number of groups – both for the public, new and regular students - met regularly throughout the year, in person or online. These included gatherings for women, men, children, youth, the elderly and special interest groups, such as environment, health and wellbeing and a range of spiritual discussion and mutual support groups. For example:

- *A Spiritual Gym for Men*, a monthly get-together for spiritual discussion at Global Co-operation House, was attended by an average of 20-25 people each session.
- At Harmony House, Leicester, Youth classes were attended by 249 young people and Children's classes by 298 children.

Serving the public through the Media and Social Media

We continued to engage with our students and communities through the media, social media and various Internet sites. As well as providing online content, news, announcing activities, offering daily inspirations, etc., we also streamed events and meditations and uploaded uplifting content to a number of websites, social media platforms and apps.

TRUSTEES REPORT (Continued)

Websites

Over a dozen websites, focusing on different geographical areas or areas of service, including:

- Global Retreat Centre: globalretreatcentre.org
- Brahma Kumaris UK brahmakumaris.uk
- Global Co-operation House globalcooperationhouse.org
- Inner Space Bradford bradford.innerspace.org
- Inner Space Cambridge cambridgeinnerspace.org
- Inner Space Colchester colchesterinnerspace.org.uk
- Inner Space Covent Garden, London innerspace.org.uk
- Inner Space Edinburgh edinburgh.innerspace.org
- Inner Space Glasgow glasgow.innerspace.org
- Inner Space Manchester manchester.innerspace.org
- Inner Space Wembley wembley.innerspace.org
- just-a-minute.org just-a-minute.org
- Lighthouse Worthing lighthouseretreatcentre.org

Websites	England & Wales	Scotland
Page views	287,891	4,581
New users	68,342	19,240
Total	356,233	23,821

Apps (All free to download)

- *Bee.Zone*: Downloads: 6.28K
- *Meditation Lounge* Downloads: 10,000K+
- *just-a-minute Meditations* on the *Insight Timer* meditation app had 6.2K followers.

TRUSTEES REPORT (Continued)**Social media***Social media followers*

Our UK social media platforms and channels across England & Wales and Scotland had a total of just under 270,000 followers/subscribers/members (as at Dec 2022).

Social media followers/subscribers/members	England & Wales	Scotland
YouTube	63,829	-
Twitter	34,154	2,201
Facebook	119,383	20,370
Instagram	25,787	519
Meet-up	19,552	11,323
Pinterest	3,200	-
Soundcloud	2,473	34
Total	268,378	34,447

YouTube: A total of 1,404 videos were uploaded onto our YouTube channels, attracting 6,499,978 views and 95,390 likes.

“Thank you so much for the daily meditations that were on Facebook and Instagram. I used to tune into the daily 10.30am ones, I found them hugely grounding for the working day and really helped me. I particularly liked the ones that had little teachings in, that I could then apply to the rest of the day. For me, the 15 mins was perfect. It was a short coffee break in the day that I could just take time to be conscious and quiet.”

“What sustenance for the soul! These short and regular talks are invaluable! Helps greatly to let the mind know it’s being kept an eye on!”

TRUSTEES REPORT (Continued)

Broadcast & Print Media

The visit of Sister Maureen of Brahma Kumaris UK to the Ukraine as part of a small group of religious leaders from around the world shortly after the start of the war received considerable media coverage. It was a visit of friendship and solidarity to give a message of comfort and hope and the delegation included Archbishop Rowan Williams, Metropolitan Nikitas Lulias and Rabbi Jonathan Wittenberg. A video recording of Sister Maureen’s contribution was selected as Video of the Week by *i-Global News* . The visit was also featured in *BBC News at Ten* , *The Washington Post* , *The Tablet* and, more locally, *The Brent & Kilburn Times* .

Activities in Scotland

Brahma Kumaris (UK) activities in Scotland continue to develop and expand and details of public benefit are shown alongside England and Wales.

Our volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives, especially during this challenging and demanding year. Individuals who benefit from the charity frequently choose to give their time and support to show their appreciation. Our volunteers, with all their skills, enthusiasm and dedication to service, are without doubt the charity’s most valuable ‘assets’.

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

The total income generated for the year amounted to £3,429,955 (2021: £4,961,925) and total resources expended amounts to £2,373,039 (2021: £2,060,259).

The income was predominantly raised through voluntary donations of £2,220,725 (2021: £3,859,386).

Most of the charitable expenditure relates to provision of regular discourses, lectures & seminars as further explained in Note 1 to the accounts.

Future Plans

The charity's short-term plans are to increase the number of individuals served through its activities and continue sustaining the existing students. The medium-term plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

The trustees are delighted that the Global Retreat Centre refurbishment project completed successfully. The total costs for the project were £11.7m and the trustees take this opportunity to thank all the donors, volunteers and well wishers of the Brahma Kumaris who have assisted throughout this project.

Investment Policy

The trustees' board takes a very prudent view to the investment of surplus funds. These are retained for furthering the objects of the charity, in particular with a view to expanding the charity's presence in cities throughout the UK. Accordingly, funds not required for expenditure in the short term are placed on deposit.

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

TRUSTEES REPORT (Continued)

Reserves Policy

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash. Of the total unrestricted reserves as at 31 December 2022 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £1m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income,
- allow for reasonable level of working capital,
- provide funds for ongoing and future refurbishments of the properties, and
- allow the Charity to continue to further its objectives.

The level of unrestricted reserves are monitored and reviewed on a monthly basis by the trustees.

TRUSTEES REPORT (Continued)

Statement of Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of its financial activities and of its financial position at the end of the year.

In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts,
- e) prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will be unable to continue to meet its objectives.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities besides the above responsibilities.

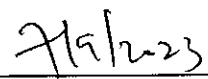
Statement of disclosure to auditor:

- a) so far as the trustees are aware, there is no relevant audit information of which the company's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

For and on behalf of the Board of Trustees,



Sanjay Tulsidas
Trustee



Date

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

Opinion

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2022 on pages 27 to 37. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP FRS 102.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustees Investment (Scotland) Act 2006.

Basis for Opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Who we are reporting to

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and with regulations made under Section 154 of that Act and in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement set out on page 22, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

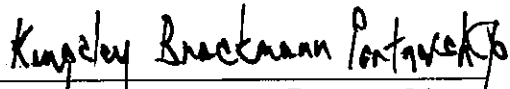
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditors_responsibilities. This description forms part of our auditor's report.

Other matter

The financial statements of the Charity for the year ended 31 December 2021, were audited by another auditor who expressed an unmodified opinion on those statements on 29 September 2022.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed


Kingsley Brackmann Partnership
64 Woodcock Hill, Kenton, Harrow
Middlesex
HA3 0JF

07/09/2023
Date

Kingsley Brackmann Partnership is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

**STATEMENT OF FINANCIAL ACTIVITIES FOR
THE YEAR ENDED 31 DECEMBER 2022**


	Note	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£	£
INCOMING RESOURCES					
Voluntary Income					
Donations		39,885	2,180,840	2,220,725	3,859,386
Legacies		-	44,387	44,387	81,555
Tax refunds on Gift Aid Donations		91,655	195,580	287,235	326,369
Activities to Generate funds					
Investment Income		-	75,377	75,377	76,699
Other Income	2	-	802,232	802,232	617,916
Net Incoming resources available for charitable Application		131,540	3,298,416	3,429,956	4,961,925
Charitable Activities by objective :					
Regular Discourses	3	-	(1,052,356)	(1,052,356)	(912,593)
Lectures & Seminars	3	-	(748,340)	(748,340)	(648,957)
Religious Festival & Special Events	3	-	(257,243)	(257,243)	(223,077)
Retreats	3	-	-	-	0
		-	(2,057,939)	(2,057,939)	(1,784,627)
Governance costs	3	-	(315,100)	(315,100)	(275,632)
Total resources expended		-	(2,373,039)	(2,373,039)	(2,060,259)
Transfers		(712,563)	712,563	-	-
(Deficit) / Surplus in the year	6	(581,023)	1,637,940	1,056,917	2,901,666
Income and expenditure brought forward		581,023	21,512,746	22,093,769	19,192,103
Funds carried forward		-	23,150,686	23,150,686	22,093,769
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		-	24,312,068	24,312,068	23,255,151

Note : All amounts relate to continuing activities
The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	4	<u>17,902,766</u>	<u>17,913,683</u>
Current Assets			
Debtors	5	30,102	110,269
Cash at bank and in hand		<u>6,379,200</u>	<u>5,231,199</u>
		<u>6,409,302</u>	<u>5,341,468</u>
Net Current Assets		<u>6,409,302</u>	<u>5,341,468</u>
Total Assets Less Current Liabilities		<u>24,312,068</u>	<u>23,255,151</u>
Represented by:			
Accumulated Funds			
Unrestricted funds		24,312,068	22,674,128
Restricted funds		-	581,023
Total Funds	6	<u>24,312,068</u>	<u>23,255,151</u>

Approved on behalf of the Board of Trustees on 7/1/2023



Mahesh Patel
Trustee

The attached notes 1 to 12 form part of these financial statements.

STATEMENT OF CASH FLOWS

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	10		940,276		2,866,538
Cash flows from investing activities					
Investment income		75,377		76,699	
Purchase of fixed assets		(798,732)		(2,568,300)	
Sale of fixed assets		931,080		815,427	
Net cash used in investing activities			207,725		(1,676,174)
Changes in cash and cash equivalents in the year			1,148,001		1,190,364
Cash and cash equivalents at beginning of the year			5,231,199		4,040,835
Cash and cash equivalents at the end of the year	11		6,379,200		5,231,199

The attached notes 1 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements.

The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming Resources

All income is accounted for when the Charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable.

Donated assets, goods and services are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for goods and services donated by volunteers if these cannot be quantified.

Resources Expended

Expenditure is included on an accruals basis when a liability is incurred. The Charity is not registered for VAT and its expenses are therefore inclusive of VAT which cannot be recovered.

The charity's expenditure has been apportioned between the major activities carried out by the charity to further its objectives. This expenditure has been apportioned on the basis of time spent in furtherance of each of the activities below, except for Retreats which is a direct attributable expense.

Regular Religious Discourses	– 45%
Lectures, Seminars & Courses	– 32%
Religious Festivals & Special Events	– 11%
Governance	– 12%

Judgments in applying accounting policies and key sources of estimation uncertainty

There are no significant areas of judgments or key sources of estimation uncertainty arising from the preparation of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. As permitted by the transitional provisions, under previous UK GAAP, pre FRS 102 adoption, the Charity had elected not to adopt a policy of revaluations of tangible fixed assets. The charity has retained the book values of freehold properties, previously revalued, as deemed cost on transition to FRS 102.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold properties	-	2.5% on cost
Leasehold properties	-	over period of lease
Furniture fittings and equipment	-	10% on cost
Computers	-	33.33% on cost
Motor vehicles	-	20% on cost

The charity's policy is to write off the book value of each tangible asset over its estimated remaining life. Reviews are made annually of the estimated remaining useful lives of individual productive assets, taking into account commercial and technological obsolescence as well as normal wear and tear.

Provision is made for all permanent diminution in the value of building improvements.

An annual impairment review is made, in accordance with the requirements of the Charities SORP FRS 102, to ensure that the recoverable amounts of the assets are not lower than their current values. The charity currently has no tangible fixed assets to which impairment provisions apply.

Foreign Currency Translation

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

Unrestricted funds are those that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Other Income

	Total 2022	Total 2021
	£	£
Profit on disposal of fixed assets	802,232	617,916
	<u>802,232</u>	<u>617,916</u>

The charity disposed of one of its properties in the year, in order to take the refurbishment project at the Global Retreat Centre towards completion.

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular	Lectures &	Religious	Retreats	Governance	Total	
	Discourses	Seminars	Festival & Special Events			2022	2021
	£	£	£	£	£	£	£
Rent Rates & Water	181,198	128,850	44,292	-	48,319	402,659	405,733
Electricity, fuel and gas	110,493	78,573	27,009	-	29,465	245,540	190,575
Insurance	35,258	25,073	8,619	-	9,402	78,352	87,727
Telephone & Fax	14,510	10,318	3,547	-	3,869	32,244	26,302
Printing & Stationery	5,827	4,144	1,424	-	1,554	12,949	8,034
Miscellaneous	(25)	(18)	(6)	-	(7)	(56)	-
Motor & Travel	52,205	37,124	12,761	-	13,921	116,011	94,327
Training	-	-	-	-	2,240	2,240	1,374
Repairs & Maintenance	242,593	172,511	59,301	-	64,692	539,097	340,797
Hire of Equipment	4,380	3,114	1,071	-	1,168	9,733	26,821
Kitchen & Catering	44,847	31,891	10,963	-	11,959	99,660	74,691
Garden expenses	1,194	849	292	-	318	2,653	2,727
IT Costs	51,729	36,785	12,645	-	13,794	114,953	106,116
Advertising / Promotion	1,786	1,270	437	-	476	3,969	4,249
Legal & Professional	-	-	-	-	14,261	14,261	21,814
Audit	-	-	-	-	6,000	6,000	6,000
Bank Charges	-	-	-	-	11,973	11,973	3,086
Depreciation	306,361	217,856	74,888	-	81,696	680,801	659,886
	<u>1,052,356</u>	<u>748,340</u>	<u>257,243</u>	-	<u>315,100</u>	<u>2,373,039</u>	<u>2,060,259</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2022	14,515,076	13,583,268	1,786,363	382,363	158,064	30,425,134
Additions during the year	11,464	585,659	109,034	6,377	86,198	798,732
Disposals in the year	(319,519)	-	-	-	(16,853)	(336,372)
At 31 December 2022	<u>14,207,021</u>	<u>14,168,927</u>	<u>1,895,397</u>	<u>388,740</u>	<u>227,409</u>	<u>30,887,494</u>
Depreciation:						
At 1 January 2022	8,244,477	2,227,992	1,509,570	380,089	149,323	12,511,451
Charge for the year	354,144	244,282	57,012	4,398	20,965	680,801
Disposals in the year	(191,711)	-	-	-	(15,813)	(207,524)
At 31 December 2022	<u>8,406,910</u>	<u>2,472,274</u>	<u>1,566,582</u>	<u>384,487</u>	<u>154,475</u>	<u>12,984,728</u>
Net book value:						
At 31 December 2022	<u>5,800,111</u>	<u>11,696,653</u>	<u>328,815</u>	<u>4,253</u>	<u>72,934</u>	<u>17,902,766</u>
At 31 December 2021	<u>6,270,599</u>	<u>11,355,276</u>	<u>276,793</u>	<u>2,274</u>	<u>8,741</u>	<u>17,913,683</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2022	2021
	£	£
Other debtors	-	399
Prepayments and accrued income	30,102	109,870
	<u>30,102</u>	<u>110,269</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. General Fund

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Balances brought forward at start of the year	581,023	21,512,746	22,093,769	19,192,103
Net incoming resources for the year	131,540	925,377	1,056,917	2,901,666
Balances carried forward at end of the year	712,563	22,438,123	23,150,686	22,093,769
Transfers	(712,563)	712,563	-	-
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	0	24,312,068	24,312,068	23,255,151

7. Funds

(a) Analysis of restricted funds

	Balance at 1.1.22 £	Movements in 2022			Balance at 31.12.22 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds					
Global Retreat Centre plumbing and refurbishment project	581,023	131,540	-	(712,563)	-
Total Funds	581,023	131,540	-	(712,563)	-

The transfer of funds relates to the transfer of value of fixed assets from restricted funds to unrestricted funds as shown on the Statement of Financial Activities. This represents the refurbishment to the Global Retreat Centre, an asset held for general and not a restricted purpose.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Analysis of net assets between funds

	2022			2021		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	17,902,766	17,902,766	-	17,913,683	17,913,683
Net current assets		6,489,070	6,489,070	2,422,221	2,919,247	5,341,468
Net assets	0	24,391,836	24,391,836	2,422,221	20,832,930	23,255,151

(c) Detailed comparatives for the statement of financial activities

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
INCOMING RESOURCES	£	£	£
Voluntary Income			
Donations	1,930,340	1,929,046	3,859,386
Legacies	-	81,555	81,555
Tax refunds on Gift Aid Donations	81,642	244,727	326,369
Activities to Generate funds			
Investment Income	-	76,699	76,699
Other Incoming resources	-	617,916	617,916
Net Incoming resources available for charitable Application	2,011,982	2,949,943	4,961,925
Charitable Activities by objective :			
Regular Discourses	-	(912,593)	(912,593)
Lectures & Seminars	-	(648,957)	(648,957)
Religious Festival & Special Events	-	(223,077)	(223,077)
Retreats	-	-	-
Donations to further specific projects	-	-	-
	-	(1,784,627)	(1,784,627)
Governance costs	-	(275,632)	(275,632)
Total resources expended	-	(2,060,259)	(2,060,259)
Transfers	(1,841,198)	1,841,198	-
(Deficit) / Surplus in the year	170,784	2,730,882	2,901,666
Income and expenditure brought forward	410,239	18,781,864	19,192,103
Funds carried forward	581,023	21,512,746	22,093,769
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	581,023	22,674,128	23,255,151

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Staff and Executive Committee's Remuneration

No salaries, fees or expenses are paid to the volunteers and Management Committee for their services to the charity.

The average number of volunteers during the year was 330 (2021: 285).

9. Financial & Capital Commitments

At 31 December 2022 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2022	2021
	£	£
Expiry date:		
Within one year	260,164	260,164
Between two and five years	581,590	581,590
In over five years	644,732	644,732

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Reconciliation of Net Income/(Expenditure) to Net Cash Flow From Operating Activities to Net Cash Flow From Operating Activities

	2022	2021
	£	£
Net income/(expenditure) for the reporting period	1,056,917	2,901,666
Depreciation charges	680,801	659,886
Investment income	(75,377)	(76,699)
Profit from sale of assets	(802,232)	(617,916)
Decrease/(increase) in debtors	80,167	(399)
Net cash provided by operating activities	940,276	2,866,538

11. Analysis of Cash and Cash Equivalents

	As at 01.01.22	Cash flows	As at 31.12.22
Cash at bank and in hand	5,231,199	1,148,001	6,379,200
Total cash and cash equivalents	5,231,199	1,148,001	6,379,200

The charity has no borrowings, therefore, a reconciliation of net debt is not required.

12. Related Party Transactions

None of the trustees and/or close members of their family received any benefits or remuneration during the year that need to be disclosed in the financial statements.

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales - Charity number 269971

Accounts



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2021

Charity Nos. 269971 England and Wales; SC040512 Scotland

Brahma Kumaris World Spiritual University (UK)
(Charity Nos. 269971 England and Wales; SC040512 Scotland)

Financial Statements
Year ended 31 December 2021

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Report of the Trustees for the year ended 31 December 2021

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and 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) (effective 1 January 2019).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Mahesh Patel Ratan Thadani Sanjay Tulsidas Govind Vaswani Girish Wadhvani
Secretary:	Kim Lewis
Registered and Administrative Office:	Global Co-operation House 65-69 Pound Lane London NW10 2HH
Banker:	HSBC Bank Plc 584 High Road, Wembley Middlesex HA0 2DB
Legal Advisers:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES VWV Solicitors Second Floor, 3 Brindley Place Birmingham B1 2JB
Auditor:	Statutory Auditors LLP Avar Suites, Building 3, North London Business Park Oakleigh Road South London N11 1GN

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trust deed allows for up to 11 trustees to be appointed. Trustees serve until they resign. New trustees are nominated and if suitable appointed by members of the board of trustees, taking into account the necessary skills they contribute to the charity's management and development. When new trustees are appointed they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles. This includes information about the role of trustees, charity law, and a number of publications from the Charity Commission including guidance on the advancement of religion for public benefit.

The trustees take responsibility for monitoring the trust's activities, consisting of 12 operational units that meet regularly. Each operational unit takes responsibility to adhere to the policies and budgets, as set out by the Trustees' Board, and report back all relevant decisions and variances. Each operational unit consists of at least two trustees, and includes key management members in order to ensure sound governance, allowing due consideration of the volunteer's ability, personal competence, specialised knowledge and desire to serve.

The trust has its headquarters in North West London and representatives in many cities and towns throughout the UK.

Risk Management

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that may have a significant effect on:

- Governance and management, including organisational, decision making and procedures
- Operational performance, including risks to our volunteers
- Financial management, including systems and monetary
- Environment and external factors, including public perception
- Compliance, including law and regulation

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

TRUSTEES REPORT (Continued)

- Monitoring of major risks and development of action plans
- Embedding risk identification and assessment within operating procedures
- A clear structure of delegated authority and control
- Review of key systems and procedures
- Maintaining adequate free reserves in line with set policies
- Regular meetings by various units with direct trustees involvement
- Engagement of professional advisors where necessary
- Relevant insurance covers in place
- Appropriate Disclosure and Barring Service checks for volunteers who work with children or other vulnerable adults within the community

In assessing risk, the trustees recognise that some areas of the charity's work require the acceptance and management of risk if key objectives are to be achieved.

Objects and Activities

Brahma Kumaris (UK) is a non-governmental, non-political, religious organisation that was established in 1975. The charity was constituted under a trust deed, dated 18 July 1975, with various amendments.

It is registered as a charity with:

- The Charity Commission - Registered Charity Number 269971 in England and Wales (E&W).
- The Office of the Scottish Charity Regulator - Registered Charity Number SC040512 in Scotland (S).

The charity's objects are:

1. To promote the advancement of the Hindu Religion and other religions of the world.
2. To promote the advancement of education by educational courses, programmes and projects and studies of and research in the field of Hindu Religious Philosophy and Yoga (various techniques of concentration as defined and discussed in the Hindu Scriptures) and to make known the results of such studies and research.
3. To relieve poverty, mental and physical sickness and distress.
4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, Holi, Janmashtami, Navratri, Raksha Bandhan, Diwali and Christmas.
- Courses - including Raja Yoga Meditation, Positive Thinking in a Nutshell, Relax More, Stress Less, Boosting Self Esteem and Goodbye to Anger.
- Retreats - including one-day and residential retreats.
- Lectures, seminars, workshops and other events on how the principles and practice of Raja Yoga can help us in our daily lives.
- Community outreach, such as exhibitions, fairs and festivals, interfaith events and connections, youth work, women's and men's groups, and activities geared to specific communities, e.g. business, healthcare, and people of diverse nationalities and cultures.

Public Benefit

The charity constitutes a public benefit entity as defined by FRS102. The board of trustees has given regard to the legislative and regulatory requirement for disclosing how the Charity's objectives have provided benefit to the public. This report outlines how the various activities in the year have benefitted the public, either directly or indirectly.

Serving the Community - Activities, Achievements and Performance

We deliver our charitable objectives all around the UK solely through volunteers. We invite members of the public to participate in our activities in person (where possible) and online, using the Internet, printed materials, social media, local networking, radio, film, television and advertising, as well as providing regular, appropriate communications to those who subscribe to our mailing lists. All our activities are free of charge and open to all members of the community.

Continuing to serve through the pandemic - and beyond

"I am so pleased I have been introduced to the Brahma Kumaris world, it has really changed my life in the best possible way... Keeping positive thoughts has helped me look deeper into myself and start making the changes to stay energised, and it is certainly working... It's wonderful and I'm loving it."

We continued to offer our religious discourses, courses, talks, meditation sessions, groups, discussions, meetings, student sustenance, etc. online throughout 2021.

Most activities continued to be offered on Zoom, Skype and other platforms, as well as in-person, to meet the needs and concerns of our students and the public at large.

TRUSTEES REPORT (Continued)

Key annual figures for our UK main online platforms in 2021

1. Total viewers/participants on Webcast & Zoom:

- **Webcast activities - total connections : 2,220,812**

- **Zoom activities - total connections: 417,444**
Zoom accounts managed by Global Co-operation House for webinars, courses, sessions, meetings and religious discourses - for Global Co-operation House and other UK locations.
 - No. of gatherings, webinars, sessions, courses and meetings: **20,249**
 - No. of hours: **373,380**

2. Website new users: 188,284

- England & Wales: **183,019**
- Scotland: **5,265**

3. Social media followers: 206,637

YouTube, Facebook, Instagram, Twitter, Meetup, Soundcloud and Pinterest

- England & Wales: **177,435**
- Scotland: **29,202**

Religious Discourses

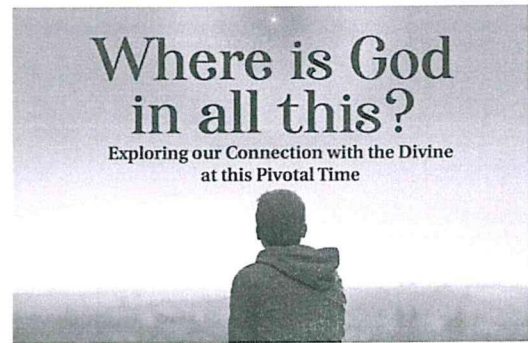
Morning religious discourses take place in locations around the UK every day of the year, in some cases in-person, in others online. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. As well as additional sessions for newcomers and those unable to attend the early morning discourses, interactive classes on the daily religious discourses on Zoom were organised twice weekly by Global Co-operation House in English and Hindi. (Daily average connections :1,026 - E&W; 14- S)

TRUSTEES REPORT (Continued)

Religious celebrations

We organise special events and activities to mark a variety of religious festivals throughout the year. These include some of the major Hindu festivals, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God.

- **The Founder's Memorial Day.** In memory of the passing of Brahma Baba, the Founder of the Brahma Kumaris, on 18th January 1969, we have extra meditation and reflection and hold special events for the public throughout January around the UK. (857 E&W; 4 - S)
- **Shiv Ratri** (The Night of Shiva) celebrates the time when the Divine ('Shiva' - the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day. (485 - E&W).
 - Global Co-operation House marked Shiv Ratri with *Where is God in All This?* with Sister Jayanti and Rev. Canon Lloyd Casson, with more than 14,000 connections. It was also broadcast on Awakening TV channel.
 - For our Hindi speaking audience *Shivratri Mahotsav - 12 Jyotirling Darshan* in Hindi with Sudesh Didi attracted 914 connections.
 - A series of events in Hindi streamed by Harmony House Leicester YouTube channel on the history and significance of *12 Jyotir Lingam* have received a total of 2,309 views.
- **Raksha Bandhan** (The Bond of Protection) is traditionally celebrated every August by Hindus worldwide. The festival is a beautiful, silent ceremony celebrating the purification and protection experienced through a loving connection with God. (3,211 E&W; 70 - S).
- **Janmashtami**, in August, is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, playfulness and love. (750- E&W).
- **Diwali**, the Festival of Lights in November, signifies the New Year and the coming of light to dispel the darkness. Brahma Kumaris all around the UK arranged and contributed to Diwali celebrations for students and the public (3,166 - E&W; 16 - S).
- Other Hindu festivals featured and explained in the weekly series of events in Hindi from Global Co-operation House included: **Makar Sankranti, Holi, Ram Navami, Guru Purnima, Ganesh Chaturthi, Shradh, Navratri, Dussehra and Dhanteras.**



TRUSTEES REPORT (Continued)

- **Festivals of other faiths** were also celebrated. The spiritual significance of Christmas was celebrated - a time for generosity and gratitude, for accepting and sharing the gifts of the virtues and strengths received from God. (798 – E&W; 12 – S)

Our Courses

We offered a variety of courses based on Raja Yoga, which explore how to tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. Courses in Raja Yoga meditation and ancillary courses were offered in several languages, including English, Gujarati, Hindi, Portuguese, Spanish and Tamil. The table below gives the figures for people attending our courses across the UK in 2021.

Course Title	England & Wales	Scotland
Raja Yoga	4,625	59
Positive Thinking	1,620	0
Self Esteem	1,024	0
Stress-Free Living	1,134	0
Overcoming Anger	614	0
Total	9,017	59

“Thank you so much for the wonderful meditation course you instructed us so beautifully in.”

“The Raj Yoga meditation practice seemed to me more accessible and in a time of anxiety during the training I was able to use the techniques we had discussed to good effect. The course made me much more aware of the need to nurture my spirituality.”

Meditation sessions

Over 150,000 people took part in our regular meditation sessions - for newcomers, more experienced meditators and our regular students - in addition to the daily morning gatherings mentioned above. (150,860- E&W; 3,633 – S)

- Regular **Raja Yoga meditation** sessions were offered at different times of the day on different platforms, around the UK for members of the public.
- Every third Sunday of the month, we continued to hold **World Meditation Hour** or ‘Meditation for World Peace’ - an hour of silent reflection - inviting people to join all of us online or offline in creating peaceful, positive thoughts for the world.

TRUSTEES REPORT (Continued)

- We offered special daily, regular, occasional and extended programmes for regular students.

“Good medicine for the soul.”

“That was really relaxing - thank you”

Talks, seminars, workshops and special events – Raja Yoga as a life skill

A wide range of talks, seminars and workshops were offered, with speakers from around the UK as well as abroad sharing their personal experiences, insights and tips, based on their own experience of studying and practising Raja Yoga. These were offered by Brahma Kumaris in different locations, on a variety of platforms throughout the year. (138,240 – E&W; 928 – S).

- ***3 Ways to Support Others with Love***, an online talk by Aruna Ladva for Inner Space Manchester in February has had 1,000 connections.
- ***Alone but not Lonely***, a panel discussion with Jim Ryan, Prashant Kakoday and Wendy Farrington in January for Inner Space, Cambridge has had 294 views
- Yogesh Sharda’s online talk for Inner Space Bradford on ***How To Make Your Life Meaningful*** in January has had 1,754 views.

“I have been on a self-care journey for quite some time.

Thank you... it helps very much. This is extremely pertinent to me today”

Interfaith

We continue our work in bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths, based on acceptance and respect. Our volunteers around the UK contributed to interfaith meetings - mainly online this year - around the UK. (210 – E&W; 801 – S).

Sister Georgina, Interfaith Co-ordinator for the Brahma Kumaris UK and Committee Member of Religions for Peace Women’s Interfaith Network, was invited to speak on ***The Power of Silence*** in February 2021



“A really beautiful meditative talk. Thank you.”

TRUSTEES REPORT (Continued)

Funeral service

Brahma Kumaris were invited to conduct and contribute to funeral services in different locations around the UK both in person and online. We also contributed to prayer meetings and special meditation gatherings for bereaved families, offered support for families and friends and dedicated time each day individually and collectively for special meditation for those who had passed away, the sick and the bereaved. (2,517 – E&W; 20 – S)

Inner Spaces – ‘oases of calm’ in the city

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly and these continued online. Inner Spaces were closed to the public for some periods, although online activities continued. There are eleven Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Colchester, Edinburgh, Glasgow, London’s Covent Garden, Manchester, Newcastle, Romford and Wembley. (Attendance/connection figures for Inner Space activities - talks, courses, daily discourses, etc. - are included under those headings.)

In September Inner Space Wembley celebrated 25 years of Nurturing and Building Bridges: (L-R) Sister Daxa, Cllr Ketan Sheth, Chair of Brent Council Community & Wellbeing Scrutiny Committee and Lead Governor of CNWL NHS Foundation Trust, Simon Ovens DL, Deputy Lieutenant for the London Borough of Harrow and Chief Superintendent, Metropolitan Police, Cllr Lia Colacicco, Mayor of Brent, and Sister Jayanti.



Outreach activities

We ran a range of outreach activities online, for people in outlying communities around the UK. (15,431 - E&W; 139 - S.)

- Covent Garden Inner Space continued to work actively in the community, offering meditation and personal development sessions to 37 different workplaces in 2021, with a total of 4,225 connections. These included a government agency, a Brazilian women’s group, homeless charities, and staff at investment banks, children and family support services, a university, a borough council, media agencies and global companies.
- Brixton Inner Space continued to offer outreach activities online, including courses (469 connections) monthly talks (172 connections), and

TRUSTEES REPORT (Continued)

- for 9 months during the pandemic a Brahma Kumaris representative in Loughborough offered a weekly morning meditation session for NHS Loughborough Hospital and also ran some positive thinking crash courses for clinical and staff members.

“A very special thank you to you for everything you have supported us with for the past 8 months.”

Diverse communities: We offered special community activities for people speaking many languages including: Farsi, Gujarati, Hindi, Nepali, Spanish, Portuguese, Punjabi, Sindhi and Tamil. For example:

- **Hindi service: Ruhani Dil Ki Baatein YouTube**

We launched a new Hindi language YouTube Channel in 2021. The *Ruhani Dil Ki Baatein (Things of the Spiritual Heart)* channel has 284 subscribers and by the end of December 2021 had attracted 2,915,398 views. With its rich repertoire of talks, festival celebrations, meditations, vegetarian cookery programmes and other resources in Hindi - and also some in Gujarati.



- **Tamil service:** Two retreats were held at Worthing Retreat Centre for Greater London-based Tamil students - one for newer students and one for regular students. There was also an outing for regular students to Virginia Waters. Around 360 people attended one of the six Tamil Language Raja Yoga courses offered throughout the year. In addition to the daily Tamil ‘murli (religious discourses) class, a class for regular students Monday to Friday in Tamil had an average 70 connections each day.

Fairs and Exhibitions

Fairs and exhibitions were largely abandoned in 2021 due to the pandemic. However, a few events did take place, where we were able to offer a free and accessible ‘drop-in’ programme of meditations and talks or some values-based activities based on the teachings of Raja Yoga. (225 – E&W).

TRUSTEES REPORT (Continued)

Spiritual retreats

We offered residential and day retreats and special group gatherings for members of the public, invited guests and BK students in several locations prior to lockdown and thereafter online. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (4,981 - E&W; 12 - S).

The Global Retreat Centre remained closed during 2021 for necessary renovation work.

Spiritual sustenance groups

A number of groups – for the public and also for our new and regular students - met regularly throughout the year. Several other discussion and mutual support groups continued and emerged during the year in different parts of the UK. (18,900 - E&W; 161 - S).

- Global Co-operation House's Children's Class, which includes children from around the Greater London area, ran 'murli' (religious discourses) classes every single day, attended by 16 youth and children. Children's meditation courses were also held 3 times in the year, from which 10 children went on to attend an Advanced Raja Yoga meditation lesson and then join the daily class.
- The Monthly Intensive - a sustenance programme for new and regular students around the UK organised by a team of students connected to Global Co-operation House, continued to offer a rich online programme of talks every month with experienced yogis and speakers (2,403 connections).

Spiritual sustenance events for Brahma Kumaris students and teachers

Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. Global Co-operation House webcasts a sustenance programme every evening and other regular and occasional activities. (5,876 – E&W; 463 S).

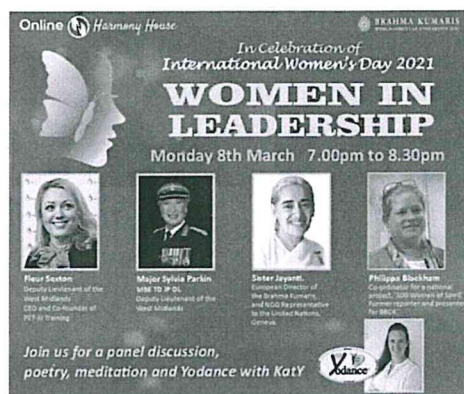
- Two special in-person sustenance events for new students who had taken the Raja Yoga course on Zoom took place at Global Co-operation House, with sessions in English, Hindi and Tamil, attended a total by 111 people.

TRUSTEES REPORT (Continued)

Special Events

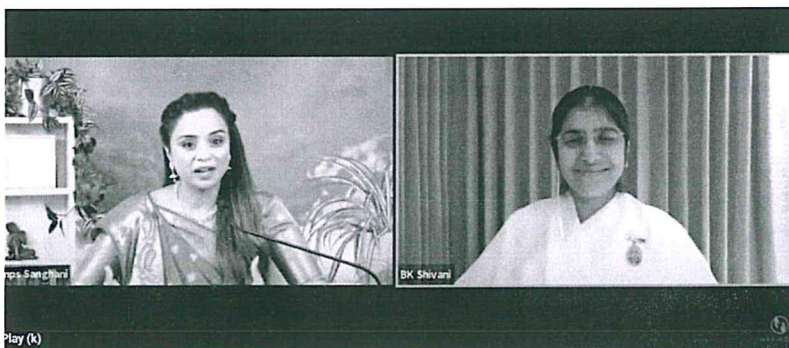
International Women's Day

To mark UN International Women's Day in March, Harmony House in Leicester hosted a panel discussion about *Women in Leadership*, with Fleur Sexton, Major Sylvia Parkin and Sister Jayanti, facilitated by Philippa Blackham. (138 connections)



International Day of Yoga: Call of The Time - A Still Mind

BK Shivani was interviewed by Dimps Sanghani in June to mark UN International Women's Day hosted by Harmony House, Leicester with over 11,000 connections.



50 Years in the UK



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)



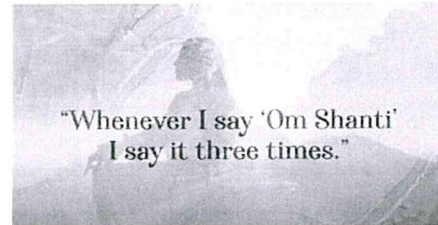
A milestone moment was reached in 2021 with the celebration of 50 years in the UK. This golden anniversary gave us an opportunity to catch a glimpse of the many insights and teachings that have inspired countless individuals from all backgrounds and communities to transform their lives. To mark the occasion, Brahma Kumaris representatives from the different regions across the UK worked together to create a series of on-line events throughout October and November 2021 (Over 79K connections).

- London - *The Om Shanti Way*
- Midlands - *Belonging, Being and Becoming*
- East Anglia - *Eastern Treasures*

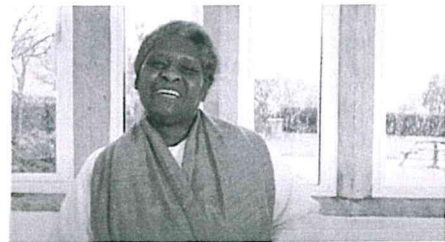
TRUSTEES REPORT (Continued)

- South - *Exploring Your Inner World*
- South West & Wales - *From Seed to Fruit - A Spiritual Journey*
- North - *The North Face of Kindness*
- Scotland - *Take the High Road to Peace of Mind*
- UK - *New Beginnings...*

The Om Shanti Way - Feeling the Pulse of Peace, the first in the series, was a contribution from London and the surrounding areas (over 4,000 connections on YouTube and 57,871 views on Facebook).



The North Face of Kindness... Friendship, Warmth & Care - the contribution from Brahma Kumaris across the North of England to the UK50 celebrations has received over 2,000 views on YouTube and Facebook.



In addition to these online events, smaller in-person events with our senior teachers Sister Jayanti and Sister Sudesh took place around the country. For example, the South Wales & South-West England area organised a public event with Sister Sudesh and Geoff Marlow, entitled *Health Happiness & Leadership in our Communities* at the Celtic Manor Resort in Newport in October 2021, attended by 60 people.

COP26 Glasgow

In November a delegation of our representatives attended **COP26**, the United Nations 'Conference of the Parties' Climate Change Conference, and **COY16** (the United Nations Conference of Youth) in Glasgow. We organised or actively collaborated in more than 30 events.

TRUSTEES REPORT (Continued)

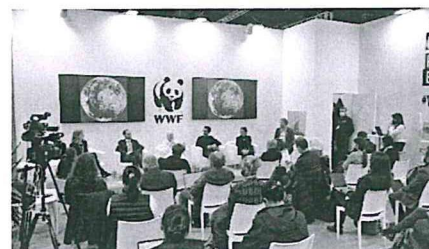
Press conference: Faith and science working together

Organised by the Brahma Kumaris, with (R-L) Sister Jayanti, Sonja Ohlsson, Prof. Mark Lawrence, Institute for Advanced Sustainability Studies, Potsdam, Germany and Golo Pilz.



WWF Panda Hub: Faith and Nature

Sister Jayanti spoke on *The Role of Faith-Based Organizations in Securing an Equitable, Net Zero Emissions and Nature Positive World for All*. Fellow speakers included Karenna Gore, Center for Earth Ethics, and Gopal D. Patel, Bhumi Global. Moderated by Gavin Edwards, WWF.



Interfaith Prayer and Meditation Vigil

Sister Jayanti was one of the speakers at the Interfaith Prayer and Meditation Vigil and launch of Scottish Interfaith Week in George Square, Glasgow, prior to the opening of COP26.



Brahma Kumaris' contribution to events run by other organisations

Diwali on Trafalgar Square Brahma Kumaris (UK) have worked for many years with the Mayor of London's office and the Diwali in London Committee (which consists of 12 Hindu organisations) and broadcast media on Diwali on Trafalgar Square, London's flagship event celebrating the Festival of Lights. This year, the Brahma Kumaris were specifically requested by The Mayor of London's team to create *A Glimpse of the Goddesses*. A London Tea Party Bus was transformed into a journey to experience a vision of the goddesses and also what heaven might look like. Over 2,600 people passed through the exhibition and the whole event was streamed live on various platforms, including The Mayor of London's and the Diwali in London websites.

'The images of the goddesses were incredible – well done!'

Project leader, Mayor of London's office

TRUSTEES REPORT (Continued)

Aylesbury Festival of Lights

Brahma Kumaris contributed to the annual Diwali celebration organised by the Aylesbury Festival of Lights Committee at the Discover Bucks Museum in Aylesbury, Bucks. Some 200 people visited our space and took part in our activities. The invitation came about after some members of the festival committee saw our event at Diwali on Trafalgar Square.



Climate Change & My Religion

Brent Council Leader Muhammed Butt launched *Climate and My Religion*, an exhibition of photographs by local photographer Don Jordan, featuring local faith leaders, - including Sister Jayanti - and their perspectives on climate change at Brent Civic Centre, Wembley, as part of Brent Climate Festival in November.



Eco-Diwali Reception at Queen Elizabeth House, Edinburgh

Sister Jayanti spoke at the Eco-Diwali Reception hosted by Ministers of the Office of the Secretary of State for Scotland in November at Queen Elizabeth House, (the UK Government Hub) in Edinburgh organised by Hindus of Scotland in November 2021.



Engaging the public through the Media and Social Media

In 2021 we continued to engage with the public and our students online - through our websites and apps, the media, social media and various Internet sites. As well as providing online content, news, announcing activities, offering daily inspirations, etc., we also streamed events and uploaded uplifting content to a number of websites, social media platforms and apps.

TRUSTEES REPORT (Continued)

Media

BBC Radio 4 Sunday

Sister Jayanti was interviewed by Edward Stourton with Archbishop Julio Murray Thompson, the Bishop of Panama and Primate of Central America (IARCA) BBC Radio 4 *Sunday* programme on 6th November. She spoke about the role of faith based organisations at COP26.



Frankly Speaking

Sister Maureen was interviewed by Lynne Franks OBE for her podcast series *Frankly Speaking* on the topic *Feminine Spiritual Power* in May 2021.

Social media

Across all our social media channels the total number of followers was: **206,637**:

- England & Wales: **177,435**
- Scotland: **29,202**

YouTube

Our YouTube channels had a total of nearly 35K subscribers:

- England & Wales: **32,457**
- Scotland: **2,326**

The Brahma Kumaris UK YouTube channel had 20,756 followers. Bradford, Cambridge, Global Retreat Centre, Inner Space Covent Garden, Leicester, and Wembley YouTube channels between them had 11,791 followers. The two YouTube channels in Scotland had a total of 2,326 followers.

TRUSTEES REPORT (Continued)

- The *Inner Freedom* guided meditation series received 67, 631 connections across nine short meditation commentaries.

*“Loved the insightful content. Thank you.
Great start to my morning.”*

- Online Talks included *A Supervision for 2022, Everything is Going to be Okay* and *Raja Yoga for the Mind* - together they received a total of 38,443 connections across the three events.

“That was incredible. Thank You”

“This was a conversation with very deep thoughts and invaluable knowledge about the big questions in life...I discovered some important answers through your words.”

Events were also live-streamed on Facebook and Instagram Live.

Facebook

- Across all Brahma Kumaris Facebook pages had nearly 82,000 followers
 - England and Wales **63,814**
 - Scotland **18,170**
- The Brahma Kumaris UK Facebook page highlights activities around the UK and shares posts from other pages such as Bradford, Brighton, Brixton, Leeds, Leicester and Manchester.

*“Thank you for this enriching session it was one of the best
I ever participated in”*

- Brighton Facebook page (5,787 followers) was offering meditation sessions every Sunday and short talks every Tuesday and Friday.
- BK Scotland Facebook page (10,101 followers) and followers Glasgow Inner space (8,069 followers) were especially active during COP26.

Other social media platforms we used in different ways to communicate and connect with our audiences include:

TRUSTEES REPORT (Continued)

- Twitter: 29,848 followers
- Instagram: 14,939 followers
- Meet-up: 26,468 followers
- Pinterest: 3,200 followers
- Soundcloud: 11,185 plays

Apps (free to download)

- *Bee.Zone*: Installed on over 6,000 active devices
- *Meditation Lounge* Downloads: 10,000+
- *Insight Timer* meditation app: 6,970+ followers (5,000+ just-a-minute; 1,970 BK Glasgow Inner Space)

Websites

- Brahma Kumaris UK
- Colchester Inner Space
- Covent Garden Inner Space
- Glasgow Inner Space
- Global Co-operation House
- Global Retreat Centre
- just-a-minute
- Manchester Inner Space
- Wembley Inner Space
- Worthing Lighthouse

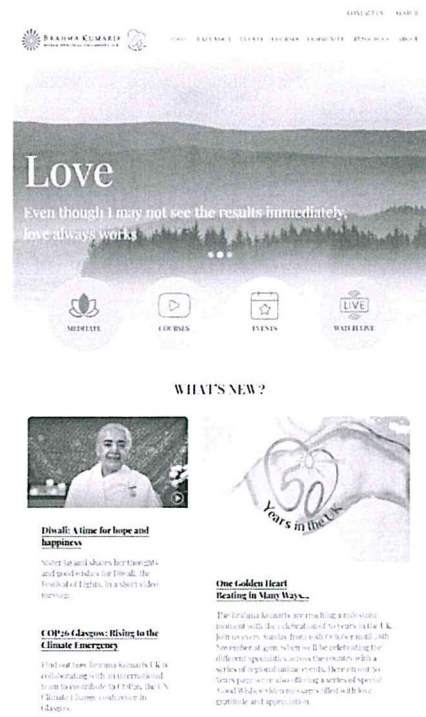
The websites above attracted more than 695,687 page views and 188,284 new users in 2021.

	Page Views	New Users
England & Wales	674,147	183,019
Scotland	21,540	5,265

In addition, other websites were operated by Bradford, Birmingham, Cambridge, Edinburgh and Romford Inner Spaces.

TRUSTEES REPORT (Continued)

To coincide with the celebration of the Brahma Kumaris’ 50 Years in the UK, a new national website for Brahma Kumaris UK was launched in October 2021. A platform for information and links to events, activities and initiatives around the UK, the website also offers a range of spiritual resources and signposts for our users from a wide variety of backgrounds and communities. Over the course of 2021 this website had nearly 90K new users and 345K page views brahmakumaris.uk



Activities in Scotland

Brahma Kumaris (UK) activities in Scotland continue to develop and expand and details of public benefit are shown alongside England and Wales.

Our Volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives, especially during this challenging and demanding year. Individuals who benefit from the charity frequently choose to give their time and support to show their appreciation. Our volunteers, with all their skills, enthusiasm and dedication to service, are without doubt the charity’s most valuable ‘assets’.

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

The total income generated for the year amounted to £4,961,925 (2020: £3,593,814) and total resources expended amounts to £2,060,259 (2020: £1,677,432).

The income was predominantly raised through voluntary donations of £3,859,386 (2020: £2,929,623).

Most of the charitable expenditure relates to provision of regular discourses, lectures & seminars as further explained in Note 1 to the accounts.

Future Plans

The charity's short-term plans are to increase the number of individuals served through its activities and continue sustaining the existing students. The medium-term plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

The trustees continue with the plumbing and refurbishment project at their flagship retreat centre in Oxford. The total anticipated costs for the project are now estimated to be in the region of £11.7m. The capital commitment remaining at the year-end now stands at £3.9m. The Charity has successfully collected £7.6m since the inception of the project and collections continue post year end. The trustees continue to monitor the incoming funds regularly and are of the opinion that the full amount will be collected for the refurbishment project.

Investment Policy

The trustees' board takes a very prudent view to the investment of surplus funds. These are retained for furthering the objects of the charity, in particular with a view to expanding the charity's presence in cities throughout the UK. Accordingly, funds not required for expenditure in the short term are placed on deposit.

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

TRUSTEES REPORT (Continued)

Reserves Policy

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash. Of the total unrestricted reserves as at 31 December 2021 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £1m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income,
- allow for reasonable level of working capital,
- provide funds for ongoing and future refurbishments of the properties, and
- allow the Charity to continue to further its objectives.

The level of unrestricted reserves are monitored and reviewed on a monthly basis by the trustees.

TRUSTEES REPORT (Continued)

Statement of Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of its financial activities and of its financial position at the end of the year.

In preparing the financial statements the trustees are required to:

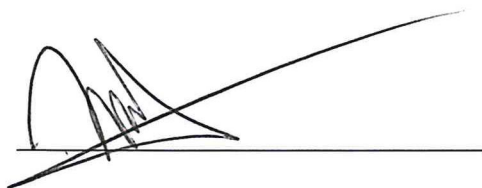
- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts,
- e) prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will be unable to continue to meet its objectives.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities besides the above responsibilities.

Statement of disclosure to auditor:

- a) so far as the trustees are aware, there is no relevant audit information of which the company's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

For and on behalf of the Board of Trustees,



Sanjay Tulsidas
Trustee

22/9/2022

Date

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

Opinion

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2021 on pages 27 to 37. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP FRS 102.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustees Investment (Scotland) Act 2006.

Basis for Opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Who we are reporting to

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and with regulations made under Section 154 of that Act and in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement set out on page 22, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed



Statutory Auditors LLP
Avar Suites, Building 3
North London Business Park
Oakleigh Road South
London N11 1GN



Date

Statutory Auditors LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£	£
INCOMING RESOURCES					
Voluntary Income					
Donations		1,930,340	1,929,046	3,859,386	2,929,623
Legacies		-	81,555	81,555	132,774
Tax refunds on Gift Aid Donations		81,642	244,727	326,369	443,916
Activities to Generate funds					
Investment Income		-	76,699	76,699	87,501
Other Income	2	-	617,916	617,916	-
Net Incoming resources available for charitable Application		<u>2,011,982</u>	<u>2,949,943</u>	<u>4,961,925</u>	<u>3,593,814</u>
Charitable Activities by objective :					
Regular Discourses	3	-	(912,593)	(912,593)	(800,821)
Lectures & Seminars	3	-	(648,957)	(648,957)	(569,473)
Religious Festival & Special Events	3	-	(223,077)	(223,077)	(195,756)
Retreats	3	-	-	-	(25,366)
		<u>-</u>	<u>(1,784,627)</u>	<u>(1,784,627)</u>	<u>(1,591,416)</u>
Governance costs	3	<u>-</u>	<u>(275,632)</u>	<u>(275,632)</u>	<u>(86,016)</u>
Total resources expended		<u>-</u>	<u>(2,060,259)</u>	<u>(2,060,259)</u>	<u>(1,677,432)</u>
Transfers		(1,841,198)	1,841,198	-	-
(Deficit) / Surplus in the year	6	170,784	2,730,882	2,901,666	1,916,382
Income and expenditure brought forward		410,239	18,781,864	19,192,103	17,275,721
Funds carried forward		<u>581,023</u>	<u>21,512,746</u>	<u>22,093,769</u>	<u>19,192,103</u>
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		<u>581,023</u>	<u>22,674,128</u>	<u>23,255,151</u>	<u>20,353,485</u>

Note : All amounts relate to continuing activities

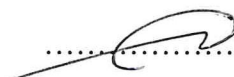
The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	4	<u>17,913,683</u>	<u>16,202,780</u>
Current Assets			
Debtors	5	110,269	109,870
Cash at bank and in hand		<u>5,231,199</u>	<u>4,040,835</u>
		<u>5,341,468</u>	<u>4,150,705</u>
Net Current Assets		<u>5,341,468</u>	<u>4,150,705</u>
Total Assets Less Current Liabilities		<u>23,255,151</u>	<u>20,353,485</u>
Represented by:			
Accumulated Funds			
Unrestricted funds		22,674,128	19,943,246
Restricted funds		<u>581,023</u>	<u>410,239</u>
Total Funds	6	<u>23,255,151</u>	<u>20,353,485</u>

Approved on behalf of the Board of Trustees on

22/9/2022



Mahesh Patel
Trustee



Ratan Thadani
Trustee

The attached notes 1 to 12 form part of these financial statements.

STATEMENT OF CASH FLOWS

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	10		2,866,538		2,282,242
Cash flows from investing activities					
Investment income		76,699		87,501	
Purchase of fixed assets		(2,568,300)		(3,786,736)	
Sale of fixed assets		815,427		190,673	
Net cash used in investing activities			<u>(1,676,174)</u>		<u>(3,508,562)</u>
Changes in cash and cash equivalents in the year			<u>1,190,364</u>		<u>(1,226,320)</u>
Cash and cash equivalents at beginning of the year			4,040,835		5,267,155
Cash and cash equivalents at the end of the year	11		<u>5,231,199</u>		<u>4,040,835</u>

The attached notes 1 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements.

The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming Resources

All income is accounted for when the Charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable.

Donated assets, goods and services are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for goods and services donated by volunteers if these cannot be quantified.

Resources Expended

Expenditure is included on an accruals basis when a liability is incurred. The Charity is not registered for VAT and its expenses are therefore inclusive of VAT which cannot be recovered.

The charity's expenditure has been apportioned between the major activities carried out by the charity to further its objectives. This expenditure has been apportioned on the basis of time spent in furtherance of each of the activities below, except for Retreats which is a direct attributable expense.

Regular Religious Discourses	–	45%
Lectures, Seminars & Courses	–	32%
Religious Festivals & Special Events	–	11%
Governance	–	12%

Judgments in applying accounting policies and key sources of estimation uncertainty

There are no significant areas of judgments or key sources of estimation uncertainty arising from the preparation of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. As permitted by the transitional provisions, under previous UK GAAP, pre FRS 102 adoption, the Charity had elected not to adopt a policy of revaluations of tangible fixed assets. The charity has retained the book values of freehold properties, previously revalued, as deemed cost on transition to FRS 102.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold properties	-	2.5% on cost
Leasehold properties	-	over period of lease
Furniture fittings and equipment	-	10% on cost
Computers	-	33.33% on cost
Motor vehicles	-	20% on cost

The charity's policy is to write off the book value of each tangible asset over its estimated remaining life. Reviews are made annually of the estimated remaining useful lives of individual productive assets, taking into account commercial and technological obsolescence as well as normal wear and tear.

Provision is made for all permanent diminution in the value of building improvements.

An annual impairment review is made, in accordance with the requirements of the Charities SORP FRS 102, to ensure that the recoverable amounts of the assets are not lower than their current values. The charity currently has no tangible fixed assets to which impairment provisions apply.

Foreign Currency Translation

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

Unrestricted funds are those that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Other Income

	Total 2021	Total 2020
	£	£
Profit on disposal of fixed assets	617,916	-
	<u>617,916</u>	<u>-</u>

The charity disposed of two of its properties in order to take the refurbishment project at the Global Retreat Centre towards completion.

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular	Lectures &	Religious	Retreats	Governance	Total	Total
	Discourses	Seminars	Festival & Special Events				
	£	£	£	£	£	2021 £	2020 £
Rent Rates & Water	182,581	129,834	44,630	-	48,688	405,733	375,253
Electricity, fuel and gas	85,759	60,984	20,963	-	22,869	190,575	171,356
Insurance	39,477	28,073	9,650	-	10,527	87,727	94,735
Telephone & Fax	11,836	8,417	2,893	-	3,156	26,302	33,364
Printing & Stationery	3,615	2,571	884	-	964	8,034	16,269
Miscellaneous	-	-	-	-	-	-	(16)
Motor & Travel	42,447	30,185	10,376	-	11,319	94,327	76,875
Training	-	-	-	-	1,374	1,374	179
Repairs & Maintenance	153,358	109,055	37,488	-	40,896	340,797	210,040
Hire of Equipment	12,069	8,583	2,950	-	3,219	26,821	18,738
Kitchen & Catering	33,611	23,901	8,216	-	8,963	74,691	54,736
Garden expenses	1,227	873	300	-	327	2,727	4,027
IT Costs	47,752	33,957	11,673	-	12,734	106,116	98,697
Advertising / Promotion	1,912	1,360	467	-	510	4,249	8,972
Legal & Professional	-	-	-	-	21,814	21,814	54,599
Audit	-	-	-	-	6,000	6,000	6,000
Bank Charges	-	-	-	-	3,086	3,086	2,358
(Profit)/Loss on disposal	-	-	-	-	-	-	(190,673)
Depreciation	296,949	211,164	72,587	-	79,186	659,886	641,923
	912,593	648,957	223,077	-	275,632	2,060,259	1,677,432

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2021	14,861,542	11,155,965	1,645,366	382,363	158,064	28,203,300
Additions during the year	-	2,427,303	140,997	-	-	2,568,300
Disposals in the year	(346,466)	-	-	-	-	(346,466)
At 31 December 2021	<u>14,515,076</u>	<u>13,583,268</u>	<u>1,786,363</u>	<u>382,363</u>	<u>158,064</u>	<u>30,425,134</u>
Depreciation:						
At 1 January 2021	8,031,587	1,990,076	1,461,749	374,591	142,517	12,000,520
Charge for the year	361,845	237,916	47,821	5,498	6,806	659,886
Disposals in the year	(148,955)	-	-	-	-	(148,955)
At 31 December 2021	<u>8,244,477</u>	<u>2,227,992</u>	<u>1,509,570</u>	<u>380,089</u>	<u>149,323</u>	<u>12,511,451</u>
Net book value:						
At 31 December 2021	<u>6,270,599</u>	<u>11,355,276</u>	<u>276,793</u>	<u>2,274</u>	<u>8,741</u>	<u>17,913,683</u>
At 31 December 2020	<u>6,829,955</u>	<u>9,165,889</u>	<u>183,617</u>	<u>7,772</u>	<u>15,547</u>	<u>16,202,780</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2021	2020
	£	£
Other debtors	399	-
Prepayments and accrued income	109,870	109,870
	<u>110,269</u>	<u>109,870</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. General Fund

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Balances brought forward at start of the year	410,239	18,781,864	19,192,103	17,275,721
Net (outgoing)/incoming resources for the year	2,011,982	889,684	2,901,666	1,916,382
Balances carried forward at end of the year	2,422,221	19,671,548	22,093,769	19,192,103
Transfers	(1,841,198)	1,841,198	-	-
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	581,023	22,674,128	23,255,151	20,353,485

Restricted funds of £581,023 (2020: £410,239) are carried forward for the Global Retreat Centre plumbing and refurbishment project.

7. Funds

(a) Analysis of restricted funds

	Balance at 1.1.21 £	Movements in 2021			Balance at 31.12.21 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds					
Global Retreat Centre plumbing and refurbishment project	410,239	2,011,982	-	(1,841,198)	581,023
Total Funds	410,239	2,011,982	-	(1,841,198)	581,023

The transfer of funds relates to the transfer of value of fixed assets from restricted funds to unrestricted funds as shown on the Statement of Financial Activities. This represents the refurbishment to the Global Retreat Centre, an asset held for general and not a restricted purpose.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Analysis of net assets between funds

	2021			2020		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	17,913,683	17,913,683	-	16,202,780	16,202,780
Net current assets	2,422,221	2,919,247	5,341,468	410,239	3,740,466	4,150,705
Net assets	<u>2,422,221</u>	<u>20,832,930</u>	<u>23,255,151</u>	<u>410,239</u>	<u>19,943,246</u>	<u>20,353,485</u>

(c) Detailed comparatives for the statement of financial activities

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
	£	£	£
INCOMING RESOURCES			
Voluntary Income			
Donations	1,272,327	1,657,296	2,929,623
Legacies	-	132,774	132,774
Tax refunds on Gift Aid Donations	247,749	196,167	443,916
Activities to Generate funds			
Investment Income	-	62,959	62,959
Other Incoming resources	-	24,542	24,542
Net Incoming resources available for charitable Application	<u>1,520,076</u>	<u>2,073,738</u>	<u>3,593,814</u>
Charitable Activities by objective :			
Regular Discourses	-	(800,821)	(800,821)
Lectures & Seminars	-	(569,473)	(569,473)
Religious Festival & Special Events	-	(195,756)	(195,756)
Retreats	-	(25,366)	(25,366)
Donations to further specific projects	-	-	-
	<u>-</u>	<u>(1,591,416)</u>	<u>(1,591,416)</u>
Governance costs	-	(86,016)	(86,016)
Total resources expended	<u>-</u>	<u>(1,677,432)</u>	<u>(1,677,432)</u>
Transfers	(2,490,140)	2,490,140	-
(Deficit) / Surplus in the year	(970,064)	2,886,446	1,916,382
Income and expenditure brought forward	1,380,303	15,895,418	17,275,721
Funds carried forward	<u>410,239</u>	<u>18,781,864</u>	<u>19,192,103</u>
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	<u>410,239</u>	<u>19,943,246</u>	<u>20,353,485</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Staff and Executive Committee's Remuneration

No salaries, fees or expenses are paid to the volunteers and Management Committee for their services to the charity.

The average number of volunteers during the year was 285 (2020: 275).

9. Financial & Capital Commitments

At 31 December 2021 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2021	2020
	£	£
Expiry date:		
Within one year	260,164	259,498
Between two and five years	581,590	675,176
In over five years	644,732	937,360

At 31 December 2021, the Charity had a non-cancellable financial commitment amounting to £3.7m in respect of the restoration and refurbishments of its retreat centre in Oxford.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Reconciliation of Net Income/(Expenditure) to Net Cash Flow From Operating Activities to Net Cash Flow From Operating Activities

	2021	2020
	£	£
Net income/(expenditure) for the reporting period	2,901,666	1,916,382
Depreciation charges	659,886	641,923
Investment income	(76,699)	(87,501)
Profit from sale of assets	(617,916)	(190,673)
Decrease/(increase) in debtors	(399)	2,111
Net cash provided by operating activities	<u>2,866,538</u>	<u>2,282,242</u>

11. Analysis of Cash and Cash Equivalents

	As at 01.01.21	Cash flows	As at 31.12.21
Cash at bank and in hand	4,040,835	1,190,364	5,231,199
Total cash and cash equivalents	4,040,835	1,190,364	5,231,199

The charity has no borrowings, therefore, a reconciliation of net debt is not required.

12. Related Party Transactions

None of the trustees and/or close members of their family received any benefits or remuneration during the year that need to be disclosed in the financial statements.

BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

England & Wales - Charity number 269971

Accounts



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2020

Charity Nos. 269971 England and Wales; SC040512 Scotland

Brahma Kumaris World Spiritual University (UK)
(Charity Nos. 269971 England and Wales; SC040512 Scotland)

Financial Statements
Year ended 31 December 2020

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Report of the Trustees for the year ended 31 December 2020

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and 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) (effective 1 January 2015).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Mahesh Patel Ratan Thadani Sanjay Tulsidas Govind Vaswani Girish Wadhvani
Secretary:	Kim Lewis
Registered and Administrative Office:	Global Co-operation House 65-69 Pound Lane London NW10 2HH
Banker:	HSBC Bank Plc 584 High Road, Wembley Middlesex HA0 2DB
Legal Advisers:	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES VWV Solicitors Second Floor, 3 Brindley Place Birmingham B1 2JB
Auditor:	Statutory Auditors LLP Avar Suites, Building 3, North London Business Park Oakleigh Road South London N11 1GN

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trust deed allows for up to 11 trustees to be appointed. Trustees serve until they resign. New trustees are nominated and if suitable appointed by members of the board of trustees, taking into account the necessary skills they contribute to the charity's management and development. When new trustees are appointed they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles. This includes information about the role of trustees, charity law, and a number of publications from the Charity Commission including guidance on the advancement of religion for public benefit.

The trustees take responsibility for monitoring the trust's activities, consisting of 12 operational units that meet regularly. Each operational unit takes responsibility to adhere to the policies and budgets, as set out by the Trustees' Board, and report back all relevant decisions and variances. Each operational unit consists of at least two trustees, and includes key management members in order to ensure sound governance, allowing due consideration of the volunteer's ability, personal competence, specialised knowledge and desire to serve.

The trust has its headquarters in North West London and representatives in many cities and towns throughout the UK.

Risk Management

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that may have a significant effect on:

- Governance and management, including organisational, decision making and procedures
- Operational performance, including risks to our volunteers
- Financial management, including systems and monetary
- Environment and external factors, including public perception
- Compliance, including law and regulation

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

TRUSTEES REPORT (Continued)

- Monitoring of major risks and development of action plans
- Embedding risk identification and assessment within operating procedures
- A clear structure of delegated authority and control
- Review of key systems and procedures
- Maintaining adequate free reserves in line with set policies
- Regular meetings by various units with direct trustees involvement
- Engagement of professional advisors where necessary
- Relevant insurance covers in place
- Appropriate Disclosure and Barring Service checks for volunteers who work with children or other vulnerable adults within the community

In assessing risk, the trustees recognise that some areas of the charity's work require the acceptance and management of risk if key objectives are to be achieved.

Objects and Activities

Brahma Kumaris (UK) is a non-governmental, non-political, religious organisation that was established in 1975. The charity was constituted under a trust deed, dated 18 July 1975, with various amendments.

It is registered as a charity with:

- The Charity Commission - Registered Charity Number 269971 in England and Wales (E&W).
- The Office of the Scottish Charity Regulator - Registered Charity Number SC040512 in Scotland (S).

The charity's objects are:

1. To promote the advancement of the Hindu Religion and other religions of the world.
2. To promote the advancement of education by educational courses, programmes and projects and studies of and research in the field of Hindu Religious Philosophy and Yoga (various techniques of concentration as defined and discussed in the Hindu Scriptures) and to make known the results of such studies and research.
3. To relieve poverty, mental and physical sickness and distress.
4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, Holi, Janmashtami, Navratri, Raksha Bandhan, Diwali and Christmas.
- Courses - including Raja Yoga Meditation, Positive Thinking, Stress-Free Living, Self Esteem and Overcoming Anger.
- Retreats - including one-day and residential retreats.
- Lectures, seminars, workshops and other events on how the principles and practice of Raja Yoga can help us in our daily lives.
- Community outreach, such as exhibitions, fairs and festivals, interfaith events and connections, youth work, women's and men's groups, and activities geared to specific communities, e.g. business, healthcare, and people of diverse nationalities and cultures.

Public Benefit

The charity constitutes a public benefit entity as defined by FRS102. The board of trustees has given regard to the legislative and regulatory requirement for disclosing how the Charity's objectives have provided benefit to the public. This report outlines how the various activities in the year have benefitted the public, either directly or indirectly.

Serving the Community - Activities, Achievements and Performance

The charity delivers its charitable objectives through volunteers all around the UK. It invites members of the public to participate in its activities via printed materials, the internet, social networking, local networking, radio, film, television and advertising, as well as offering regular communications to people on our mailing lists. All our activities are free of charge and open to all members of the community.

Serving through the Pandemic

"As a nurse, I would like to thank you from the bottom of my heart for having very well organised online meditations and other sessions since the lock down. It has really helped me when I have been overwhelmed with what I see and hear around me, at these critical moments of life... your support online has really helped me."

When lockdown was declared, we immediately shifted all our religious discourses, courses, talks, meditation sessions, groups, discussions, meetings, student sustenance, etc. online. Rather than offering fewer activities, we offered more. Some interesting points to note:

- The need for religious, spiritual and mental support during the pandemic meant that there was enormous interest in meditation. We were fortunate to have teachings and tools that

TRUSTEES REPORT (Continued)

through the Internet could easily be accessible to communities and individuals to help them develop their own inner peace and inner strength.

- Our audiences were no longer restricted by geographical, physical or even time constraints. It was an opportunity to reach more people, across local, regional, national borders and irrespective of their ability to travel. The facility to listen or watch again for many online sessions enabled people to participate at a time that worked for them.
- Seeing the special value of interactivity and connectedness at this time, we
 - seized the opportunity to collaborate with other organisations on joint events, dialogues, panels and conversations, as well as sending video contributions and messages in response to world events and issues and for festivals, anniversaries, etc.
 - offered many of our activities on Zoom, Skype and other social media.
- The year saw a huge and rapid upskilling in IT for almost all our volunteers, - for their own sustenance and in order to serve their communities.

Key annual figures for our UK main online platforms in 2020

1. Total viewers/participants on Webcast & Zoom: 273,858

- **Webcast activities - total connections: 128,112**
 - Global Co-operation House: 87,951
 - Harrow, Leicester, Southall and Wembley: 40,161
- **Zoom activities - total connections: 145,746**

30 Zoom accounts managed by Global Co-operation House used for webinars, courses, sessions, meetings and religious discourses; 10 for activities from Global Co-operation House, 20 other for various UK locations. Some other UK locations had their own accounts for which we do not have figures.

 - No. of gatherings, webinars, sessions, courses and meetings: **8,816**
 - No. of hours: **127,738**

TRUSTEES REPORT (Continued)

2. Website new users: 148,016

3. Social media followers across all our UK platforms and channels

(YouTube, Facebook, Twitter, Meetup, SoundCloud and Pinterest, as at Dec 2021)

- England & Wales: **206,774**
- Scotland: **33,945**

Note: Events were also live-streamed on Facebook, Skype, Instagram Live and perhaps other platforms too.

Religious Discourses

Morning religious discourses take place in locations around the UK every day of the year. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. This year, as well as additional sessions for newcomers and those unable to attend the early morning discourses, interactive classes on the daily religious discourses on Zoom were organised twice weekly by Global Co-operation House in English and Hindi. All sessions moved online in late March (on various platforms: webcast, Zoom and Skype). From mid-June three socially distanced spaces were made available for individual meditation at Global Co-operation House, so that students unable to attend gatherings could still visit the building for periods of silent reflection. From July limited gatherings took place according to government guidelines at Global Co-operation House, Harmony House Leicester and Manchester Inner Space. Gatherings stopped during certain months during further lockdowns. Daily average connections: (843- E&W; 16- S.)

Religious celebrations

We organise special events and activities to mark a variety of religious festivals throughout the year. These include some of the major Hindu festivals, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God.

- The Founder's Memorial Day. In memory of the passing of Brahma Baba, the Founder of the Brahma Kumaris, on 18th January 1969, we have additional meditation and reflection and hold special events for the public throughout January around the UK. (1,608- E&W; 35- S)
- Shiv Ratri (The Night of Shiva) celebrates the time when the Divine ('Shiva' - the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day. (1,424- E&W; 105- S).
- Maha Shiv Ratri was celebrated at Harmony House, Leicester over two days in February. Two evening events in Hindi with English translation were attended in person by 557 people and the videos and promo on YouTube had 872 views.

TRUSTEES REPORT (Continued)

- Raksha Bandhan (The Bond of Protection) is traditionally celebrated every August by Hindus worldwide. The festival is a beautiful, silent ceremony celebrating the purification and protection experienced through a loving connection with God. 1,718 people attended the event in-person at Global Co-operation House over several days. A special message for Raksha Bandhan was also sent to our friends and contacts on our mailing lists. (2,271- E&W; 70- S)



Raksha Bandhan at Global Co-operation House in August, attended with careful social distancing by 1,718 people over five days.

“Just a brief note of thanks for your message on Raksha Bandhan, a festival which I hadn't heard of before. I read the message of Love, and it had an immediate effect on me, a positive one which helped me reconnect with my authentic self. I remembered this message when I awoke mid last night, in an anxious state, and immediately felt a healing connection with my true self, and was able to sleep peacefully until this a.m.”

- Janmashtami, in August, is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, innocence, playfulness and love. (433- E&W).
- Holi, the Hindu Festival of Colours, is an exuberant celebration of the beginning of spring, the triumph of good over evil and universal brotherhood. The colours symbolise the soul being ‘coloured’ by God’s company.
- Diwali, the Festival of Lights in November, signifies the New Year and the coming of light to dispel the darkness. Brahma Kumaris all around the UK arranged and contributed to Diwali celebrations for students and the public (12,367- E&W; 20 – S).
 - Diwali: Seeing Light through the Dark with Kiran Mani and Sister Jayanti, organised by Global Co-operation House, was watched by well over 12,103 people live and many more after the event on various YouTube and Facebook pages as well as Awakening TV channel and Webinar Jam).

“My sincere gratitude for organising such a wonderfully illuminating event.”

TRUSTEES REPORT (Continued)

- Festivals of other faiths were also celebrated. With government restrictions effectively cancelling Christmas gatherings, we sought to share and encourage a simpler, spiritual perspective on this festival: Christmas as a time for generosity and gratitude, for accepting and sharing the gifts of the virtues and strengths received from God. (505- E&W; 7- S)

Our Courses

We offered a variety of courses based on Raja Yoga, which explore how to tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. Courses in Raja Yoga meditation and ancillary courses were offered in several languages, including English, Gujarati, Hindi, Nepali, Portuguese, Spanish and Tamil. The table below gives the figures for people attending our courses organised and delivered by our volunteers across the UK in 2020.

Course Title	England & Wales	Scotland
Raja Yoga	6,940	147
Positive Thinking	1,179	65
Self Esteem	781	0
Stress-Free Living	995	3
Overcoming Anger	724	0
Total	10,619	215

Some feedback from students of the Raja Yoga course in 2020:

- *"I must tell you how delightful your course in Raja Yoga is proving to be."*
- *"Today's Raja Yoga was mind-blowing, so much key information. So good – so, so good."*
- *"[The teacher's] delivery style has been open, clear, structured & totally engaging and I have really enjoyed the learning. Big thank you to her and the support team for the effectiveness of the online programme."*
- We also launched an 'on demand' online Raja Yoga course *Learn to Meditate in 7 Steps*, presented by Sister Jayanti. This series of 7 videos on YouTube has in total received over 15,000 views since it was launched in April 2020.

Meditation sessions – encouraging and enabling silent reflection

Over 120,000 people took part in our regular meditation sessions in addition to the daily morning gatherings mentioned above - for newcomers, more experienced meditators and our

TRUSTEES REPORT (Continued)

regular students. The number and variety of these increased considerably from April to meet the need of the time. (119,652- E&W; 1,702- S)

- Regular **Raja Yoga meditation** sessions were offered at different times of the day on different platforms, around the UK for members of the public.
- Every third Sunday of the month, we held **World Meditation Hour** or ‘Meditation for World Peace’ - an hour of silent reflection - inviting people to join us in creating peaceful, positive thoughts for the world. Global Co-operation House’s **Family Meditation Hour** on the morning of each third Sunday was attended by an average of 50 people each month.
- We offered special daily, regular, occasional and extended programmes for regular students. In addition we also invited our students, contacts and the public to meditate with us ‘offline’, wherever they were, at specific times of the day - either midday or 7pm. Some feedback on our online meditation sessions:

Webcast:

I have been practising along every day... It is changing my life and I am so thankful to all of you!

Facebook:

“Thank you so much for your morning meditations, they have been a source of stability and peace for me during this period, and I am eternally grateful.”

YouTube:

"Great guided meditation video - it's truly amazing. My day was not going as expected but as I watched this video my day brightened; I started to feel more relaxed."

Instagram

“My mum passed away recently and I'm struggling with my emotions, but these meditations have really uplifted me, thank you!!”

The Youth Group of Brahma Kumaris in London were nominated for an award by the **London Faith & Belief Community Awards 2020** for their Live Morning Meditations on Global Co-operation House Facebook and Instagram pages.

Awarded to the Brahma Kumaris Youth Group
for their Online Live Meditations.

THE LONDON
FAITH & BELIEF
COMMUNITY AWARDS
2020

Youth Group of the Brahma Kumaris London

Recognised for services to and for
faith and belief communities
in Greater London

P. Champagne
Phil Champain
Director of F&BF

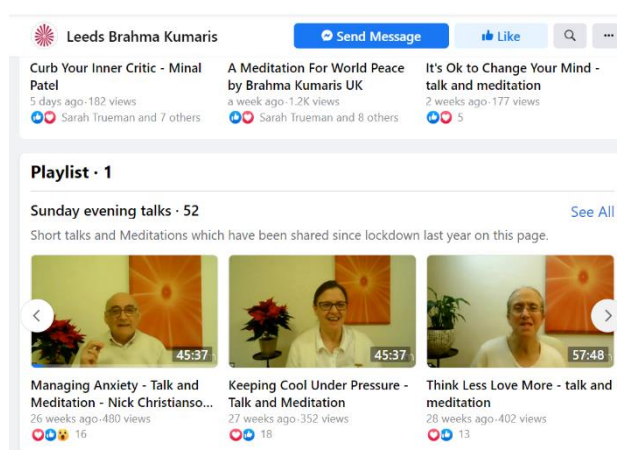
The
Faith
& Belief
Forum
www.f&bforum.org.uk

TRUSTEES REPORT (Continued)

Talks, seminars, workshops and special events – Raja Yoga as a life skill

A wide range of talks, seminars and workshops were offered, with speakers from around the UK as well as abroad sharing their personal experiences, insights and tips, based on their own experience of studying and practising Raja Yoga. These were offered by Brahma Kumaris in many different locations on a variety of platforms throughout the year. (90,612- E&W; 1,749- S).

- Talks, seminars and meditation sessions organised by Inner Space Covent Garden attracted a total of 69,634 connections.
- From May onwards Brighton Brahma Kumaris offered twice weekly short, interactive talks under the banner ‘Food for the Soul’, average connections per session: 35.
- Leeds Brahma Kumaris ran weekly talks and workshops on Facebook on topics such as Managing Anxiety (480 views), Keeping Cool under Pressure (352 views) and Think Less, Love More (402 views).



Interfaith

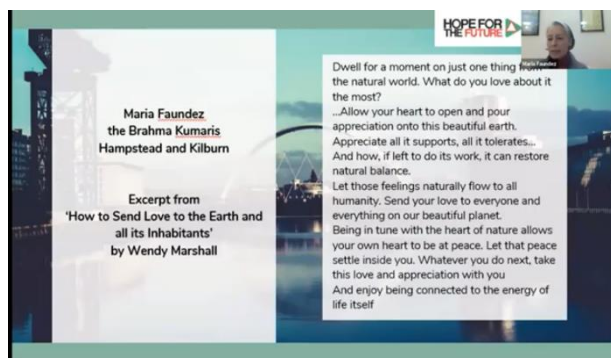
We continue our work in bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths, based on acceptance and respect. Our volunteers around the UK contributed to interfaith meetings - mainly online this year - around the UK. Every third Tuesday of the month, an *Interfaith Vigil for World Peace* was held offline - people contributed their silence wherever they were. (319- E&W; 584- S)

- *Essential Divinity*, an event for National Inter Faith Week with the Very Reverend Rogers Govender, MBE, The Dean of Manchester; Rev. Dr Marcus Braybrooke, Joint President, World Congress of Faiths; Imam Monawar Hussain MBE, Islamic Tutor, Eton College; and Sister Jayanti was webcast from Global Co-operation House in November with 65 connections.
- Aberdeen Brahma Kumaris streamed a half hour meditation from Aberdeen Hindu Temple every Sunday morning when restrictions permitted. In September, a socially distanced Raksha Bandhan ceremony was held at the Temple with representatives of the RAF, British Army and Royal Navy and the Hindu Forum of Great Britain. It was

TRUSTEES REPORT (Continued)

joined by the local MSP, Lord Provost Barney Crockett and Lady Provost, Shona Crockett and representation from the Local Community Council. Raksha Bandhan packets were also delivered to our friends and contacts.

- A Brahma Kumaris representative contributed to a *COP26 Interfaith Evening* organised by Hope for the Future and Faith for the Climate in December 2020 in preparation for COP26 in Glasgow, with nearly 100 connections.



Brahma Kumaris' contribution to a COP Interfaith Evening in December

Funeral service

Brahma Kumaris were invited to conduct and contribute to funeral services in different locations around the UK both in person and online. We also contributed to prayer meetings and special meditation gatherings for bereaved families, offered support for families and friends and dedicated time each day individually and collectively for special meditation for those who had passed away, the sick and the bereaved. (4,080- E&W; 6- S)

Inner Spaces – ‘oases of calm’ on the high street

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly and these continued online. Inner Spaces were closed to the public for many months, at different periods, although at certain times restricted in-person activities, carefully managed, were allowed.

There are ten Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Edinburgh, Glasgow, London's Covent Garden, Manchester, Newcastle, Romford and Wembley.

(Attendance/connection figures for Inner Space activities - talks, courses, daily discourses, etc. - are included under those headings.)

Outreach activities

We ran a wide range of outreach activities, at first in person and then online, for people in outlying communities around the UK. We have been serving some of these areas for many years, whilst others were for the first time. (11,880- E&W; 124- S)

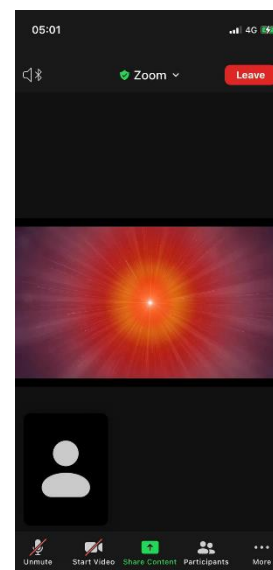
TRUSTEES REPORT (Continued)

- **Loughborough** Brahma Kumaris offered three online courses in Positive Thinking for staff at Loughborough University (average connections: 40), along with meditation sessions for various departments, as part of the Staff Development Training programme.
- **Bradford** Inner Space organised twice weekly online meditation regular sessions for the Bradford Hindu Council.
- Meditation sessions, talks and self-development courses were offered to audiences in **Croydon, Lewisham, Greenwich** and **Bromley**, organised by South London Brahma Kumaris. Total connections: 5,994.
- In collaboration with The Janki Foundation for Spirituality in Health Care, Global Co-operation House ran meditation sessions for healthcare workers at a number of **London hospitals**: Charing Cross, Queen Charlotte's, St Mary's and the Western Eye Hospital. Total connections: 250.

Diverse communities: We offered special community activities for people speaking many languages including: Farsi, Gujarati, Hindi, Nepali, Spanish, Portuguese, Punjabi, Sindhi and Tamil.

- *Strengthening Ubuntu*, an event in October for Black History Month, developed into the *Embracing Oneness* initiative, aimed at the **African diaspora** community.
- Wembley Inner Space ran online Raja Yoga courses in **Farsi** (connections: 30), **Gujarati** (connections: 300) and **Nepali** (connections: 10). From September a monthly course in Gujarati was offered by Global Co-operation House - connections: 300.
- A series of weekly talks in **Hindi** organised by Global Co-operation House started in September 2020. Total Zoom and webcast connections: 1,974.
- This year a weekly programme of courses, talks and meditation sessions in **Portuguese** and **Spanish** was launched from Global Co-operation House, backed up by individual YouTube channels and social media activity - average 40 connections.
- The *Raja Yoga Meditation* course in **Tamil** online was attended by over 140 people (figures only recorded from July). Additional classes for BK students were offered daily with international BK teachers from 1 April. Early morning collective meditation '*Amrit vela*' daily at 4am - average 27 connections.

Tamil class Amrit Vela early morning meditation online 4am to 4.45am every day



TRUSTEES REPORT (Continued)

Fairs and Exhibitions

Fairs and exhibitions were largely abandoned in 2020 due to the pandemic. However, a small few events did take place in the early months, where we were able to offer a free and accessible ‘drop-in’ programme of meditations and talks or some values-based activities based on the teachings of Raja Yoga. (170- E&W; 206- S)

Spiritual retreats

We offered residential and day retreats and special group gatherings for members of the public, invited guests and BK students in several locations prior to lockdown and thereafter online. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (2,303- E&W; 7- S).

- Retreats organised by Cambridge Inner Space throughout the year, both in person and online, were attended by 1,283 people.

Spiritual sustenance groups

A number of groups – both for the public, new and regular students – met regularly throughout the year, shifting online during lockdown. These included: Children’s Class, Women & Spirituality, Serene for Women, Spirituality & Men, Environment, Health and Wellbeing. Several other discussion and mutual support groups continued and emerged during the year in different parts of the UK. (12,969- E&W; 18- S)

- Global Co-operation House’s Children’s Class, which includes children from around the Greater London area, was particularly active in 2020:
 - Interactive class on the daily religious discourses Monday to Saturday from August. Average connections: 12; Regular Sunday class: Average connections: 25.
 - Positive Thinking sessions. Connections: 100.
 - Raja Yoga meditation course for children - Connections: 20.

TRUSTEES REPORT (Continued)

Spiritual sustenance events for Brahma Kumaris students and teachers

Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. Global Co-operation House webcast a special programme for every evening, and for many months of the year at midday also, along with other regular and occasional sustenance activities. (67,186- E&W; 108- S)

Special Events

Some highlights from 2020:

- International Women's Day

Brahma Kumaris UK organised a number of events celebrating International Women's Day in several places around the UK in March (376- E&W; 20- S)

- UN International Day of Yoga

We marked the UN International Day of Yoga (IDY) with special events shedding light on 'yoga' (which literally means connection) as meditation. These included:

- *8 Postures of the Heart: The Greatest Story of All between the Soul and God*, a video event created to mark the UN International Day of Yoga was streamed on Brahma Kumaris UK YouTube Channel on 1st July and has received over 9,000 views.
- World Meditation Hour Mid-summer Special on UN International Day of Yoga received 1,828 views on Global Co-operation House Facebook page.
"I joined the sessions on International Yoga Day and the 8 postures of the heart and really enjoyed them. I normally would never find the time to do any of these but for me, this has been one positive aspect to the lockdown. Thank you!"
- Inner Stability, Safety and Support in Difficult Times with Sir Peter Fahy, Former Chief Constable of Greater Manchester and Founder of the Community Cohesion charity We Stand Together and Sister Jayanti in September, organised by Manchester Inner Space - 365 connections.

TRUSTEES REPORT (Continued)



Sir Peter Fahy and Sister Jayanti discuss Inner Stability, Safety and Support in Difficult Times in September, organised by Manchester Inner Space.

“The talk with Sister Jayanti and Peter Fahy was very, very good. So inspiring and to the point.”

Brahma Kumaris’ contribution to events run by other organisations

- Brahma Kumaris contributed in different ways to many of the weekly online events organised by Healing Our Earth - ‘a spiritual initiative to curtail the harmful effects of the Coronavirus’. Livestreamed on the *Healing Our Earth* YouTube, Facebook and website, as well as other websites/channels, the events focused on topics such as Health & Wellbeing, Vegan & Vegetarian Cooking, the Environment, and some religious festivals, such as ‘5 Days of Diwali’, for which Sister Sudesh spoke on each of the five days.
- Professor Jem Bendell and Sister Jayanti in conversation for the Deep Adaptation Forum in April. 5,668 views.

“Very, very helpful Q&A interview. Extremely practical, down to earth. The wisdom shared was just what we all needed in this very challenging time.”

- Brahma Kumaris (UK) have worked for many years with the Mayor of London’s office and the Diwali in London Committee (which consists of 12 Hindu organisations) and broadcast media on *Diwali on Trafalgar Square*, London’s flagship event celebrating the Festival of Lights. As 2020 Chairs of the Diwali in London Committee, Brahma Kumaris Sister Jayanti launched the event with trustees at Global Co-operation House. Total connections: 34,000.



TRUSTEES REPORT (Continued)

Engaging the public through the Media and Social Media

In 2020 we engaged with the public and our students more than ever before online, through the media, social media and various Internet sites. As well as providing online content, news, announcing activities, offering daily inspirations, etc., we also streamed events and uploaded uplifting content to a number of websites, social media platforms and apps.

Media

- As current Chair of the Diwali in London Committee responsible for *Diwali on Trafalgar Square*, Sister Jayanti was interviewed on **ITV London News** at 6pm on 13th November. She was also quoted on the same day in **The Guardian**:
- Brent & Kilburn Times covered Global Co-operation House’s free online meditations in May:

In November the same publication covered an event organised by Wembley Inner Space. *Brent students lead free online event looking at how the pandemic has affected young people*



- Sister Jayanti was interviewed by Manish Tiwari, on the Manish Tiwari Show on ION TV (Sky Channel 782) in November.



- Global Co-operation House was nominated for Pride of Brent in recognition of its work in supporting and uplifting the local community.

“Thank you for your tremendous contribution to Brent during this difficult year. You were nominated for the Pride of Brent 2020 and are mentioned on the Council’s website.” Brent Council



THE PRIDE OF
BRENT-2020

TRUSTEES REPORT (Continued)

Social media

Social media followers across all our UK platforms and channels (as at Dec 2020):

- England & Wales: **206,774**
- Scotland: **33,945**

YouTube

2020 saw a complete review and revamp of the Brahma Kumaris UK YouTube channel, with more focus on short, high quality meditation commentaries, short talks and interviews that would meet the current needs of our regular users and the general public. Total followers Dec 2020: 20,000.

- One of our YouTube highlights of the year was *21 Masterclasses in New Consciousness* - a series of 21 interviews on Brahma Kumaris UK YouTube channel in June, in which ‘*everyday extraordinary people discuss next steps for a world in transition*’. Total views: 150,814.

“Thank you sincerely for this wonderful series of Masterclasses. I have found peace and understanding that I could not imagine. The truth in the teaching and the practical nature is important to me and I hope will allow me to live my life in a more meaningful way. Soul consciousness at a time of crisis is a way forward.”

“These Masterclasses really made lockdown so much more bearable for me and picked me up from quite a low mood at times.”

- The new *Soul Conscious Meditations* series on Brahma Kumaris UK YouTube channel received over 60,000 views across 13 short meditation commentaries and a promotion video for the series.
- The Brahma Kumaris Leicester YouTube channel reached over 41,000 followers.

Facebook

- The Brahma Kumaris UK Facebook page continued to gather some of the best content from Facebook pages around the UK. *God Give me Strength!* - a talk by Maureen Goodman in July livestreamed on Facebook received over 2,600 views.

“Wonderful talk, and a great reminder of our true self”

- Birmingham Brahma Kumaris offered twice weekly one hour Meditation Experiment sessions on Facebook Live, which regularly reached over 500 people (Total: 47,000).

TRUSTEES REPORT (Continued)

- Glasgow Inner Space used their Facebook page to post regular uplifting slogans and resources and held weekly live short talks, 'Talks to Inspire', and meditations. The 'How can I become free from Tension' mini-talk in May had 486 views.



Other social media platforms we used in different ways to communicate and connect with our audiences include:

- Twitter
- Instagram
- SoundCloud
- Meet-up
- Pinterest

Apps (all free to download)

- **Bee.Zone:** The Bee.Zone app was revamped and a Hindi version of the App launched in 2020. Downloads: 7,800.
- **Meditation Lounge** was also significantly upgraded, with new commentaries to meet the need of the hour, for example, the Sleep Meditations. Sending Good Wishes series. Downloads: 10,000+
- The **just-a-minute meditations** offered on the *Insight Timer* meditation app have 5,000+ followers.

Websites

Lighthouse Retreat Centre launched its own website in July. Between September and December the site received 3,000 visitors and 35,500 page views.

Lighthouse Retreat Centre's website launched in 2020



TRUSTEES REPORT (Continued)

1. Brahma Kumaris UK
Page views: 469,217
New users: 125,076
2. Global Co-operation House
Page views: 7,234
New Users: 1,424
3. 'Just-A-Minute': one minute meditations for busy people
Page views: 59,455
New Users: 21,516

Other websites included:

- Global Retreat Centre: globalretreatcentre.org
- Inspired Stillness inspiredstillness.org
- Inner Spaces
 - Bradford bradford.innerspace.org
 - Cambridge cambridgeinnerspace.org
 - Glasgow innerspace.org/glasgow
 - London Covent Garden innerspace.org.uk
 - Oxford www.oxford.innerspace.org
 - Manchester manchester.innerspace.org
 - Wembley innerspace.org/wembley

Activities in Scotland

Brahma Kumaris (UK) activities in Scotland continue to develop and expand. Details of public benefit are shown alongside England and Wales.

Our Volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives, especially during this challenging and demanding year. Individuals who benefit from the charity frequently choose to give their time and support to show their appreciation. Our volunteers, with all their skills, enthusiasm and dedication to service, are without doubt the charity's most valuable 'assets'.

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

The total income generated for the year amounted to £3,593,814 (2019: £4,097,966) and total resources expended amounts to £1,677,432 (2019: £2,267,029).

The income was predominantly raised through voluntary donations of £2,929,623 (2019: £3,422,642).

Most of the charitable expenditure relates to provision of regular discourses, lectures & seminars as further explained in Note 1 to the accounts.

Future Plans

The trustees have considered the potential impact of the Covid-19 pandemic, which has been spreading since early 2020, on the Charity's activities. Like many other charities, the outbreak has caused and is going to cause some disruption to the Charity, including the adaptation to virtual events, cancelling certain events and volunteers being unavailable or working from home where feasible. The trustees understand that these issues are having and will have a detrimental effect on the Charity's finances and have taken appropriate action on expenditure to mitigate the effects. The trustees are confident that the Charity has adequate reserves to continue its operations around the UK for the foreseeable future.

The charity's short-term plans are to increase the number of individuals served through its activities and continue sustaining the existing students. The medium-term plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

The trustees continue with the plumbing and refurbishment project at their flagship retreat centre in Oxford. The total anticipated costs for the project are now estimated to be in the region of £11m. The capital commitment remaining at the year-end now stands at £5.1m. The Charity has successfully collected £5.9m since the inception of the project and collections continue post year end. The trustees continue to monitor the incoming funds regularly and are of the opinion that the full amount will be collected for the refurbishment project.

Investment Policy

The trustees' board takes a very prudent view to the investment of surplus funds. These are retained for furthering the objects of the charity, in particular with a view to expanding the charity's presence in cities throughout the UK. Accordingly, funds not required for expenditure in the short term are placed on deposit.

TRUSTEES REPORT (Continued)

Reserves Policy

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash. Of the total unrestricted reserves as at 31 December 2020 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £2m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

- allow time for re-organisation in the event of a downturn in income,
- allow for reasonable level of working capital,
- provide funds for ongoing and future refurbishments of the properties, and
- allow the Charity to continue to further its objectives.

The level of unrestricted reserves are monitored and reviewed on a monthly basis by the trustees.

Going Concern

In view of the recent pandemic the trustees' board has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The board therefore considers that the charity has adequate resources to continue in operational existence for foreseeable future. For this reason, the trustees' board continues to adopt the going concern basis of accounting in preparing the accounts.

TRUSTEES REPORT (Continued)

Statement of Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of its financial activities and of its financial position at the end of the year.

In preparing the financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts,
- e) prepare the financial statements on a going concern basis unless it is appropriate to assume that the charity will be unable to continue to meet its objectives.

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities besides the above responsibilities.


Statement of disclosure to auditor:

- a) so far as the trustees are aware, there is no relevant audit information of which the company's auditor is unaware, and
- b) they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

For and on behalf of the Board of Trustees,



Sanjay Tulsidas
Trustee



Date

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK)

Opinion

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2020 on pages 27 to 37. The financial reporting framework that has been applied in their preparation is in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP FRS 102.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustees Investment (Scotland) Act 2006.

Basis for Opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Who we are reporting to

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and with regulations made under Section 154 of that Act and in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement set out on page 22, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
BRAHMA KUMARIS WORLD SPIRITUAL UNIVERSITY (UK) (continued)**

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed

Statutory Auditors LLP

**Statutory Auditors LLP
Avar Suites, Building 3
North London Business Park
Oakleigh Road South
London N11 1GN**

17/9/2021

Date

Statutory Auditors LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

Note	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
	£	£	£	£
INCOMING RESOURCES				
Voluntary Income				
Donations	1,272,327	1,657,296	2,929,623	3,422,642
Legacies	-	132,774	132,774	91,013
Tax refunds on Gift Aid Donations	247,749	196,167	443,916	477,235
Activities to Generate funds				
Investment Income	2	-	62,959	62,959
Other Incoming resources	-	24,542	24,542	25,563
Net Incoming resources available for charitable Application	1,520,076	2,073,738	3,593,814	4,097,966
Charitable Activities by objective :				
Regular Discourses	3	-	(800,821)	(959,700)
Lectures & Seminars	3	-	(569,473)	(682,454)
Religious Festival & Special Events	3	-	(195,756)	(234,593)
Retreats	3	-	(25,366)	(86,577)
Donations to further specific projects	3	-	-	-
		-	(1,591,416)	(1,963,324)
Governance costs	3	-	(86,016)	(303,705)
Total resources expended		-	(1,677,432)	(2,267,029)
Transfers		(2,490,140)	2,490,140	-
(Deficit) / Surplus in the year	6	(970,064)	2,886,446	1,916,382
Income and expenditure brought forward		1,380,303	15,895,418	17,275,721
Funds carried forward		410,239	18,781,864	19,192,103
Revaluation reserve		-	1,161,382	1,161,382
Accumulated fund carried forward		410,239	19,943,246	20,353,485
		-	-	18,437,103

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible assets	4	<u>16,202,780</u>	<u>13,057,967</u>
Current Assets			
Debtors	5	109,870	111,981
Cash at bank and in hand		<u>4,040,835</u>	<u>5,267,155</u>
		<u>4,150,705</u>	<u>5,379,136</u>
Net Current Assets		<u>4,150,705</u>	<u>5,379,136</u>
Total Assets Less Current Liabilities		<u>20,353,485</u>	<u>18,437,103</u>
Represented by:			
Accumulated Funds	6	<u>20,353,485</u>	<u>18,437,103</u>

Approved on behalf of the Board of Trustees on 17/9/2021



Mahesh Patel
Trustee



Ratan Thadani
Trustee

The attached notes 1 to 13 form part of these financial statements.

STATEMENT OF CASH FLOWS

	Notes	2020		2019	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	10		2,306,784		2,354,609
Cash flows from investing activities					
Investment income		62,959		81,513	
Purchase of fixed assets		(3,786,736)		(2,547,651)	
Sale of fixed assets		190,673		-	
Other increase		-		1,878	
Net cash used in investing activities			(3,533,104)		(2,464,260)
Changes in cash and cash equivalents in the year			(1,226,320)		(109,651)
Cash and cash equivalents at beginning of the year			5,267,155		5,376,806
Cash and cash equivalents at the end of the year	11		4,040,835		5,267,155

The attached notes 1 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements

The Charity constitutes a public benefit entity as defined by FRS 102.

Cash Flow Statement

A cash flow statement has not been prepared as the Charity is entitled to the exemptions available for small entities under the provisions of the Charities SORP FRS 102.

Incoming Resources

All income is accounted for when the Charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable.

Donated assets, goods and services are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for goods and services donated by volunteers if these cannot be quantified.

Resources Expended

Expenditure is included on an accruals basis when a liability is incurred. The Charity is not registered for VAT and its expenses are therefore inclusive of VAT which cannot be recovered.

The charity's expenditure has been apportioned between the major activities carried out by the charity to further its objectives. This expenditure has been apportioned on the basis of time spent in furtherance of each of the activities below, except for Retreats which is a direct attributable expense.

Regular Religious Discourses	–	45%
Lectures, Seminars & Courses	–	32%
Religious Festivals & Special Events	–	11%
Governance	–	12%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. As permitted by the transitional provisions, under previous UK GAAP, pre FRS 102 adoption, the Charity had elected not to adopt a policy of revaluations of tangible fixed assets. The charity has retained the book values of freehold properties, previously revalued, as deemed cost on transition to FRS 102.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Freehold properties	-	2.5% on cost
Leasehold properties	-	over period of lease
Furniture fittings and equipment	-	10% on cost
Computers	-	33.33% on cost
Motor vehicles	-	20% on cost

The charity's policy is to write off the book value of each tangible asset over its estimated remaining life. Reviews are made annually of the estimated remaining useful lives of individual productive assets, taking into account commercial and technological obsolescence as well as normal wear and tear.

Provision is made for all permanent diminution in the value of building improvements.

An annual impairment review is made, in accordance with the requirements of the Charities SORP FRS 102, to ensure that the recoverable amounts of the assets are not lower than their current values. The charity currently has no tangible fixed assets to which impairment provisions apply.

Foreign Currency Translation

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

Unrestricted funds are those that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Investment Income

	Total 2020	Total 2019
	£	£
Bank Interest	31,959	49,863
Other	31,000	31,650
	<u>62,959</u>	<u>81,513</u>

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Total	Total
	£	£	£	£	£	2020 £	2019 £
Rent Rates & Water	168,864	120,081	41,278	-	45,030	375,253	634,915
Electricity, fuel and gas	77,110	54,834	18,849	-	20,563	171,356	161,369
Insurance	42,631	30,315	10,421	-	11,368	94,735	76,529
Telephone & Fax	15,014	10,676	3,670	-	4,004	33,364	34,457
Printing & Stationery	7,321	5,206	1,790	-	1,952	16,269	28,303
Miscellaneous	(7)	(5)	(2)	-	(2)	(16)	1,064
Motor & Travel	34,594	24,600	8,456	-	9,225	76,875	115,456
Training	-	-	-	-	179	179	1,561
Repairs & Maintenance	94,518	67,213	23,104	-	25,205	210,040	205,326
Hire of Equipment	8,432	5,996	2,061	-	2,249	18,738	20,200
Kitchen & Catering	24,631	17,516	6,021	-	6,568	54,736	84,838
Garden expenses	1,812	1,289	443	-	483	4,027	8,125
IT Costs	44,413	31,583	10,857	-	11,844	98,697	93,759
Advertising / Promotion	4,037	2,871	987	-	1,077	8,972	9,048
Projects	-	-	-	-	-	-	142,047
Legal & Professional	-	-	-	-	54,599	54,599	37,632
Audit	-	-	-	-	6,000	6,000	6,000
Bank Charges	-	-	-	-	2,358	2,358	2,285
(Profit)/Loss on disposal	-	-	-	-	(190,673)	(190,673)	382
Depreciation	277,451	197,298	67,821	25,366	73,987	641,923	603,733
	<u>800,821</u>	<u>569,473</u>	<u>195,756</u>	<u>25,366</u>	<u>86,016</u>	<u>1,677,432</u>	<u>2,267,029</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)**4. Tangible Fixed Assets**

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2020	14,861,542	7,390,146	1,637,517	375,545	151,814	24,416,564
Additions during the year	-	3,765,819	7,849	6,818	6,250	3,786,736
Disposals in the year	-	-	-	-	-	-
At 31 December 2020	<u>14,861,542</u>	<u>11,155,965</u>	<u>1,645,366</u>	<u>382,363</u>	<u>158,064</u>	<u>28,203,300</u>
Depreciation:						
At 1 January 2020	7,661,080	1,771,802	1,422,783	369,093	133,839	11,358,597
Charge for the year	370,507	218,274	38,966	5,498	8,678	641,923
Disposals in the year	-	-	-	-	-	-
At 31 December 2020	<u>8,031,587</u>	<u>1,990,076</u>	<u>1,461,749</u>	<u>374,591</u>	<u>142,517</u>	<u>12,000,520</u>
Net book value:						
At 31 December 2020	<u>6,829,955</u>	<u>9,165,889</u>	<u>183,617</u>	<u>7,772</u>	<u>15,547</u>	<u>16,202,780</u>
At 31 December 2019	<u>7,200,462</u>	<u>5,618,344</u>	<u>214,734</u>	<u>6,452</u>	<u>17,975</u>	<u>13,057,967</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2020	2019
	£	£
Other debtors	0	5,647
Prepayments and accrued income	109,870	106,334
	<u>109,870</u>	<u>111,981</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. General Fund

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Balances brought forward at start of the year	1,380,303	15,895,418	17,275,721	15,444,784
Net (outgoing)/incoming resources for the year	1,520,076	396,306	1,916,382	1,830,937
Balances carried forward at end of the year	2,900,379	16,291,724	19,192,103	17,275,721
Transfers	(2,490,140)	2,490,140	-	-
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	410,239	19,943,246	20,353,485	18,437,103

Restricted funds of £410,239 (2019: £1,380,303) are carried forward for the Global Retreat Centre plumbing and refurbishment project.

7. Funds

(a) Analysis of restricted funds

	Balance at 1.1.20 £	Movements in 2020			Balance at 31.12.20 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds					
Global Retreat Centre plumbing and refurbishment project	1,380,303	1,520,076	-	(2,490,140)	410,239
Total Funds	1,380,303	1,520,076	-	(2,490,140)	410,239

The transfer of funds relates to the transfer of value of fixed assets from restricted funds to unrestricted funds as shown on the Statement of Financial Activities. This represents the refurbishment to the Global Retreat Centre, an asset held for general and not a restricted purpose.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Analysis of net assets between funds

	2020			2019		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	16,202,780	16,202,780	-	13,057,967	13,057,967
Net current assets	410,239	3,740,466	4,150,705	1,380,303	3,998,833	5,379,136
Net assets	<u>410,239</u>	<u>19,943,246</u>	<u>20,353,485</u>	<u>1,380,303</u>	<u>17,056,800</u>	<u>18,437,103</u>

(c) Detailed comparatives for the statement of financial activities

	Note	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £
INCOMING RESOURCES				
Voluntary Income				
Donations		2,057,151	1,365,491	3,422,642
Legacies		-	91,013	91,013
Tax refunds on Gift Aid Donations		291,745	185,490	477,235
Activities to Generate funds				
Investment Income	2	-	81,513	81,513
Other Incoming resources		-	25,563	25,563
Net Incoming resources available for charitable Application		<u>2,348,896</u>	<u>1,749,070</u>	<u>4,097,966</u>
Charitable Activities by objective :				
Regular Discourses	3	-	(959,700)	(959,700)
Lectures & Seminars	3	-	(682,454)	(682,454)
Religious Festival & Special Events	3	-	(234,593)	(234,593)
Retreats	3	-	(86,577)	(86,577)
Donations to further specific projects	3	-	-	-
		<u>-</u>	<u>(1,963,324)</u>	<u>(1,963,324)</u>
Governance costs	3	-	(303,705)	(303,705)
Total resources expended		<u>-</u>	<u>(2,267,029)</u>	<u>(2,267,029)</u>
Transfers		(2,570,317)	2,570,317	-
(Deficit) / Surplus in the year		(221,421)	2,052,358	1,830,937
Income and expenditure brought forward		2,176,424	13,268,360	15,444,784
Funds carried forward		<u>1,955,003</u>	<u>15,320,718</u>	<u>17,275,721</u>
Revaluation reserve		-	1,161,382	1,161,382
Accumulated fund carried forward		<u>1,955,003</u>	<u>16,482,100</u>	<u>18,437,103</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Staff and Executive Committee's Remuneration

No salaries, fees or expenses are paid to the volunteers and Management Committee for their services to the charity.

The average number of volunteers during the year was 275 (2019: 255).

9. Financial & Capital Commitments

At 31 December 2020 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2020	2019
	£	£
Expiry date:		
Within one year	259,498	429,624
Between two and five years	675,176	727,124
In over five years	937,360	1,041,256

At 31 December 2020, the Charity had a non-cancellable financial commitment amounting to £5.1m in respect of the restoration and refurbishments of its retreat centre in Oxford.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Reconciliation of Net Income/(Expenditure) to Net Cash Flow From Operating Activities to Net Cash Flow From Operating Activities

	£	£
Net income/(expenditure) for the reporting period	1,916,382	1,830,937
Depreciation charges	641,923	603,733
Investment income	(62,959)	(81,513)
Profit from sale of assets	(190,673)	
Decrease/(increase) in debtors	2,111	1,452
Net cash provided by operating activities	<u>2,306,784</u>	<u>2,354,609</u>

11. Analysis of Cash and Cash Equivalents

	As at 01.01.20	Cash flows	As at 31.12.20
Cash at bank and in hand	5,267,155	(1,226,320)	4,040,835
Total cash and cash equivalents	5,267,155	(1,226,320)	4,040,835

The charity has no borrowings, therefore, a reconciliation of net debt is not required.

12. Related Party Transactions

None of the trustees and/or close members of their family received any benefits or remuneration during the year that need to be disclosed in the financial statements.

13. Events after the reporting date

The trustees consider the emergence and spread of Covid-19 to be a non-adjusting post balance sheet event. Given the inherent uncertainties, it is not practical at this time to determine the impact of Covid-19 on the Charity or provide a quantitative estimate of the impact. The trustees are closely monitoring the situation and have put on hold all non-essential expenditure.