

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 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:	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

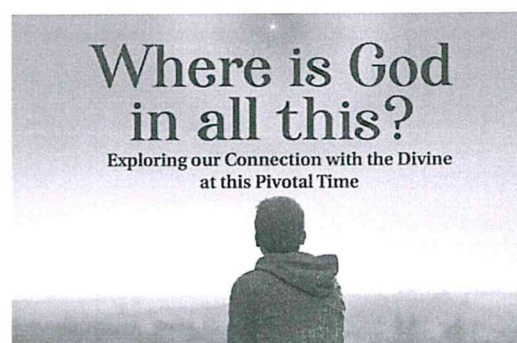
Morning religious discourses take place in locations around the UK every day of the year, in some cases in-person, in others online. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. As well as additional sessions 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).

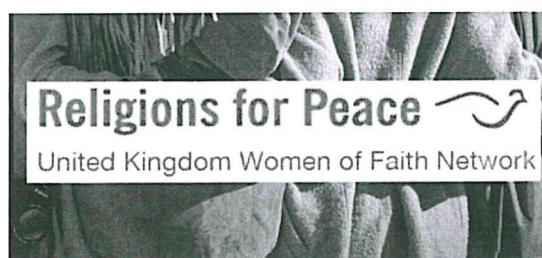
- ***3 Ways to Support Others with Love***, an online talk by Aruna Ladva for Inner Space Manchester in February has had 1,000 connections.
- ***Alone but not Lonely***, a panel discussion with Jim Ryan, Prashant Kakoday and Wendy Farrington in January for Inner Space, Cambridge has had 294 views
- Yogesh 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)

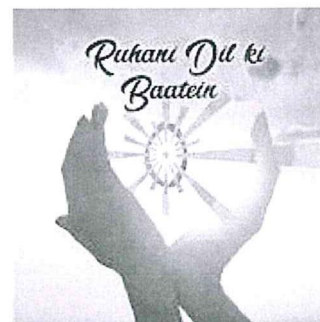
- for 9 months during the pandemic a Brahma Kumaris representative in Loughborough offered a weekly morning meditation session for NHS Loughborough Hospital and also ran some positive thinking crash courses for clinical and staff members.

"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).

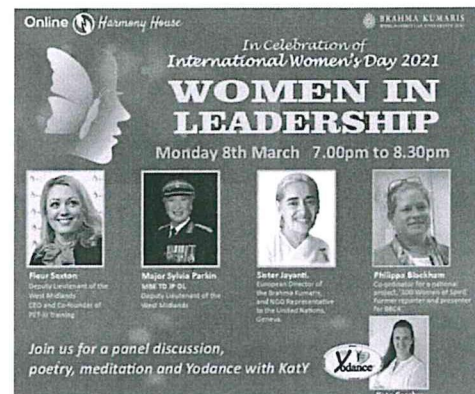
- Two special in-person sustenance events for new students who had taken the Raja Yoga course on Zoom took place at Global Co-operation House, with sessions in English, Hindi and Tamil, attended a total by 111 people.

TRUSTEES REPORT (Continued)

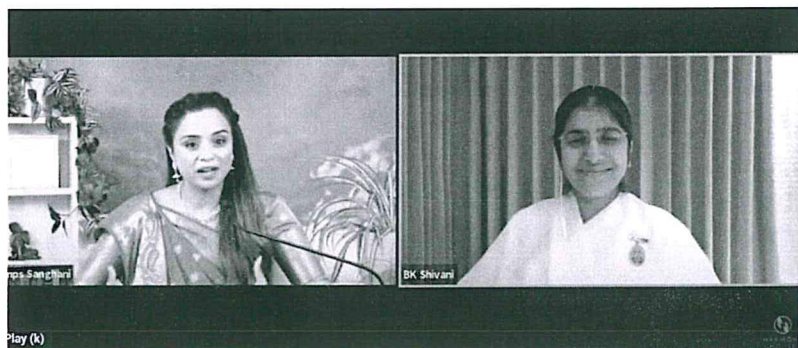
Special Events

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)



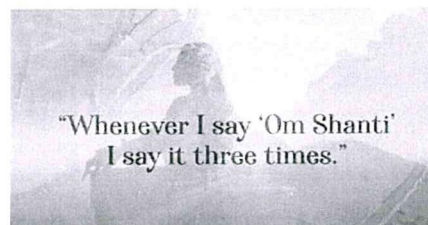
A milestone moment was reached in 2021 with the celebration of 50 years in the UK. This golden anniversary gave us an opportunity to catch a glimpse of the many insights and teachings that have inspired countless individuals from all backgrounds and communities to transform their lives. To mark the occasion, 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)

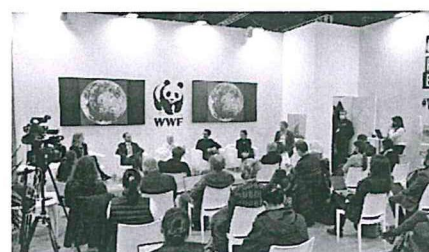
Press conference: Faith and science working together

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.



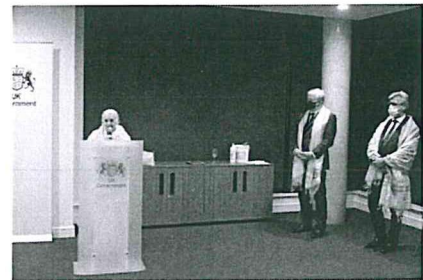
Climate Change & My Religion

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

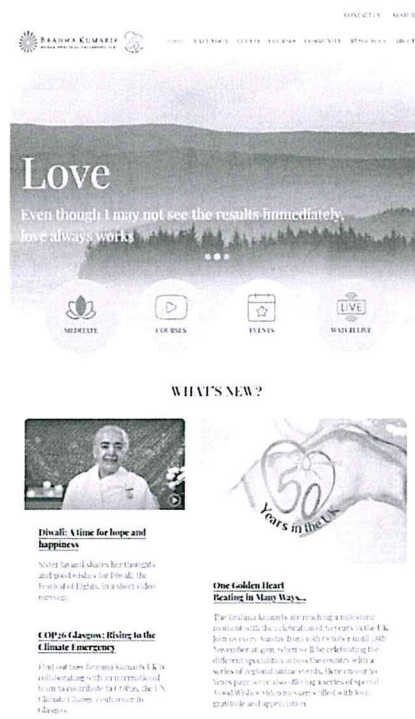
The websites above attracted more than 695,687 page views and 188,284 new users in 2021.

	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:

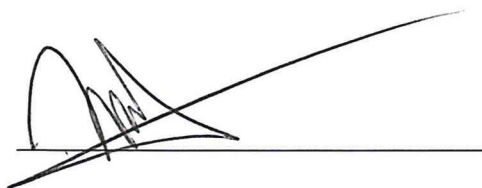
- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and 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)**

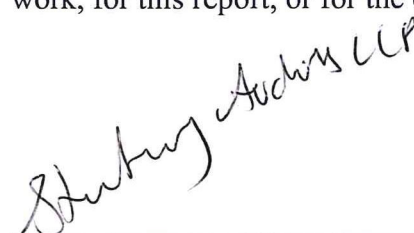
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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](http://www.frc.org.uk/auditors%20responsibilities). 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

22/9/2022

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	-	(275,632)	(275,632)	(86,016)
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			(1,676,174)		(3,508,562)
Changes in cash and cash equivalents in the year			1,190,364		(1,226,320)
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		5,231,199		4,040,835

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	-
	617,916	-

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 Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Total	Total
						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 £	Incoming £	Movements in 2021 Outgoing £	Transfers £	Balance at 31.12.21 £
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	<u>(970,064)</u>	<u>2,886,446</u>	<u>1,916,382</u>
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	2,866,538	2,282,242

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.