



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 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 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 Shraadh.
- **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)

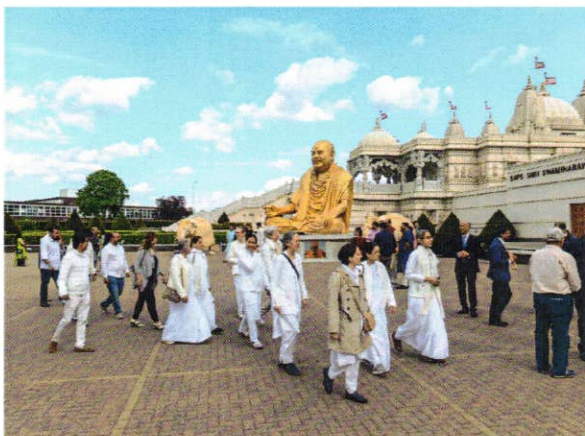
were Mbeke Waseme, John McConnel and Pearl Jordan with creative workshops run by Shantanu Mandal, Pearl Smith and Ella Matheson. Attended by 65 people.

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.

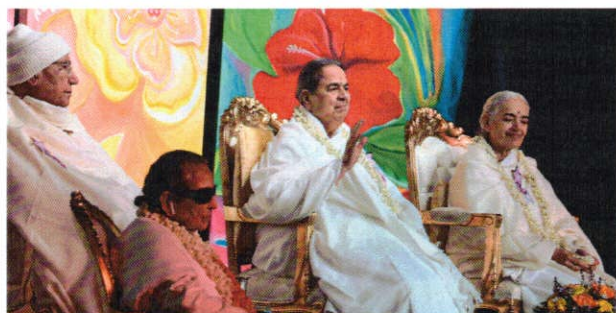
THE GLOBAL RETREAT CENTRE: OFFICIAL RE-OPENING



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.”

Sarvjeet 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

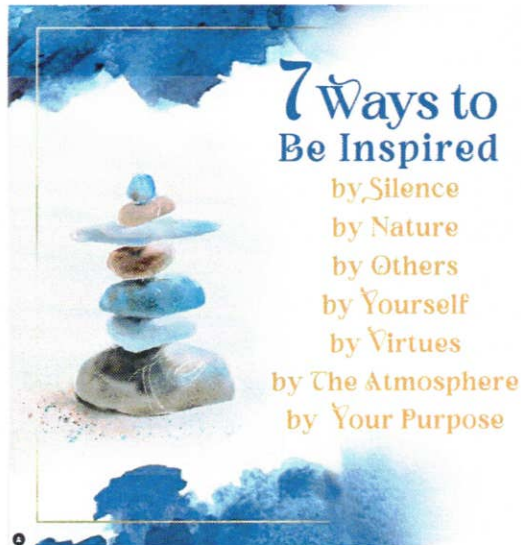
YouTube

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

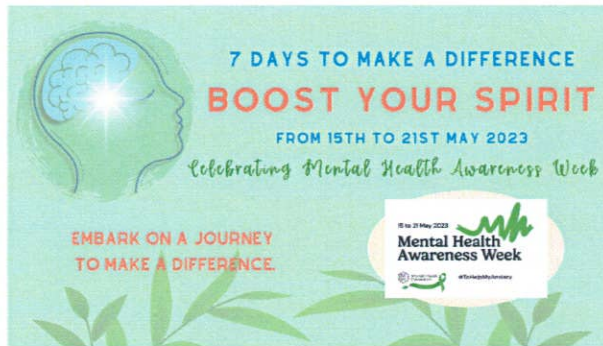
In addition to our national website brahmakumaris.uk, there were over a dozen websites for different geographical locations or specific initiatives, including:

- 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:

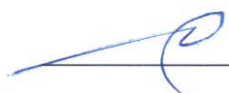
- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and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

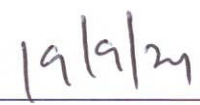
Statement of disclosure to auditor:

- 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.

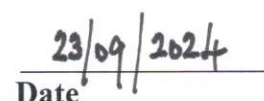
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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


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

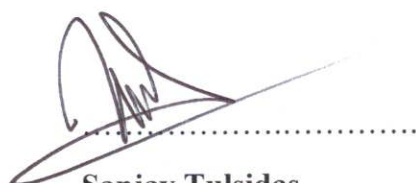
The attached notes form part of these financial statements

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			(109,560)		207,725
Changes in cash and cash equivalents in the year			997,045		1,148,001
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		7,376,245		6,379,200

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 Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Total 2023	Total 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	<u>191,000</u>	<u>30,102</u>
	<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	131,540	3,298,416	3,429,956
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	-	(2,057,939)	(2,057,939)
Governance costs	-	(315,100)	(315,100)
Total resources expended	-	(2,373,039)	(2,373,039)
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	-	23,150,686	23,150,686
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	-	24,312,068	24,312,068

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	-
Net cash provided by operating activities	<u>1,106,605</u>	<u>940,276</u>

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.