

BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2024

Charity Nos. 269971 England and Wales; SC040512 Scotland

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

Financial Statements
Year ended 31 December 2024

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Report of the Trustees for the year ended 31 December 2024

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

Legal and Administrative Information

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

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

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

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

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

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

Risk Management

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

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

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

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

TRUSTEES REPORT (Continued)

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

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

Objects and Activities

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

It is registered as a charity with:

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

The charity's objects are:

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

The charity delivers these objectives through the following core activities:

TRUSTEES REPORT (Continued)

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

Public Benefit

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

Serving the Community - Activities, Achievements and Performance

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

Religious Discourses

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

TRUSTEES REPORT (Continued)

Our Courses

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

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

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

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

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

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

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

Meditation Sessions

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

	England & Wales	Scotland
Meditation sessions	132,172	100

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

TRUSTEES REPORT (Continued)

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

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

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

"They have the most beautiful guided meditations."

Events

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

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

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

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

Talks, Lectures, Seminars & Workshops

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

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

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

TRUSTEES REPORT (Continued)

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

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

Religious & Spiritual Celebrations

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

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

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

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

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

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

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

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

TRUSTEES REPORT (Continued)

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

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

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



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

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

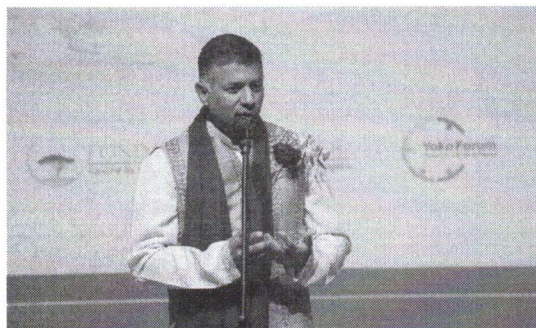
Other Hindu festivals and religious observances marked included Bhai Dooj, Dussehra, Guru Purnima, Navratri, Purushottam Maas, Satnarayan Puja and Shraad. We also contributed to celebrations organised by others, for example, a Brahma Kumaris representative conducted meditation for the Guru Purnima celebration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

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

TRUSTEES REPORT (Continued)

Special Events

Some highlights from 2024:



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

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

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

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

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

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

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

TRUSTEES REPORT (Continued)

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

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

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

Brahma Kumaris' Contribution to Events Run by Other Organisations



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

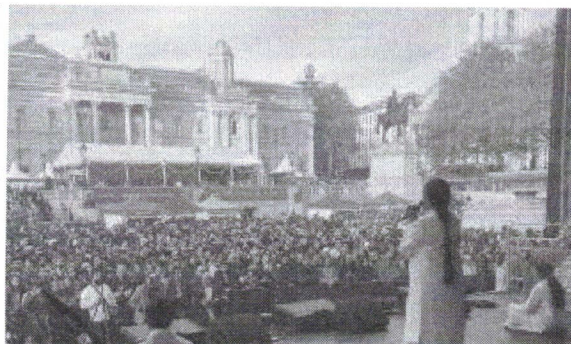
As part of their Health and Wellbeing programme entitled *Peace Amongst the Paintings*, Leicester Museums & Art Gallery invited Brahma Kumaris to give talks in the Victorian Art Gallery in January 2024, with topics such as *Clarity from Chaos* and *Why Kindness Matters*.

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

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

TRUSTEES REPORT (Continued)

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



Spiritual retreats

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

The Global Retreat Centre

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



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

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

TRUSTEES REPORT (Continued)

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

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

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

Community Activities (Outreach)

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

Community Events

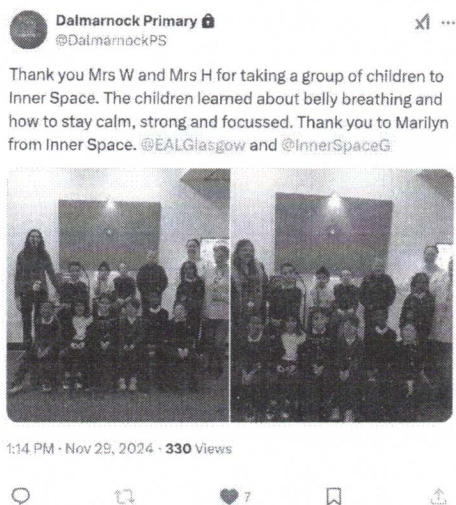
We ran a wide range of community activities, at first in person and then online, for people in outlying communities around the UK. We have been serving some of these areas for many years, whilst others were for the first time. These included places such as Airdrie, Canterbury, Derby, Dunstable, Eccles,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

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

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

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

TRUSTEES REPORT (Continued)



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

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

Fairs and Festivals

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

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

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

TRUSTEES REPORT (Continued)



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

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

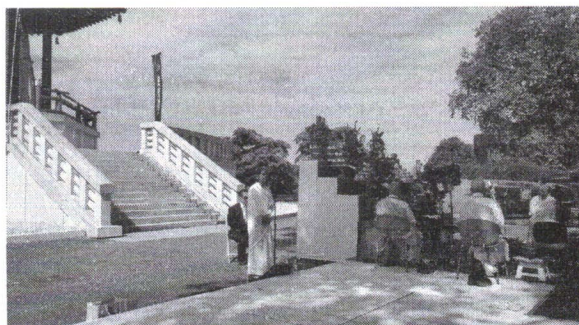
Once again Brahma Kumaris had a stand at the Glastonbury Festival for five days in June, where we ran meditation sessions and gave out positive affirmation cards to some 450+ people.

Interfaith

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

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

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



TRUSTEES REPORT (Continued)

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

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

A snapshot of Tamil service in 2024



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

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

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

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

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

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

TRUSTEES REPORT (Continued)

Funeral service

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

Inner Spaces – ‘oases of calm’ in the city

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

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

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

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

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

Thank you for everything you do to help others!"

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

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

TRUSTEES REPORT (Continued)

Sustenance Activities

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

Spiritual sustenance events for Brahma Kumaris students and teachers

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

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

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

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

Spiritual sustenance groups

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

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

TRUSTEES REPORT (Continued)

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

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

Serving the public through Media and Online Platforms

Social media

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

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

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

TRUSTEES REPORT (Continued)

YouTube

Additional information about interaction with our UK YouTube channels:

Highlights from Brahma Kumaris UK YouTube Channel in 2024 include:
Dying to See the Light with Ingrid Honkala and Sister Jayanti with over 6,000 views:
Embrace your Inner Peace - a guided meditation by Sister Jayanti with almost 8,000 views.

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

Instagram

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



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

TRUSTEES REPORT (Continued)



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

Facebook

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

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

Websites

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

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

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

TRUSTEES REPORT (Continued)

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

Inner Space Wembley launched a new website in June.



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

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

TRUSTEES REPORT (Continued)

Apps

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

These are:

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

Meditation Lounge - relaxing meditations

Madhuban Murli - daily teachings for regular students

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

Print Media

Examples of coverage of our activities in print media:

Celebration of Janmashtami at Brahma Kumaris

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

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



Sister Indu with Sister Indu at the event

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

Coordinator of Brahma Kumaris activities in Leicester, joined Shrimidhi on stage to explore the spiritual significance of Shri Krishna's story. During the event, Mira Salat, Director of Maati House and a dynamic dancer who merges traditional and contemporary styles, depicted the journey of Shri Krishna through her performance. Despite dancing solo, she fully expressed the divine dance. At the end, Sister Indu distributed prasad and blessing cards to everyone.

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

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



Magazine Spring 2025: Issue 43

Making a Difference through Dialogue

Scottish Interfaith Week 2024

The Power of Discovery and Rediscovering Inner Peace

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

The guest speakers - Rev John Purves, Dr Mounish Saxi, Sister Sharmila and Sister Indu - shared personal experiences that illuminated the importance of curiosity, openness, and celebrating diversity. Each talk served as a gateway to deeper discussions, encouraging participants to explore what faith and connection mean to them personally, both within and throughout the meeting. (See page 43 of magazine)

offering attendees the opportunity to reflect and exchange. These topics exposed the power of silence in deepening our understanding of ourselves and with others. Nick Sier brought his unique and long-held expertise from the Brahma Kumaris, focusing on themes of calm and love. Attendees explored the ways in which prayer, meditation, reflection,

and silence had supported their personal journey of rediscovery. Many shared profound examples of moments when quiet reflection led to clarity, growth, or transformative epiphanies.

In the afternoon, participants gathered for "Rediscover Inner Peace," a guided exploration of practice and well-being. Many attendees from the morning stayed on, joined by others eager to reflect in the serene setting. The evening conversation was facilitated by calm, kind, and experienced well-being practitioners, guided by spiritual teachers, enriched the spiritual and deeply resonated with participants. The event was a powerful reminder that rediscovering inner peace strengthens our ability to bring harmony to the world. People begin with Brahma Kumaris, Glasgow

TRUSTEES REPORT (Continued)

United in tribute to the Fallen

Shiran Khatwa

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

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

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



Leicestershire Police Michaela Kerr, Lord Lieutenants of Rutland and Leicestershire, Dr Sarah Furness and Michael Kapur OBE, respectively, Vice-Chancellor of De Montfort University, Professor Katie Norrington and representatives from the British Armed Forces as well as the Emergency Services. Also present was veteran politician

The Sikh Military Foundation launched its campaign, 'The Sikh Subedar - The Sikh Sergeant' at London's historic

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The Sikh Military Foundation launched its campaign, 'The Sikh Subedar - The Sikh Sergeant' at London's historic

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

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

Sikh Subedar Campaign launched Punjab Restaurant to honour Sikh soldiers

The Sikh Military Foundation launched its campaign, 'The Sikh Subedar - The Sikh Sergeant' at London's historic

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The Sikh Military Foundation launched its campaign, 'The Sikh Subedar - The Sikh Sergeant' at London's historic

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

Activities in Scotland

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

Our Volunteers

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

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

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

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

TRUSTEES REPORT (Continued)

Financial Review and Results for the year

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

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

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

Future Plans

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

Investment Policy

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

Going Concern

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

TRUSTEES REPORT (Continued)

Reserves Policy

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

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

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

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

TRUSTEES REPORT (Continued)

Statement of Trustees' Responsibilities

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

In preparing the financial statements the trustees are required to:

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

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

Statement of disclosure to auditor:

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

For and on behalf of the Board of Trustees,



Sanjay Tulsidas
Trustee



Date

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

Opinion

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

In our opinion the financial statements:

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

Basis for Opinion

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

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

Who we are reporting to

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

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

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

Conclusions relating to going concern

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

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

Other Information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

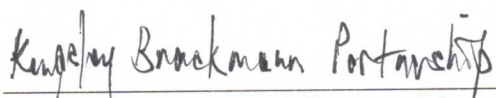
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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

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

Use of our report

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


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

15/09/2025
Date

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2024

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

Approved by the Board of Trustees on

15/9/2025**Mahesh Patel**
Trustee15/9/2025**Date****Rajiv P. Mehta**
Trustee15/9/2025**Date**

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

CASH FLOW AS AT 31 DECEMBER 2024

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

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

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

1. Accounting Policies

Basis of Preparation of Accounts

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

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

Incoming Resources

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

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

Resources Expended

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

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

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

Judgments in applying accounting policies and key sources of estimation uncertainty

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

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

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

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

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

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

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

Foreign Currency Translation

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

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Leasing

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

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

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

2. Other Income

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

3. Analysis of Total Unrestricted Resources Expended

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Tangible Fixed Assets

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

All fixed assets are used for direct charitable purposes.

5. Debtors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Creditors

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

7. General Fund

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

There were no restricted or designated funds during the year.

8. Funds

(a) Analysis of net assets between funds

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

There were no restricted or designated funds during the year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(b) Detailed comparatives for the statement of financial activities

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

9. Staff and Executive Committee's Remuneration

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Financial & Capital Commitments

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

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

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

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

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

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

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

13. Related Party Transactions

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