



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report

YEAR ENDED 31 DECEMBER 2019

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 2019

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Report of the Trustees for the year ended 31 December 2019

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2015).

Legal and Administrative Information

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

TRUSTEES REPORT (Continued)**Tribute to Dadi Janki**

**Dadi Janki
(1916-2020)**

We would like to pay special tribute to Dadi Janki, Spiritual Head of Brahma Kumaris, who passed away as a result of a heart attack on 27th March 2020 in Mt. Abu, Rajasthan, India, aged 104.

Dadi (which in Hindi means 'elder sister') spent over 40 years based in London from 1974-2005. She returned to India to take up the position of Spiritual Head of Brahma Kumaris in 2007, aged 91. Dadi continued to visit the UK every year at least once until her final visit in August 2019.

Dadi was 58 when she came to London in April 1974. She was carrying just a small Air India cabin bag as her luggage and spoke no English. She had very little money in her pocket but her heart was full of courage and determination to introduce people outside India to the inner peace, stability and dignity that Raja Yoga meditation can bring.

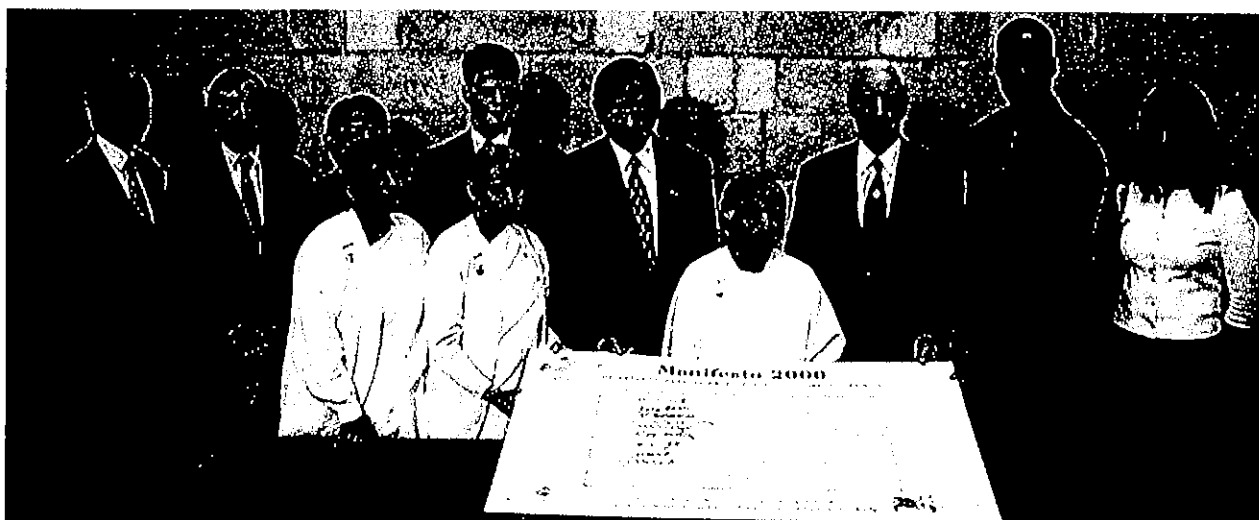
For the next 40 years Dadi lived and served in the UK. Starting in a couple of damp rooms in Kilburn, North West London, she went on to inspire and supervise the creation of Global Co-operation House, the National Co-ordinating Office of Brahma Kumaris (UK) in North West London, the Global Retreat Centre near Oxford, the Lighthouse Retreat Centre in Worthing and a growing number of Inner Space meditation centres on high streets around the country.

Dadi Janki was one of the founding members of Brahma Kumaris in India. She was just 21 when she joined the small group of young women appointed by the Founder, Brahma Baba, to

TRUSTEES REPORT (Continued)

lead the organisation. Even into her final year, Dadi was an extraordinarily active leader, teacher and sustainer of the worldwide network of organisations that together yet independently form Brahma Kumaris World Spiritual University.

Dadi was a Wisdom Keeper at the 1992 Rio Earth Summit and spoke at the United Nations, where in 1983 the Brahma Kumaris had become a Non-Governmental Organisation with general consultative status. In 2000 she was the driving force behind the Brahma Kumaris' contribution to the UN International Year for the Culture of Peace in the year 2000. Dadi was tireless, accepting invitations to speak in country after country, city after city, supporting teachers and students of Brahma Kumaris and regularly addressing public gatherings of hundreds and often thousands. She took her last international trip in 2019, when she travelled from Dubai to Nairobi, then to London and New York.



Dadi Janki and Sister Jayanti at the signing of Manifesto 2000 at the BK launch of UN International Year for the Culture of Peace at House of Commons on 17th April 2000

She was a great spiritual guide, student, teacher and friend to many. She gave equal time and love to those leading ordinary lives and to the scientists, prime ministers and well-known people who came to know her. Robin Gibb of the Bee Gees, wrote a song in her honour, "Mother of Love", which he performed at Wembley Arena in 2006. Dadi's powerful vision and energy, founded on her unshakeable faith in God and in the intrinsic goodness of all human beings, enabled her to give hope, comfort and a clearer perspective on life to hundreds of thousands of people in the UK and beyond.

TRUSTEES REPORT (Continued)

Dadi Janki meeting her Brent neighbours at Global Co-operation House in August 2019 on her final stay in London, attended by approximately 100 people.

We will continue to fondly remember our Dadi and remember her famous slogan of “Who am I, Who do I belong to and What do I have to do?”

Dadi Janki’s world service was always combined with her remembrance of God, always pointing upward as a reminder that we are all connected to God if we remember Him. She was a passionate teacher, mother, friend and guide who encouraged whoever she met, to focus on their own self-care and more importantly on their quality of thoughts. She maintained that filling one’s mind with positive self-awareness would create an environment of love and care and in turn help one to connect to the God.

We will continue to remember her spiritual teachings, her wisdom and her practical experience of how to live our lives. Whilst she may be gone physically, her words and teachings will always echo in our minds, hearts and soul.

Let us connect in the remembrance of the One to whom she dedicated her life.

Om Shanti Om Shanti Om Shanti

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 charity's chief executive and co-chief executive are jointly responsible for the operation of the charity and assist in managing the volunteers of the charity. They are assisted in doing so by various members of the operational management committee, including trustees and charity secretary.

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

TRUSTEES REPORT (Continued)

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:

- 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.

TRUSTEES REPORT (Continued)

4. To promote the mental, spiritual or moral improvement of the community.

The charity delivers these objectives through the following core activities:

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

Public Benefit

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

Serving the Community - Activities, Achievements and Performance

The charity delivers its charitable objectives through volunteers all around the UK. It invites members of the public to participate in its activities via printed materials, the internet, social networking, local networking, radio, film, television and advertising, as well as offering regular communications to people on our mailing lists. All our activities are free of charge and open to all members of the community.

Religious Discourses

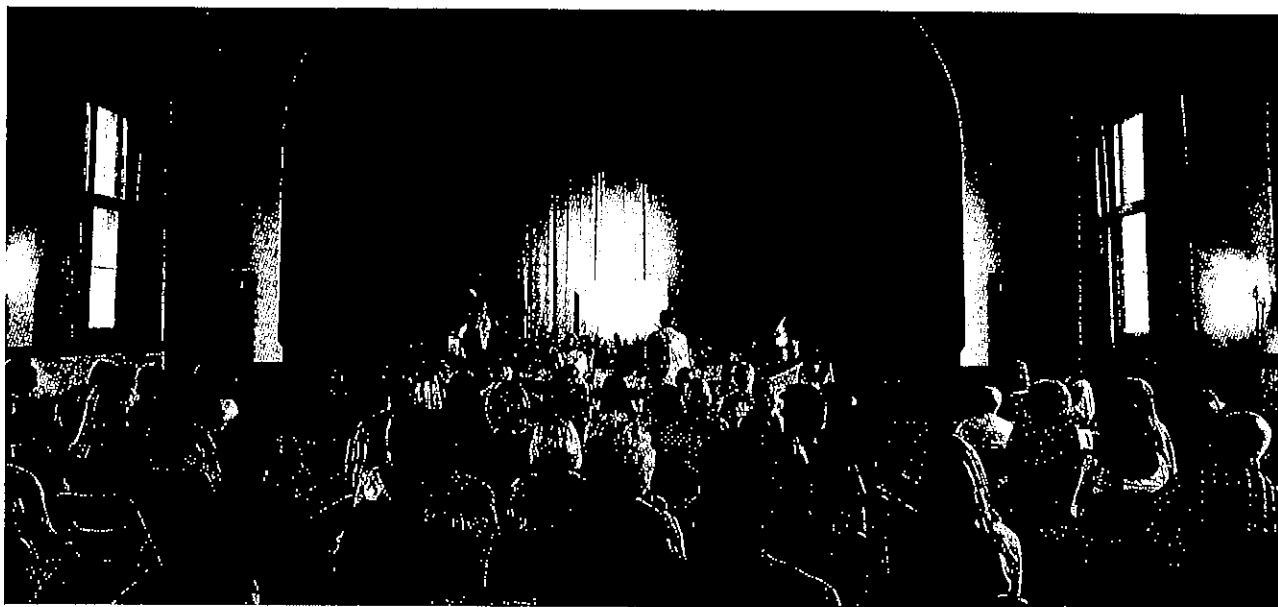
Morning religious discourses take place in locations around the UK every day of the year. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. There are additional sessions for newcomers and those unable to attend the early morning gatherings. Students unable to come in person join the gathering remotely via the Internet (live webcast and Skype). (Daily average: 771 – E&W; 15 – S).

TRUSTEES REPORT (Continued)

Religious celebrations

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

- **The Founder's Memorial Day.** In memory of the passing of Brahma Baba, the Founder of the Brahma Kumaris, on 18th January 1969, we have extra meditation and reflection and hold special events for the public throughout January around the UK . (1,287 - E&W; 5 - S).
- **Shiv Ratri** (The Night of Shiva) Shiv Ratri celebrates the time when the Divine ('Shiva' -the Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness is replaced by the dawn of a new day. (2,279 – E&W; 10 – S)
- **Raksha Bandhan** (The Bond of Protection): Raksha Bandhan is traditionally celebrated every August by Hindus worldwide. The festival is a beautiful, silent ceremony celebrating the purification and protection experienced through a loving connection with God. (4,584 E&W; 60 – S).



It's All About Love - an event celebrating Raksha Bandhan at the Great Hall, Cholsey Meadows, near Oxford.

- **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. (688–E&W).
- **Holi**, the Hindu Festival of Colours, is an exuberant celebration of the beginning of spring, the triumph of good over evil and universal brotherhood. The colours symbolise

TRUSTEES REPORT (Continued)

the soul being 'coloured' by God's company. *Colours of Holi in the Company of God*, a special event in Hindi at Global Co-operation House was attended by 250 people.

- **Diwali**, the Festival of Lights in November signifies the New Year and the coming of light to dispel the darkness. Brahma Kumaris all around the UK arranged and contributed to Diwali celebrations for students and the public (1939 - E&W; 45 – S).
- **Navratri** (the Festival of Nine Nights). This Hindu festival celebrates the nine goddesses, or Shaktis (powers) – representing the powers of the human soul. Regular students from many different cultures celebrated Navratri with an evening of 'Raas-Garba' dancing at Global Co-operation House in September (75 - E&W).
- **Ganesh Utsav** (The Festival of Ganesh). In Hindu mythology Ganesh, the son of Lord Shiva and Parvati, is a symbol of wisdom, prosperity and the remover of obstacles. This celebration of the birth of Ganesh took place at Harmony House, Leicester in September, attended by 302 people.
- **Festivals of other faiths** were also celebrated. For Christmas, especially, we always aim to share and encourage a spiritual perspective on this festival that has become increasingly materialistic: Christmas as a time for accepting and sharing the gifts of the virtues and strengths received from God. Christmas was celebrated in various ways, with public talks and performances, parties for our friends and contacts and local and national gatherings of new and regular students (1856 – E&W; 27 – S).
- Inner Space Manchester created and performed *Once Upon a Time...*, a celebration of Christmas with a spiritual message through words and drama, attended by a total of 171 people in December.



The cast of *Once Upon a Time* at Manchester Inner Space in December.

TRUSTEES REPORT (Continued)

Our Courses

We offered various courses based on Raja Yoga, which explore how to tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. The table below gives the figures for people attending our courses across the UK in 2019.

Course Title	England & Wales	Scotland
Raja Yoga	6,962	492
Positive Thinking	1,981	184
Stress-Free Living	1,032	15
Overcoming Anger	849	36
Self Esteem	1,278	60
Total	12,102	787

Take up of our core Raja Yoga meditation course rose 36% in England & Wales and 9% in Scotland in 2019. This is largely attributed to BK Shivani tour events in Leicester, London, Manchester and Croydon in June/July.

Some feedback from students of the Raja Yoga course in July and August 2019:

- *I would like to add something that I cannot express in words, it is a feeling deeper than gratitude.*
- *The course has been fantastic and eye-opening. I intend to continue with BK learnings and courses.*
- *Thank you so much for your time, knowledge and teachings - I will be forever grateful.*
- *I'm so full of joy, love and peace. Transformation has already been noticed.*
- *I benefited from all the lessons because I learnt something new every week.*

Meditation sessions – encouraging and enabling silent reflection

We offered regular Raja Yoga meditation sessions for newcomers and for more experienced meditators - in addition to the daily morning gatherings mentioned above. These included Creative Meditation (mainly for newcomers), Lunchtime Meditation (in inner city locations), World Meditation Hour (an hour of silent reflection every third Sunday of each month to offer peaceful thoughts for the world) and special extended programmes as spiritual sustenance for regular students. (72,508 - E&W; 4,701 – S).

TRUSTEES REPORT (Continued)

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

A wide range of talks, seminars and workshops were offered, with speakers sharing their personal experiences, insights and tips, based on their own experience of studying and practising Raja Yoga in venues all over the UK, all year round. (32,087 – E&W; 2,620 – S).

Interfaith

We continue to work towards bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths based on acceptance and respect. We contributed to interfaith meetings and events in many places around the UK. (912 – E&W; 622 – S).

- A group of Brahma Kumaris gave their support to **Acting in Solidarity**, a small gathering at London Central Mosque, Regents Park in March, following the attack on two mosques in Christchurch, New Zealand. Speakers included Mayor of London Sadiq Khan, Home Secretary Sajid Javid, Chief Rabbi Ephraim Mirvis, Archbishop of Canterbury Justin Welby.
- In April, Sister Sudesh did a speaking tour of three temples in the North West of England: Shree Bharatiya Mandal, Ashton-Under-Lyne, Gita Bhawan Hindu Temple, Manchester and Hindu Temple, Liverpool, attended by 240 people in total.
- A Brahma Kumaris representative spoke about *Unity in Diversity* at the annual celebration of **Adam Day**, organised by Azeemia Foundation UK (Sufi) at Stratford Town Hall in East London in August. Adam Day is a multi-faith honouring of the first human being and our common bond as children of the one Father. We also organised and hosted interfaith events ourselves (included in general figures).
- A Multi-faith Remembrance Day Service was held at Harmony House, Leicester in November, uniting representatives of the Crown, armed forces, government, civic dignitaries, faith leaders and charitable organisations, including Lt Col David Young, Lord Lieutenant of Leicestershire and Baroness Verma, along with Sister Jayanti and Sister Maureen from Brahma Kumaris (UK).

Inner Spaces – ‘oases of calm’ on the high street

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly and the quiet rooms they provide. Some have a book shop and some an art gallery.

There are eleven Inner Spaces around the UK - in Birmingham, Bradford, Cambridge, Chelmsford, Edinburgh, Glasgow, London's Covent Garden, Manchester, Newcastle, Romford and Wembley. (Attendance figures for Inner Space activities - talks, courses, daily classes, etc. - are included under those headings).

TRUSTEES REPORT (Continued)



Sister Jayanti (centre) and Prof. Brian Josephson (right) celebrate 20 years of Inner Space Cambridge with the centre's co-ordinators Prashant Kakoday and Sheila Elliott.

- **Inner Space Cambridge celebrated its 20th anniversary** with a week of events entitled *The Festival of Inner Light*, attended by around 170 people. Sister Jayanti and Nobel Laureate Prof. Brian Josephson, a regular attender at Inner Space both joined in the celebrations and gave a talk entitled *The Point of Life*.
- **Inner Space Birmingham** opened an office right in the heart of the city as a base from which to co-ordinate its activities in the Birmingham area on 29th September.
- Also in September **Inner Space Wembley** hosted and organised an event in collaboration with Central and North West London NHS Foundation Trust on the topic of Emotional Wellbeing, with Cllr Ketan Sheth, Chair of Brent Council's Community and Wellbeing Scrutiny Committee, two NHS Talking Therapy Cognitive Behavioural Therapy practitioners Ozkan Gedik and Priya Rajendran, and Sister Jayanti. The Mayor of Brent, Cllr. Ernest Ezeakughi also attended and spoke a few words. 75 people attended.

Outreach activities

More locations: We ran a wide range of outreach activities for people in outlying communities around the UK – some we have been serving for many years and others for the first time. For example:

Courses, talks and meditation sessions took place in offices, schools and colleges, community centres, sports centres, libraries, meeting houses, hotels and hospitals. (14,374 – E&W; 1,272 – S). For example:

- Courses in Positive Thinking, Stress-free Living, Overcoming Anger and Self Esteem were provided for staff of an insurance company in Croydon, Glasgow and Shoreham.

TRUSTEES REPORT (Continued)

- Weekly, guided meditative walks exploring virtues and silence were run by Brahma Kumaris at the picturesque, riverside Kirkstall Abbey grounds in Leeds in collaboration with Leeds City Council, Museums and Galleries department. Approximately 250 people took part over the year.
- Special outreach activities for Mental Health Awareness Week were provided in companies and organisations by Covent Garden Inner Space, attended by 720 people.
- In September Glasgow Inner Space ran 12 workshops on self-esteem/meditation for pupils of Mearns Castle High School, Glasgow for a *S1 Health and Wellbeing Day* involving more than 230 pupils in total. And in November, two meditation sessions were provided for Barclays Bank Transaction Operations staff in Glasgow attended by 14 people.



Inner Space Glasgow runs a meditation session for staff at Barclays Bank in Glasgow in November.

Diverse communities: We continued to offer special community activities for people speaking the following languages: Farsi, Gujarati, Portuguese, Punjabi, Sindhi, Spanish, Tamil and Turkish.

Tamil community outreach activities in London

The Global Co-operation House Tamil service team arranged 19 public talks in 13 different venues - temples, schools and community venues - in the Greater London area, attended by a total of 1,500 people. Raja Yoga courses were offered in Harrow, Mitcham and Luton, attended by 45 people.

TRUSTEES REPORT (Continued)

BK Shivani UK Awakening Tour - June/July 2019



BK Shivani speaking to an audience of over 7,000 people at The SSE Arena, Wembley in June

A major new initiative and investment of 2019 was the **BK Shivani UK Awakening Tour**, which took place in June and July with four major events taking place in different parts of the UK. The tour was organised by Brahma Kumaris (UK), in association with the Indian High Commission and the UN International Day of Yoga.

Based in Delhi, India, BK Shivani has her own TV channel 'Awakening with Brahma Kumaris' and a social media following of almost 4 million (YouTube and Facebook). Through these, her bestselling books and DVDs and her extensive worldwide speaking tours, BK Shivani has shared the teachings of Raja Yoga in a language and format that is very accessible to people today - especially those of the Indian diaspora.

BK Shivani's UK tour supported Brahma Kumaris (UK)'s Global Retreat Centre Refurbishment Project (globalretreatcentre.org).

Public Events

Four main public events were organised by Brahma Kumaris UK:

Location	Venue	Date	Attendance	Livestream views
Leicester	Morningside Arena	Thursday 20 th June	2,000+	34,000
London	The SSE Arena, Wembley	Sunday 23 rd June	7,000+	9,000
Manchester	The Lowry, Lyric Theatre	Monday 24 th June	1700+	6,000
Croydon	Grand Sapphire	Tuesday 9 th July	1200+	8,000
			Total 11,900+	Total 57,000 (at 30 June 2019)

TRUSTEES REPORT (Continued)

Private events

In addition to the above public events, BK Shivani spoke at several private events organised by a number of individuals - at the House of Commons, the Royal Overseas League, the Grand Royale Hotel and some private residences.

Media interviews

Two full days were dedicated to interviews with members of the media in Central London locations.

Marketing campaign

- *Digital:* In addition to special feature pages on our website, we created and shared promo videos, flyers and posts to promote the tour on all our social media platforms.
- *TV/Radio advertising:* Promo videos and jingles were aired on NDTV (115 spots), Sunrise Radio (200 spots) and Lyca Dilse Radio (119 spots).
- *Outdoor media:* Hoardings and posters for the tour were placed at Melton Road, Leicester, Ealing Road, Wembley, St John's Wood station, London and at Harrow on the Hill.

Source: *Here & Now 365 Awakening Tour with BK Shivani Marketing Campaign Report.*

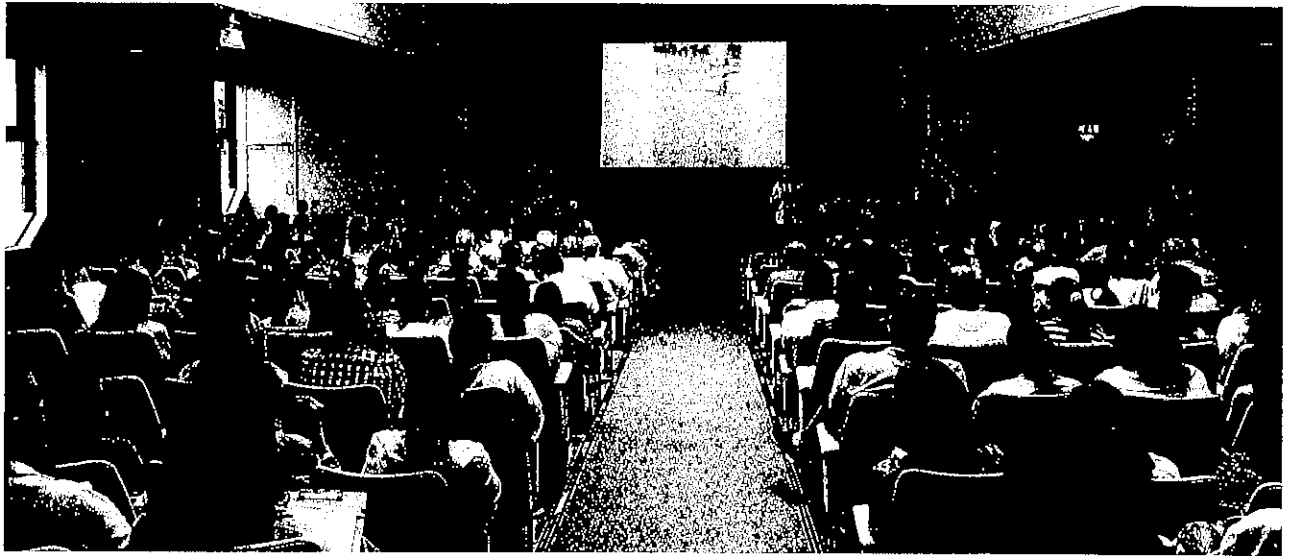
Measuring impact

Increase in Raja Yoga meditation course attendance

The Raja Yoga meditation course, which is our core curriculum, was actively promoted at each event - by BK Shivani from the stage and through advertising and publicity. This led to a 36% increase in uptake in England and Wales (where all the events took place) and 9% in Scotland.

Raja Yoga meditation Course	2019	2018	% Increase
England & Wales	6,962	5,123	36%
Scotland	492	453	9%

TRUSTEES REPORT (Continued)



A one day special event, Beginners Guide to Meditation at Global Co-operation House in July, shortly after BK Shivani's event at Wembley Arena, was attended by 300 people.

Marketing and Media impact

* Source: *Here & Now 365 Awakening Tour with BK Shivani Marketing Campaign Report*. Note: The report focused on Leicester, London & Manchester events. The Croydon event, added later, was outside the scope of the agency's activity and therefore not included in the report.

Key figures

- **5,964,981** Total impact from the campaign - Digital + Outdoor + Media
- **542,318** Individuals reached via social channels
- **189,619** Total User engagement - Digital
- **15.8%** Engagement rate - Digital
- **1,468,836 minutes** Total watch time across social channels

BK UK Website	BK UK and GCH Facebook	UK YouTube
<ul style="list-style-type: none"> ● 155,031 website impacts across the 5 week period ● 150,301 page views ● 42,021 new users 	<ul style="list-style-type: none"> ● 1.02 million Facebook impact across 5 week period ● 68,296 views ● 294,694 post reach ● 894k impressions ● 481,064 reach ● 1,414 new subscribers 	<ul style="list-style-type: none"> ● 1.1 million impressions ● 119.5k page views ● 1,751 new subscribers

TRUSTEES REPORT (Continued)

PRINT MEDIA Articles & Interviews in newspapers and magazines	RADIO & TV Interviews	ONLINE PUBLICATIONS/ SOCIAL MEDIA Articles and Interviews
<ul style="list-style-type: none"> • Asian Lite • Asian Voice (x 2) • Eastern Eye • Garavi Gujarat (x 2) • Gujarat Samachar (x 2) • Health & Happiness • V'deshi newspaper • Yoga Magazine (x 3) 	<ul style="list-style-type: none"> • Aaj Tak TV 'Chai Chat' • BBC Asian Radio • BBC Radio 4 Sunday • BBC Radio Leicester • BBC Radio North West • BBC Radio Northampton • EVEA Radio • Lyca Dilse Radio • Nusound Radio • Out of this World Radio • Radio XL • Sabras Radio • Sanskar TV • Sunrise Radio (2 interviews) 	<ul style="list-style-type: none"> • 100 Women of Spirit Facebook page • Asian World News/Desi Bazaar • Bolly UK Media • London News Online • Nation Online Magazine • Recommendasian • Smita Joshi Facebook page

Fairs and Exhibitions

In order to engage either a broader or a specific section of the UK public, we had a presence at many fairs, festivals and exhibitions up and down the country. Along with an exhibition stand or tent displaying information, books and CDs, we often offered a free and accessible 'drop-in' programme of meditations and talks or some values-based activities based on the teachings of Raja Yoga. (9,640 – E&W; 190 – S). For example:

- Manchester Inner Space ran a stand and meditation space at the **Om Yoga Show**, Event City, Trafford for two days in May, attended by 1905 people.
- The Raja Yoga Meditation Space at the **Mind Body Soul & Om Yoga Show** at Alexandra Palace in October organised by Brahma Kumaris was attended by 2,000 people. Some feedback:
 - *Very peaceful and grounding.*
 - *It's time I meditated - very enjoyable!*
 - *I'm so inspired by my experience and what I've understood today - it's been overwhelmingly positive.*

TRUSTEES REPORT (Continued)

Spiritual retreats

Residential and day retreats and special group gatherings for members of the public, invited guests and BK students took place at the Lighthouse Retreat Centre in Worthing and other locations around the UK. These events offered participants the chance to reflect on their own spirituality and refresh their inner core values, through the understanding and experience of Raja Yoga. (4,600 - E&W; 232 - S). For example:

- Two retreats for people attending regular monthly talks in Wales & West of England were run in **Cardiff and Chepstow**. The first, on the theme *Emerging the True Self* in Cardiff in May, was attended by 25 people and the second, in Chepstow in September on the theme *Regenerating our World* was attended by 40 people.

The Global Retreat Centre remained closed during 2019 for necessary renovation work.

Spiritual sustenance groups

A large number of groups – both for the public and for our students - met regularly throughout the year. These included: Youth, Children's Class, Women, Men, Environment, Spirit of Care, Health and Wellbeing, Non-violent Communication, Art of Listening, Churning Circle and several self-progress groups for new and regular students. (11,374 - E&W; 51 - S)

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. (3,498 - E&W; 232 - S).

Special Events

Some highlights from our programme of special events of 2019.

International Women's Day

Brahma Kumaris UK organised and participated in events celebrating International Women's Day around the UK in March (387 - E&W). For example:

- Sister Rekha of Brahma Kumaris (UK) spoke about *Better the Balance, Better the World* and led a guided meditation at a special event at the House of Commons in March, organised by World Tamil Organisation, in association with UK Women's Network and Yorkshire Indian Business Network. Other speakers included The Rt Hon Kate Green MP and the Mayor of Harrow, Cllr. Kareema Marikar and around 150 people were present from all over the UK.

TRUSTEES REPORT (Continued)



Speakers at the International Women's Day gathering at House of Commons organised by World Tamil Organisation, in association with UK Women's Network and Yorkshire Indian Business Network in March.

UN International Day of Yoga

We marked the UN International Day of Yoga (IDY) on 21st June with special events shedding light on 'yoga' (connection) as meditation with events around the UK. The *BK Shivani UK Awakening Tour*, which was dedicated to the UN International Day of Yoga (see special report of BK Shivani Awakening Tour on page 14). Two IDY highlights were:

- BK Shivani speaking at a private event organised by Gareth Thomas, MP, Karma Foundation and The International Siddhashram Shakti Centre in the packed Grand Committee Room in the House of Commons and were then presented with 'Happiness Ambassador' Awards. Sister Jayanti closed with a guided meditation.
- Sister Jayanti speaking on *Raja Yoga and Climate Change* at an event organised by the All Party Parliamentary Group of Indian Traditional Sciences at the Nehru Centre, London and supported by the High Commission of India.

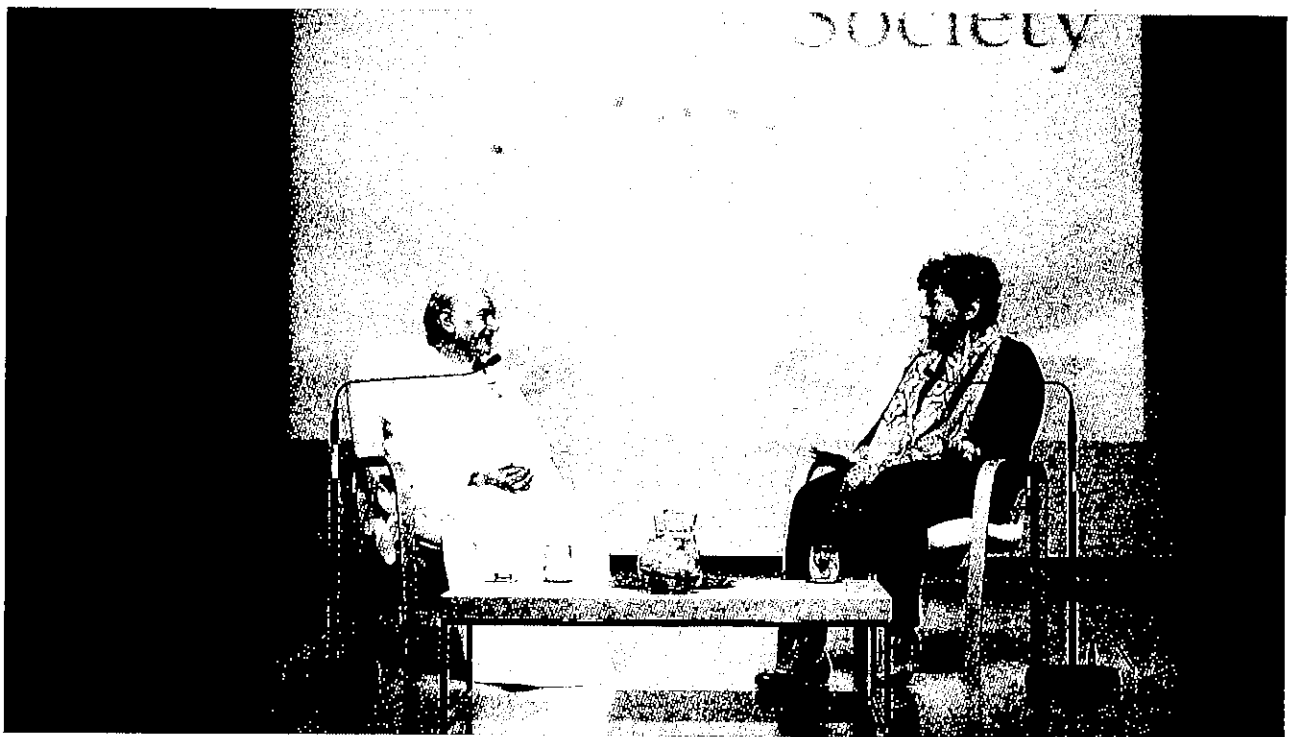
TRUSTEES REPORT (Continued)

‘Gandhian Voice in Our World Today’ Conference

To mark the 150th birth anniversary of Mahatma Gandhi, we hosted and organised jointly with the Gandhi Foundation the ‘*Gandhian Voice in Our World Today*’ Conference at Global Co-operation House London. The three main themes were Non-violent Resolution of Conflict, Modern Economic Models and Climate Change. Speakers included Lord Bhikhu Parekh; Bruce Kent, CND; Victoria Tauli Corpuz, UN Special Rapporteur on the Rights of Indigenous Peoples; Paul Gutteridge, Initiatives of Change; Andrew Simms, New Weather Institute; Graeme Nuttall, Fieldfisher; Lucy Fielder Cook, Quaker UNO; and Sister Jayanti. 85 people attended and the video of the event on YouTube has had over 470 views (as at August 2020): [Gandhian Voice in Our World Today | Global Co-operation House | 2019](#)

Spirituality and Society - London Climate Action Week

To mark the Mayor of London’s first *London Climate Action Week* a conversation between **Christiana Figueres**, former Executive Secretary of the United Nations Framework Convention on Climate Change (UNFCCC) and Founder of Global Optimism, and Sister Jayanti on the theme of *Spirituality and Society*. 220 attended with another 134 watching the live webcast and the video on YouTube has had 21,000 views (as at August 2020): [Spirituality and Society Global Co-operation House 2019](#)



Sister Jayanti and Mrs Christiana Figueres in conversation during Spirituality and Society at Global Co-operation House in July.

TRUSTEES REPORT (Continued)

Brahma Kumaris' contribution to events run by other organisations

How the Light Gets In Festival - Kenwood House

Sister Jayanti took part in a panel discussion on *Modern Crises and Ancient Gods* at the **How The Light Gets In Festival** in July, organised by the Institute of Art & Ideas at Kenwood House, Hampstead in September. Fellow panelists were Sir David King, former UK Chief Scientific Adviser and Natalie Bennett, former leader of the UK Green Party and the interviewer was film producer David Malone. The video of the debate was later broadcast on IAI TV: [Modern Crises and Ancient Gods](#)

Mental Health in Challenging Times - Kingston University

Sister Maureen was interviewed by Dr Nora Vyas, Associate Professor of Psychology on the subject of *Emotional Mastery and Meditation* for a special themed week for students entitled *Mental Health in Challenging Times* at **Kingston University** in November.

Diwali on Trafalgar Square

Some 40,000 people from all cultures and faiths attended London's annual *Diwali on Trafalgar Square* celebration in November. Brahma Kumaris (UK) works with the Mayor of London's office and the Diwali in London Committee, consisting of 12 Hindu organisations, and broadcast media on this event. On the day, we helped to manage the main stage and backstage and provided:

- A video message for Diwali from Dadi Janki, Spiritual Head of Brahma Kumaris, which was shown on the large screen at the start of the event.
- Raja Yoga Meditations by Sister Sudesh and Sister Jaymini in the *Yoga & Meditation Zone*.
- Talks by Sister Jaymini and Sister Bhavna at the Diwali in London *Unity Zone*.
- *Glimpse of the Goddesses* marquee with four different creative activities on offer.
- *Yoga Moment* led by Sister Jayanti and four young Brahma Kumaris on the main stage.

TRUSTEES REPORT (Continued)



Sister Jayanti leads the crowd in a 'Yoga Moment' on the main stage of Diwali on Trafalgar Square.

Engaging the public through the Internet and Social Media

We are engaging with the public more and more through social media and various Internet sites. As well as providing news, announcing activities, offering daily inspirations, etc., we also webcast certain events in London and Leicester via our website, the new Global Co-operation House website and Facebook Live. Here are some of the ways in which people connect with us virtually:

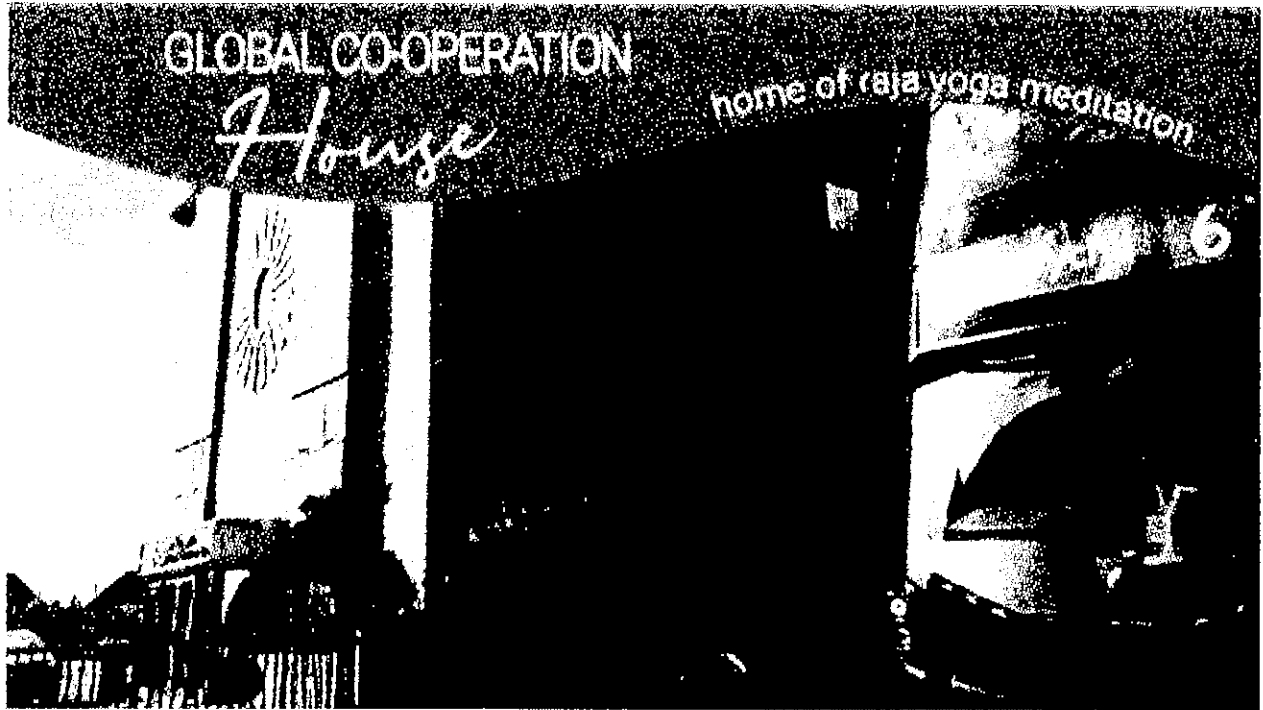
Social media

- YouTube
- Facebook
- Instagram
- Twitter
- SoundCloud
- Meet-up
- Pinterest

TRUSTEES REPORT (Continued)

Websites

Global Co-operation House, the National Co-ordinating Office for Brahma Kumaris (UK), launched its own website on 18th January, the Founder's Day, enabling it to reach out more effectively to people living and working in Brent and the Greater London area.



Global Co-operation House welcomes online visitors through its new website launched in January.

Other websites include:

- | | |
|-------------------------|--|
| ● Brahma Kumaris UK | brahmakumaris.uk |
| ● Global Retreat Centre | globalretreatcentre.org |
| ● just-a-minute | just-a-minute.org |
| ● Inspired Stillness | inspiredstillness.org |
| ● Inner Spaces | |
| ○ Bradford | bradford.innerspace.org |
| ○ Cambridge | cambridgeinnerspace.org |
| ○ Glasgow | innerspace.org/glasgow |
| ○ London Covent Garden | innerspace.org.uk |
| ○ Manchester | manchester.innerspace.org |
| ○ Wembley | innerspace.org/wembley |

TRUSTEES REPORT (Continued)

Other Media

- Radio interviews. For example:
 - BBC Oxford Kat Orman Show with Neville Hodgkinson about Oxford Inner Space's new exhibition in January.

Activities in Scotland

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

Our Volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives. 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'.

Financial Review and Results for the year

The total income generated for the year amounted to £4,097,966 (2018: £3,329,003) and total resources expended amounts to £2,267,029 (2018: £2,296,983).

The income was predominantly raised through voluntary donations of £3,422,642 (2018: £2,533,305).

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

Future Plans

The trustees have considered the potential impact of the Covid-19 pandemic, which has been spreading since early 2020, on the Charity's activities. Like many other charities, the outbreak has caused and is going to cause some disruption to the Charity, including the adaptation to virtual events, cancelling certain events and volunteers being unavailable or working from home where feasible. The trustees understand that these issues are having and will have a detrimental effect on the Charity's finances and have taken appropriate action on expenditure to mitigate the effects. The trustees are confident that the Charity has adequate reserves to continue its operations around the UK for the foreseeable future.

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

TRUSTEES REPORT (Continued)

The trustees continue with the plumbing and refurbishment project at their flagship retreat centre in Oxford. The total anticipated costs for the project are now estimated to be in the region of £9m. The capital commitment remaining at the year-end now stands at £4.65m. The Charity has successfully collected £4.35m since the inception of the project and collections continue post year end. The trustees continue to monitor the incoming funds regularly and are of the opinion that the full amount will be collected for the refurbishment project.

Investment Policy

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

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 2019 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £2m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

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

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

Going Concern

In view of the recent pandemic the trustees' board has reviewed the financial position of the charity and believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The board therefore considers that the charity has adequate resources to continue in operational existence for foreseeable future. For this reason, the trustees' board continues to adopt the going concern basis of accounting in preparing the accounts.

TRUSTEES REPORT (Continued)**Accounting and Reporting 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.

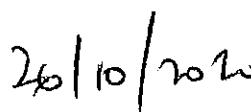
Statement of disclosure to auditor:

- 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 2019 on pages 30 to 40. 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 2019 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.

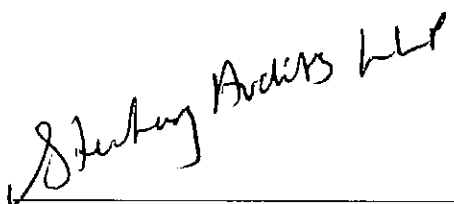
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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.

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



Statutory Auditors LLP
Avar Suites, Building 3
North London Business Park
Oakleigh Road South
London N11 1GN

26/10/2020
Date

Statutory Auditors LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006 and consequently to act as the auditor of a registered Charity.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019	Total Funds 2018
INCOMING RESOURCES		£	£	£	£
Voluntary Income					
Donations		2,057,151	1,365,491	3,422,642	2,533,305
Legacies		-	91,013	91,013	245,353
Taxrefunds on Gift Aid Donations		291,745	185,490	477,235	460,921
Activities to Generate funds					
Investment Income	2	-	81,513	81,513	68,154
Other Incoming resources		-	25,563	25,563	21,270
Net Incoming resources available for charitable Application		<u>2,348,896</u>	<u>1,749,070</u>	<u>4,097,966</u>	<u>3,329,003</u>
Charitable Activities by objective :					
Regular Discourses	3	-	(959,700)	(959,700)	(952,180)
Lectures & Seminars	3	-	(682,454)	(682,454)	(677,106)
Religious Festival & Special Events	3	-	(234,593)	(234,593)	(232,754)
Retreats	3	-	(86,577)	(86,577)	(144,294)
Donations to further specific projects	3	-	-	-	-
		<u>-</u>	<u>(1,963,324)</u>	<u>(1,963,324)</u>	<u>(2,006,334)</u>
Governance costs	3	-	(303,705)	(303,705)	(290,649)
Total resources expended		<u>-</u>	<u>(2,267,029)</u>	<u>(2,267,029)</u>	<u>(2,296,983)</u>
Transfers		(2,570,317)	2,570,317	-	-
(Deficit) / Surplus in the year		(221,421)	2,052,358	1,830,937	1,032,020
Income and expenditure brought forward		1,601,724	13,843,060	15,444,784	14,412,764
Funds carried forward		<u>1,380,303</u>	<u>15,895,418</u>	<u>17,275,721</u>	<u>15,444,784</u>
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		<u>1,380,303</u>	<u>17,056,800</u>	<u>18,437,103</u>	<u>16,606,166</u>

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible assets	4	<u>13,057,967</u>	<u>11,118,831</u>
Current Assets			
Debtors	5	111,981	110,529
Cash at bank and in hand		<u>5,267,155</u>	<u>5,376,806</u>
		<u>5,379,136</u>	<u>5,487,335</u>
Net Current Assets		<u>5,379,136</u>	<u>5,487,335</u>
Total Assets Less Current Liabilities		<u>18,437,103</u>	<u>16,606,166</u>
Represented by:			
Accumulated Funds	6	<u>18,437,103</u>	<u>16,606,166</u>

Approved on behalf of the Board of Trustees on

26/10/2020

.....

Mahesh Patel
Trustee

R Thadani

Ratan Thadani
Trustee

STATEMENT OF CASH FLOWS

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Net cash provided by operating activities	10	2,354,609		1,556,048	
Cash flows from investing activities					
Interest income		81,513		68,154	
Purchase of fixed assets		(2,547,651)		(398,485)	
Other increase		1,878		-	
Net cash used in investing activities		<u>(2,464,260)</u>		<u>(330,331)</u>	
Changes in cash and cash equivalents in the year		<u>(109,651)</u>		<u>1,225,717</u>	
Cash and cash equivalents at beginning of the year		5,376,806		4,151,089	
Cash and cash equivalents at the end of the year	11	5,267,155		5,376,806	

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. Accounting Policies

Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and going concern basis and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. There are no significant areas of judgement or key sources of estimation uncertainty arising from the preparation of the financial statements

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

Incoming Resources

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

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

Resources Expended

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible Assets and Depreciation

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

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

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

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

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

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

Foreign Currency Translation

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

Financial instruments

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

Leasing

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Fund Accounting

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

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

2. Investment Income

	Total 2019	Total 2018
	£	£
Bank Interest	49,863	37,154
Other	31,650	31,000
	<u>81,513</u>	<u>68,154</u>

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Total	Total
	£	£	£	£	£	2019 £	2018 £
Rent Rates & Water	281,497	200,176	68,810	9,366	75,066	634,915	651,243
Electricity, fuel and gas	67,521	48,015	16,505	11,322	18,006	161,369	168,583
Insurance	34,157	24,289	8,349	626	9,108	76,529	73,841
Telephone & Fax	14,825	10,542	3,624	1,513	3,953	34,457	38,226
Printing & Stationery	12,521	8,904	3,061	478	3,339	28,303	25,073
Miscellaneous	41	29	10	973	11	1,064	4,195
Motor & Travel	48,505	34,493	11,857	7,666	12,935	115,456	121,413
Training	-	-	-	-	1,561	1,561	2,266
Repairs & Maintenance	86,117	61,239	21,051	13,954	22,965	205,326	361,081
Hire of Equipment	9,090	6,464	2,222	-	2,424	20,200	36,786
Kitchen & Catering	34,456	24,502	8,423	8,269	9,188	84,838	77,438
Garden expenses	1,538	1,094	376	4,707	410	8,125	8,187
IT Costs	42,157	29,978	10,305	77	11,242	93,759	102,872
Advertising / Promotion	3,990	2,837	975	182	1,064	9,048	12,219
Projects	63,921	45,455	15,625	-	17,046	142,047	-
Legal & Professional	-	-	-	5	43,627	43,632	33,245
Bank Charges	-	-	-	71	2,214	2,285	1,222
Loss on disposal of FA	-	-	-	-	382	382	-
Depreciation	259,364	184,437	63,400	27,368	69,164	603,733	579,093
	<u>959,700</u>	<u>682,454</u>	<u>234,593</u>	<u>86,577</u>	<u>303,705</u>	<u>2,267,029</u>	<u>2,296,983</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 2019	14,861,542	4,955,039	1,542,028	365,868	150,413	21,874,890
Additions during the year	0	2,435,107	95,489	9,677	7,378	2,547,651
Disposals in the year	0	0	-	-	(5,977)	(5,977)
At 31 December 2019	<u>14,861,542</u>	<u>7,390,146</u>	<u>1,637,517</u>	<u>375,545</u>	<u>151,814</u>	<u>24,416,564</u>
Depreciation:						
At 1 January 2019	7,290,573	1,592,624	1,380,519	365,868	126,475	10,756,059
Charge for the year	370,507	179,178	42,264	3,225	8,559	603,733
Disposals in the year	-	-	-	-	(1,195)	(1,195)
At 31 December 2019	<u>7,661,080</u>	<u>1,771,802</u>	<u>1,422,783</u>	<u>369,093</u>	<u>133,839</u>	<u>11,358,597</u>
Net book value:						
At 31 December 2019	<u>7,200,462</u>	<u>5,618,344</u>	<u>214,734</u>	<u>6,452</u>	<u>17,975</u>	<u>13,057,967</u>
At 31 December 2018	<u>7,570,969</u>	<u>3,362,415</u>	<u>161,509</u>	<u>0</u>	<u>23,938</u>	<u>11,118,831</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2019	2018
	£	£
Other debtors	5,647	4,195
Prepayments and accrued income	106,334	106,334
	<u>111,981</u>	<u>110,529</u>

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

	Restricted Funds 2019 £	Unrestricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Balances brought forward at start of the year	1,601,724	13,843,060	15,444,784	14,412,764
Net incoming/(outgoing) resources for the year	2,348,896	(517,959)	1,830,937	1,032,020
Balances carried forward at end of the year	3,950,620	13,325,101	17,275,721	15,444,784
Transfers	(2,570,317)	2,570,317	0	0
Revaluation reserves	0	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	1,380,303	17,056,800	18,437,103	16,606,166

Restricted funds of £1,380,303 (2018: £1,601,724) are carried forward for the Global Retreat Centre plumbing and refurbishment project.

7. Funds**(a) Analysis of restricted funds**

	Balance at 1.1.19 £	Movements in 2019			Balance at 31.12.19 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds					
Global Retreat Centre plumbing and refurbishment project	1,601,724	2,348,896		(2,570,317)	1,380,303
Total Funds	1,601,724	2,348,896	-	(2,570,317)	1,380,303

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

(b) Analysis of net assets between funds

	20019			2018		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	13,057,967	13,057,967	-	11,118,831	11,118,831
Net current assets	1,380,303	3,998,833	5,379,136	1,601,724	3,885,611	5,487,335
Net assets	1,380,303	17,056,800	18,437,103	1,601,724	15,004,442	16,606,166

NOTES TO THE FINANCIAL STATEMENTS (Continued)

c) Detailed comparatives for the statement of financial activities

	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018
INCOMING RESOURCES	£	£	£
Voluntary Income			
Donations	1,205,097	1,328,208	2,533,305
Legacies	-	245,353	245,353
Tax refunds on Gift Aid Donations	219,029	241,892	460,921
Activities to Generate funds			
Investment Income	-	68,154	68,154
Other Incoming resources	-	21,270	21,270
Net Incoming resources available for charitable Application	<u>1,424,126</u>	<u>1,904,877</u>	<u>3,329,003</u>
Charitable Activities by objective :			
Regular Discourses	-	(952,180)	(952,180)
Lectures & Seminars	-	(677,106)	(677,106)
Religious Festival & Special Events	-	(232,754)	(232,754)
Retreats	-	(144,294)	(144,294)
Donations to further specific projects	-	-	-
	<u>-</u>	<u>(2,006,334)</u>	<u>(2,006,334)</u>
Governance costs	-	(290,649)	(290,649)
Total resources expended	<u>-</u>	<u>(2,296,983)</u>	<u>(2,296,983)</u>
Transfers	(397,402)	397,402	-
(Deficit) / Surplus in the year	<u>1,026,724</u>	<u>5,296</u>	<u>1,032,020</u>
Income and expenditure brought forward	575,000	13,837,764	14,412,764
Funds carried forward	<u>1,601,724</u>	<u>13,843,060</u>	<u>15,444,784</u>
Revaluation reserve	-	1,161,382	1,161,382
Accumulated fund carried forward	<u>1,601,724</u>	<u>15,004,442</u>	<u>16,606,166</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Staff and Executive Committee's Remuneration

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

The average number of volunteers during the year was 255 (2018: 260).

9. Financial & Capital Commitments

At 31 December 2019 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2019	2018
	£	£
Expiry date:		
Within one year	429,624	429,624
Between two and five years	727,124	727,124
In over five years	1,041,256	1,041,256

At 31 December 2019, the Charity had a non-cancellable financial commitment amounting to £4.65m in respect of the restoration and refurbishments of its retreat centre in Oxford.

10. Reconciliation of net income/(expenditure) to net cash flow from operating activities to net cash flow from operating activities

	2019	2018
	£	£
Net income/ (expenditure) for the reporting period	1,830,937	1,032,020
Depreciation charges	603,733	579,093
Investment income	(81,513)	(68,154)
Decrease/ (Increase) in debtors	1,452	13,089
Net cash provided by operating activities	<u>2,354,609</u>	<u>1,556,048</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)**11. Analysis of cash and cash equivalents**

	As at 01.01.19 £	Cash flows	As at 31.12.19 £
Cash at bank and in hand	5,376,806	(109,651)	5,267,155
Total cash and cash equivalents	<u>5,376,806</u>	<u>(109,651)</u>	<u>5,267,155</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.

13. Events after the reporting date

The trustees consider the emergence and spread of Covid-19 to be a non-adjusting post balance sheet event. Given the inherent uncertainties, it is not practical at this time to determine the impact of Covid-19 on the Charity or provide a quantitative estimate of the impact. The trustees are closely monitoring the situation and have put on hold all non-essential expenditure.