



BRAHMA KUMARIS  
WORLD SPIRITUAL UNIVERSITY (UK)

# Annual Report

YEAR ENDED 31 DECEMBER 2022

Charity Nos. 269971 England and Wales; SC040512 Scotland

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

**Financial Statements**  
**Year ended 31 December 2022**

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## Report of the Trustees for the year ended 31 December 2022

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

### Legal and Administrative Information

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

## **TRUSTEES REPORT (Continued)**

### **Structure, Governance and Management**

#### **Trustees and organisational structure**

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

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

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

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

#### **Risk Management**

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

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

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

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

## **TRUSTEES REPORT (Continued)**

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

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

### **Objects and Activities**

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

It is registered as a charity with:

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

The charity's objects are:

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

The charity delivers these objectives through the following core activities:

## **TRUSTEES REPORT (Continued)**

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

### **Public Benefit**

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

### **Serving the Community - Activities, Achievements and Performance**

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

### **Religious Discourses**

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

### **Our Courses**

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

**TRUSTEES REPORT (Continued)**

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

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

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

	<b>England &amp; Wales</b>	<b>Scotland</b>
Raja Yoga	1,558	58
Life skills courses based on Raja Yoga	1,261	224
<b>Total</b>	<b>2,819</b>	<b>282</b>

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

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

**Events**

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

## TRUSTEES REPORT (Continued)

### Talks, Lectures, Seminars & Workshops

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

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

### Religious & Spiritual Celebrations

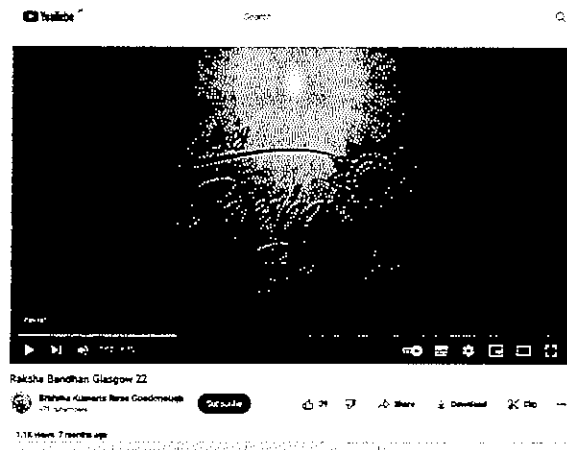
We organise special events and activities to mark a variety of religious festivals throughout the year. These include some of the major Hindu festivals, Easter, Christmas, etc., on the understanding that, irrespective of faith and culture, we are one human family, all children of one God. Some examples:

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



## TRUSTEES REPORT (Continued)

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



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

## **TRUSTEES REPORT (Continued)**

### **Special Events**

Below are some highlights from 2022:

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

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

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

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

### ***UN International Women's Day***

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

### ***UN International Day of Yoga***

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

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

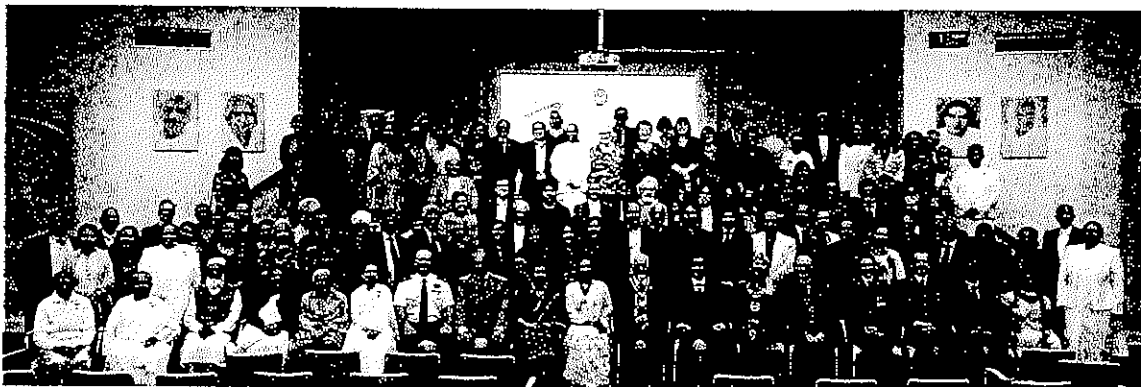
*"I love these. Thank you for sending. Wonderful practices to wake up to each morning."*

## **TRUSTEES REPORT (Continued)**

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

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

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



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

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

## TRUSTEES REPORT (Continued)

### Brahma Kumaris' contribution to events run by other organisations

#### *Ancient Wisdom, Modern Solutions – The Nehru Centre, London*

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



The themes were:

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

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

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

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

## TRUSTEES REPORT (Continued)

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

### Meditation sessions

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

	England & Wales	Scotland
<b>Meditation sessions</b>	153,575	46

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

### Community Events

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

## TRUSTEES REPORT (Continued)

### Outreach activities

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

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



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

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

Faith for the Climate Network, London

### THE LONDON FAITH & BELIEF COMMUNITY AWARDS 2022

Brahma Kumaris Environment Initiative - Brahma Kumaris UK  
Recognised for services to and for  
faith and belief communities  
in Greater London

*Phil Champain*  
Phil Champain  
Director of The  
Faith & Belief Forum



## **TRUSTEES REPORT (Continued)**

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

### **Fairs and Festivals**

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

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

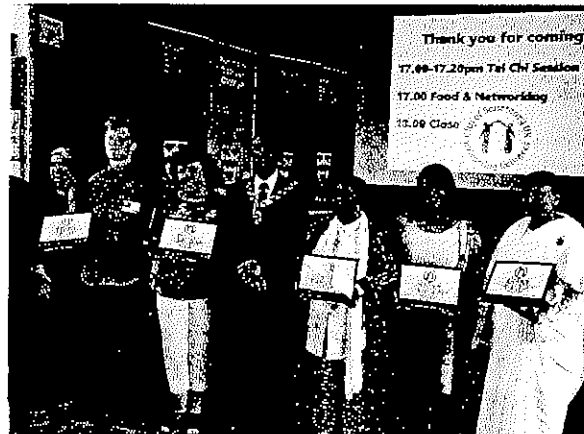
### **Interfaith**

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

## TRUSTEES REPORT (Continued)

### *Faiths of Sanctuary Award*

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



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

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

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

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

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

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

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



## **TRUSTEES REPORT (Continued)**

### **Funeral service**

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

### **Inner Spaces – ‘oases of calm’ in the city**

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

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

### **Spiritual retreats**

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

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

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

## TRUSTEES REPORT (Continued)

### Sustenance Activities

	England & Wales	Scotland
<b>Sustenance Activities:</b>	63,182	95
Sustenance Events & Groups		

### Spiritual sustenance events for Brahma Kumaris students and teachers

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

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

### Spiritual sustenance groups

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

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

### Serving the public through the Media and Social Media

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

## TRUSTEES REPORT (Continued)

### Websites

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

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

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

### Apps (All free to download)

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

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

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

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

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

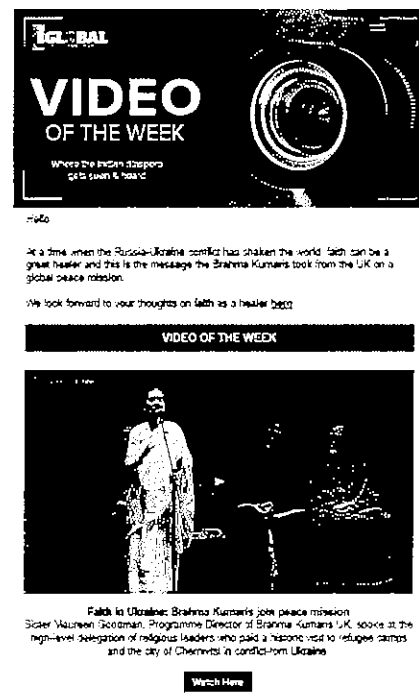
*“Thank you so much for the daily meditations that were on Facebook and Instagram. I used to tune into the daily 10.30am ones, I found them hugely grounding for the working day and really helped me. I particularly liked the ones that had little teachings in, that I could then apply to the rest of the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

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

## TRUSTEES REPORT (Continued)

### Broadcast & Print Media

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



### Activities in Scotland

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

### Our volunteers

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

## **TRUSTEES REPORT (Continued)**

### **Financial Review and Results for the year**

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

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

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

### **Future Plans**

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

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

### **Investment Policy**

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

### **Going Concern**

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

## **TRUSTEES REPORT (Continued)**

### **Reserves Policy**

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

The unrestricted reserves are considered for adequacy in relation to:

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

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

## **TRUSTEES REPORT (Continued)**

### **Statement of Trustees Responsibilities**

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

In preparing the financial statements the trustees are required to:

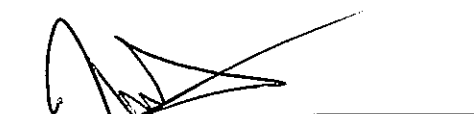
- a) select suitable accounting policies and apply them consistently,
- b) observe the methods and principles in the Charities SORP FRS 102,
- c) make judgments and estimates that are reasonable and prudent,
- d) follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and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

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

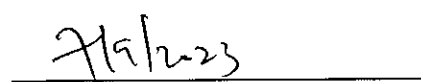
Statement of disclosure to auditor:

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

For and on behalf of the Board of Trustees,



**Sanjay Tulsidas**  
**Trustee**



**Date**



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

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for Opinion**

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

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

### **Who we are reporting to**

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

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

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

**Conclusions relating to going concern**

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

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

**Other Information**

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

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of trustees for the financial statements**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

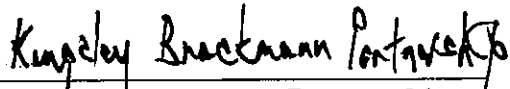
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditors\\_responsibilities](http://www.frc.org.uk/auditors_responsibilities). This description forms part of our auditor's report.

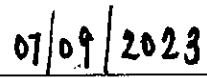
**Other matter**

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

**Use of our report**

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

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

  
Date

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

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

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

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

**BALANCE SHEET AS AT 31 DECEMBER 2022**

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

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

.....  
**Mahesh Patel**  
**Trustee**

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

# STATEMENT OF CASH FLOWS

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

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

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

### 1. Accounting Policies

#### Basis of Preparation of Accounts

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

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

#### Incoming Resources

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

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

#### Resources Expended

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

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

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

#### Judgments in applying accounting policies and key sources of estimation uncertainty

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



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### Tangible Assets and Depreciation

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

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

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

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

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

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

### Foreign Currency Translation

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

### Financial instruments

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

### Leasing

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### Fund Accounting

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

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

### 2. Other Income

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

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

### 3. Analysis of Total Unrestricted Resources Expended

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

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

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

All fixed assets are used for direct charitable purposes.

**5. Debtors**

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

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

(b) Analysis of net assets between funds

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

(c) Detailed comparatives for the statement of financial activities

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 8. Staff and Executive Committee's Remuneration

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

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

### 9. Financial & Capital Commitments

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

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

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

### 11. Analysis of Cash and Cash Equivalents

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

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

### 12. Related Party Transactions

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