

**BRAHMA  
KUMARIS  
WORLD  
SPIRITUAL  
UNIVERSITY (UK)  
ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2015**

**(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 2015**

Contents

Trustees Report .....	1-16
Auditors Report .....	17-18
Statement of Financial Activities .....	19
Balance Sheet .....	20
Notes to the Financial Statements .....	21-25

## **Report of the Trustees for the year ended 31 December 2015**

The trustees present their report along with the audited financial statements of the charity for the year ended 31st December 2015. 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  
Parul Shah  
Ratan Thadani  
Sanjay Tulsidas  
Govind Vaswani  
Girish Wadhwani

**Chief Executive:** Dadi Janki

**Co-Chief Executive:** Jayanti Kirpalani

**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

VT Law  
1 Olympic Way  
Wembley Park  
Middlesex HA9 0NP

**Auditor:** Statutory Auditors LLP  
Avar Suites Central House  
1 Ballards Lane, London N3 1LQ

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## **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

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## **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 Criminal Record Bureau 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 18th July 1975, with various amendments. It is registered as a charity with the Charity Commission (Registered Charity Number 269971 in England and Wales) and with the Office of the Scottish Charity Regulator (Registered Charity Number SC040512 in Scotland).

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.

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## **TRUSTEES REPORT (Continued)**

The charity delivers these objectives through:

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, 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 retreats and longer, residential retreats.
- Lectures, seminars, workshops and other events, which explain and demonstrate the practical application of the principles and practice of Raja Yoga in everyday life.
- Community outreach, such as interfaith, youth work, work in prisons, exhibitions, fairs and festivals and women's and men's groups, and activities for specific communities.
- Humanitarian emergency aid.

### **How our activities deliver public benefit**

The charity continues to carry out a wide range of activities (as listed above) in fulfilling its charitable objectives through various means. These activities provide benefit both to those who regularly study and practise Raja Yoga and the wider community in the UK.

### **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.

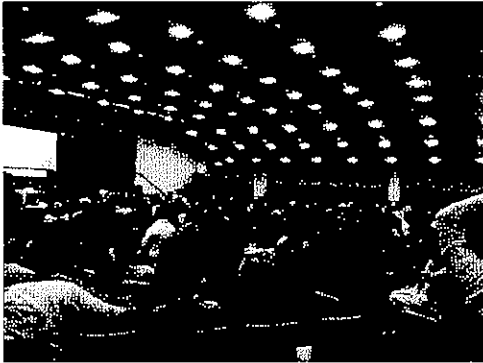
### **Religious Discourses**

Morning religious discourses take place at various locations around the UK all year round. These provide insights on the principles and practice of Raja Yoga for regular and new students. The discourses were attended by people from diverse cultural backgrounds - on average 772 people per day in England and Wales and 18 in Scotland.

## TRUSTEES REPORT (Continued)

### Religious celebrations

A number of religious festivals were celebrated in the UK throughout the year. These include:



*The Founder's Memorial Day honoured at Harmony House, Leicester with a special event with Sister Jayanti on the topic: Seed of Greatness*

- **The Founder's Memorial Day** in January was attended by 1,092 people in England and Wales and 25 in Scotland. In Leicester, to mark the Founder's Memorial Day, Sister Jayanti spoke to an audience of 280 at Harmony House on the subject of *Seed of Greatness*.
- **Maha Shiv Ratri** ('The Night of Shiva'), a festival celebrated around the world, commemorating the day God Shiva incarnated in this world – was attended by 1,254 people in England and Wales and 20 in Scotland.
- **Raksha Bandhan** ('The Bondage of Protection'): 'Rakhi' celebrates our promise of purity to God and the protection that purity brings. A sacred thread is tied on the wrist, symbolizing the connection between the soul and God - a tradition that is upheld each year in August by Hindus in India and abroad. Brahma Kumaris UK 'Rakhi' celebrations in 2015 was attended by 4,672 people in England and Wales and 119 in Scotland.
- **Janamasthami**, also in August, celebrating the birthday of Lord Krishna, was attended by 442 people in England and Wales.
- **Navratri**: Global Co-operation House hosted a special evening of *garba ras* to mark Navratri, was attended by 60 people.
- **Diwali** ('The Festival of Lights') in November was attended by 1,407 people in England and Wales and 24 in Scotland. In addition, Brahma Kumaris are part of the Diwali in London team, which organises the annual celebration of Diwali on Trafalgar Square in London (see special events on page 12).
- **Festivals of other faiths** were also marked – Christmas events and celebrations, for example, was attended by 3,441 people in England and Wales and 24 in Scotland.

## TRUSTEES REPORT (Continued)

### Courses

Several courses teaching the practical application of Raja Yoga are taught on a regular basis across the UK. The table below gives course attendance numbers for 2015.

Course Title	England & Wales 2015	Scotland 2015
Raja Yoga	7,415	557
Positive Thinking	2,352	214
Stress-Free Living	575	61
Overcoming Anger	740	58
Self Esteem	1,021	115
<b>Total</b>	<b>12,103</b>	<b>1,005</b>

### Meditation Sessions

Meditation sessions for both newcomers and more experienced meditators - in addition to the daily morning gatherings mentioned above - were held all year round across the UK. These included special sessions such as *Creative Meditation* (mainly for newcomers) and *World Meditation Hour* (an hour of silent reflection every third Sunday of each month to offer peaceful thoughts for the world.) The total number of attendees was 66,787 in England and Wales and 4,617 in Scotland.

### Talks, seminars, workshops and special events

Talks, seminars and workshops offering insights, experiences and tips to help apply Raja Yoga philosophy and meditation in everyday life were offered throughout the year in locations all around the UK. These were attended by 54,059 people in England and Wales and 2,811 in Scotland.

### Groups

A number of spiritual sustenance groups – for members of the public and for regular students met regularly throughout the year. These included groups for women, men, young people, mothers, newer students, as well as special interest groups such as the *Self-Progress Group, Youth Group, Environment Group, Spirit of Care Group, Ever Ready Group, Churning Circle, Hindi Group, Wellbeing Group, Soul Consciousness Group, Newer Students Group, Art of Listening Group, Children's Class, Women and Spirituality Group and Creative Meditation Group* – were attended by 21,478 people in England and Wales and 15 in Scotland.

### Outreach

Brahma Kumaris provided outreach activities for people in outlying areas and communities around the UK, which were attended by 11,784 people in England and Wales and 541 people in Scotland.



## TRUSTEES REPORT (Continued)

A wide variety of talks, workshops, retreats, courses and seminars were offered to the public in places around the UK, such as: Abergavenny, Ascot, Bexley Heath, Catford, Chiswick, Cippenham, Crawley, Crowborough, Croydon, Dundee, Dunfermline, Eastbourne, Enfield, Harrogate, Hull, Kirkcaldy, Maidenhead, Milton Keynes, Perth, Pontypridd, Rugby, Taffs Well, Tongwynlais, Tunbridge Wells, Uxbridge, Watford and Windsor. Within London: Angel, Bermondsey, Brick Lane, Camden, City of London, Clerkenwell, Dalston, Ealing, East Ham, Shoreditch and West End.



*Meditation event organised by the Brahma Kumaris in partnership with Cadw at Llanthony Priory, Abergavenny in August.*

In July 2015, The Brahma Kumaris, South Wales, teamed up with Cadw, the Welsh Government's historic environment service, to promote Yoga and Meditation in Wales.

<http://cadw.gov.wales/about/news/meditation-events-at-hallowed-welsh-abbey/?lang=en>

Self-development courses were offered as a community service for participants in some educational institutions and community centres in the London area, for example, Millennium Day Centre for Physical Disabilities, St Mungo Recovery College and North West London Foster Care Support Group.

Brahma Kumaris started offering courses in Positive Thinking, Self Esteem and Overcoming Anger to cancer patients and their carers at Croydon University Hospital in September.

In Cambridge Brahma Kumaris continued to offer a weekly course in Positive Thinking and Meditation for the University of the 3rd Age (U3A).

### **Diverse communities**

Special activities were also offered to reach specific communities, for example:

#### ***Farsi Speaking community:***

A weekly Farsi Speaking Women's Group was attended by approximately 25 people on average, in addition to occasional Raja Yoga meditation, Overcoming Anger and Self Esteem courses and talks and workshops on a wide variety of topics related to Raja Yoga. A special celebration for Iranian New Year in April at Global Co-operation House was attended by 17 people.

#### ***Portuguese Speaking Community:***

Daily spiritual classes and regular meditation courses were offered at Global Co-operation House. 550 people attended the BK activities at the *London Portuguese Day Celebration* at Streatham Common Park, SW London in June - and 28 people attended two follow up events at Global Co-operation House in June and July.

## TRUSTEES REPORT (Continued)

### ***Sindhi Community:***

A weekly class for members of the Sindhi community on Thursdays at Global Co-operation House was attended by an average of 11 people every week.

### ***Tamil Community:***

Regular classes and religious discourses were held at various locations around England – over the year an average of 27 people attended those offered at Global Co-operation House. In 2015 a regular weekly Tamil class took place every Saturdays, attended by around 10 people. 135 people attended *The Healing Power of Meditation* at Global Co-operation House in January and 140 *The Secrets of Shrimad Bhagavad Gita* in June.

### ***Turkish Community:***

A positive thinking course was attended by 35 people and 82 people attended various seminars.

## **Funerals**

Brahma Kumaris were invited to conduct funeral services, largely for the Asian community, in different locations around the UK - attended by approximately 2,916 people in England and Wales and 210 in Scotland.

## **Inner Spaces**

Our 'Inner Spaces' provide an oasis of calm and insight to the high street, accessible for local communities and businesses. Many thousands of people have benefited from the meditation sessions, courses and talks delivered through them. Each Inner Space has a quiet room and seminar room; other facilities may include a book shop, an art gallery and additional course rooms. The attendance figures for all Inner Spaces are included in the general figures quoted.



*The newly refurbished Wembley Inner Space was inaugurated by Navin Shah AM - London Assembly member for Brent & Harrow, Cllr. Parvez Ahmed, Deputy Mayor of Brent Council, and Sister Jayanti at an evening celebrating cultural diversity, attended by 85 people*

## **Interfaith**

Brahma Kumaris (UK) continued its work in helping to bring people of different faiths and cultures together around the UK, to nurture a deeper understanding between faiths based on acceptance and respect. Meetings and events to which Brahma Kumaris representatives actively contributed were attended by 812 people in England and Wales and 598 in Scotland. Brahma Kumaris also organised its own interfaith events in various locations in the UK.

## **TRUSTEES REPORT (Continued)**

### **Retreats**

Retreats and special group gatherings were held for members of the public, guests and Brahma Kumaris (UK) students, as well as special interest/professional groups from the following sectors: interfaith, education, community and business leaders, youth, social work, healthcare and IT, as well as our annual weekend retreat especially for people living with cancer (patients and carers). Retreats were mainly held at the Brahma Kumaris' two retreat centres, Global Retreat Centre in Oxfordshire and Lighthouse Retreat Centre in Worthing. 8,332 people attended retreats in England and Wales and 77 in Scotland.

### **Fairs and Exhibitions**

At numerous fairs, festivals and exhibitions up and down the country Brahma Kumaris (UK) had a stand, meditation tent or other presence, in order to make our activities known and accessible to a broader public - attended by 8,840 people in England and Wales.



*At least 900 people attended BK meditation sessions, workshops and talks, exhibitions, bookshop and activities at the Om Yoga Show & Mind, Body, Soul Experience at Alexandra Palace, London in October.*

### **Spiritual sustenance events for Brahma Kumaris (UK) students and teachers**

Activities providing spiritual sustenance for Brahma Kumaris (UK) students and teachers took place all over the UK. These included special gatherings, personal development and skills training, spiritual discussion and expression through the performing arts and audio/visual materials - attended by 5,146 people in England and Wales and 105 in Scotland.

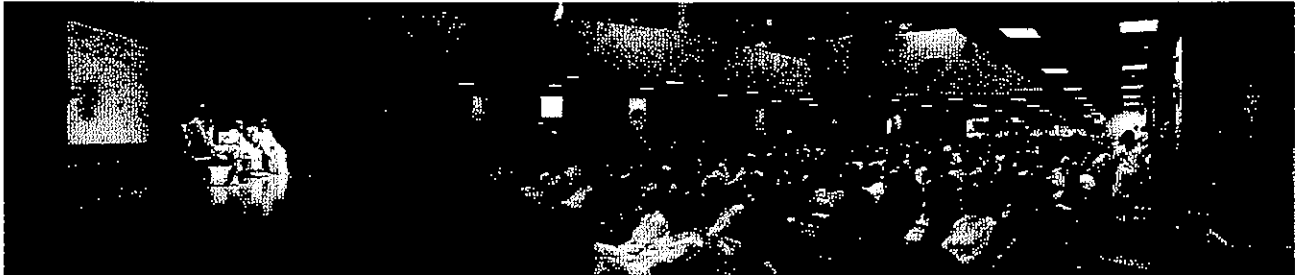
### **Furthering charitable objectives – Project in India**

Working in collaboration with The World Renewal Spiritual Trust, BKWSU (UK) funded the preparation and supply of food prepared in a spiritual atmosphere and awareness and offered to God. This food was served to up to 20,000 pilgrims and visitors three times a day during 2015.

The trustees were personally involved in monitoring these projects at all levels, including planning, monitoring, and completion. They also visited the sights on several occasions to work closely with the trustees and volunteers of The World Renewal Spiritual Trust.

## TRUSTEES REPORT (Continued)

### Special Events



*Dadi Janki with Neville Hodgkinson and Sister Jayanti discussing the topic **I Know How to Live, I Know How to Die** at Global Co-operation House in August, attended by 954 people.*

Many special events were held across the UK. These included:

- 954 people attended a special event with Dadi Janki and Neville Hodgkinson on the topic: ***I Know how to Live, I Know How to Die***, - the title of a recently published book about Dadi Janki written by Neville Hodgkinson - at Global Co-operation House in August. Earlier in the year, 600 people had attended the event of the same title at Harmony House, Leicester in May.
- Events celebrating ***International Women's Day*** were held in various locations in March 2015, attended by 513 people.



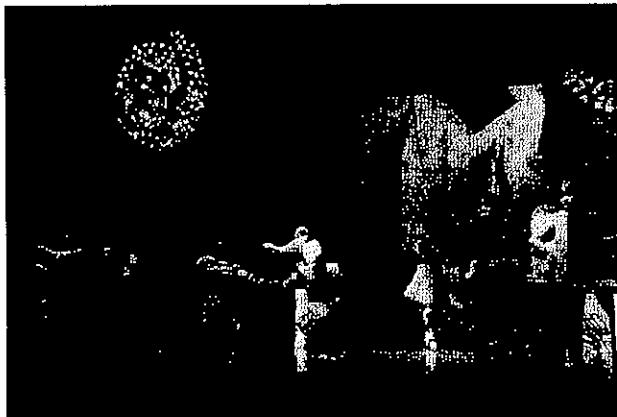
*Sister Jayanti leading the audience in meditation at **Peace in the Park Festival** in July, attended by 8,000 people over two and a half days.*

- Despite heavy rain on two days, the fifth ***Peace in the Park Festival*** attracted 8,000 people over two and a half days in July to the Global Retreat Centre, near Oxford. Photos, videos and visitor feedback can be seen at: [www.peaceintheparkfestival.org](http://www.peaceintheparkfestival.org)
- 175 people attended ***One World One Voice***, an Interfaith Concert, held at Global Co-operation House in November 2015

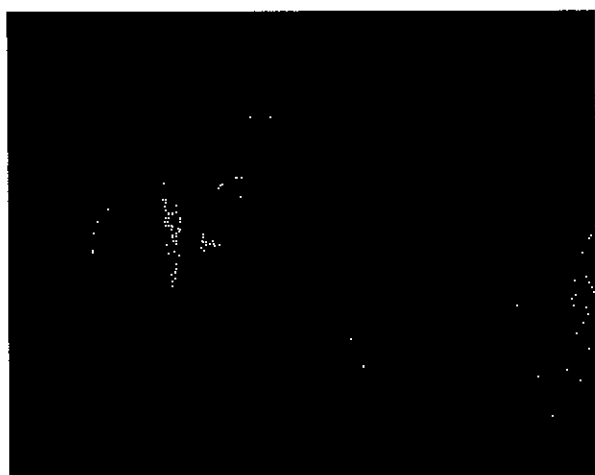
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## TRUSTEES REPORT (Continued)



- 4,273 people (including 1,474 schoolchildren) attended over 11 public performances of the Christmas play, *The Most Extraordinary Toy Master of Wondariya* at Global Co-operation House in December



604 people attended *The Grinch Who Stole Christmas* at Global Retreat Centre in December.

- *The Grinch Who Stole Christmas*, a new pantomime performed at Global Retreat Centre, Oxford was attended by 604 people over five performances.

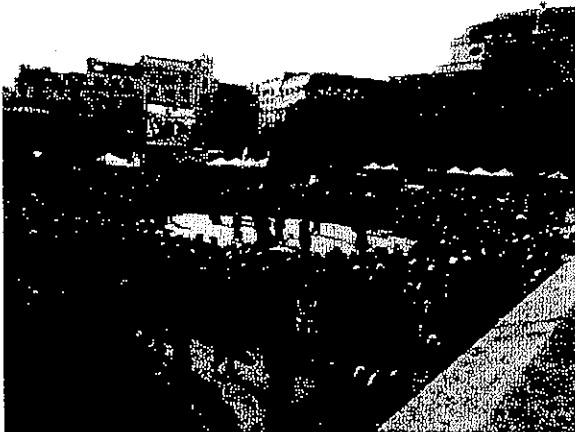
Brahma Kumaris (UK) also contributed to events run by other organisations. For example:

- Sister Jayanti was a speaker at '*The Role of the Individual*'. *Faith, Politics and Social Justice: the General Elections and Beyond*, organised by the Faith and Peaceful Relations Research Cluster. Centre for Trust, Peace and Social Relations, Coventry in February 2015
- Sister Maureen spoke at the *Unity of Faiths Foundation*, Kensington Royal Chambers, London in June.

## TRUSTEES REPORT (Continued)

- Brahma Kumaris UK offered a range of activities - meditation sessions, practical talks and workshops, an exhibition and various self-development activities at the *UN International Yoga Day* at Alexandra Palace, London in June.

[www.theguardian.com/lifeandstyle/guardianwitness-blog/gallery/2015/jun/22/international-yoga-day-readers-pictures](http://www.theguardian.com/lifeandstyle/guardianwitness-blog/gallery/2015/jun/22/international-yoga-day-readers-pictures)



*Over 50,000 people celebrated Diwali in the Square in October 2015.*

- The Brahma Kumaris (UK) continue to be active members of the Diwali-in-London Committee. This consists of representatives of the Hindu, Sikh and Jain faiths, working with the Mayor of London's office and ZTV to stage *Diwali on Trafalgar Square*. In 2015 an estimated 50,000 people attended London's annual celebration of the Festival of Lights.
- Sister Isabelle gave a meditation commentary to a multi-faith gathering of an estimated 250 people at *Just This Day* at St Martin in the Fields, Trafalgar Square, London in November.

### Social Media and Online Activities

#### Social Media

In line with current trends, Brahma Kumaris (UK) are increasingly communicating with the public through social media and various internet sites. As well as providing news, announcing activities, offering daily inspirations and signposting other articles and activities of interest, these channels also – and most importantly – offer individuals the opportunity to have their voice heard and provide feedback and ideas.

#### Brahma Kumaris YouTube Channels (Views)

Brahma Kumaris UK	170,994
Glasgow	140,352
Leicester	7,587

## **TRUSTEES REPORT (Continued)**

### **Brahma Kumaris Facebook Pages (Likes)**

Brahma Kumaris UK	11,030
Brahma Kumaris Scotland	8,607
Brighton	2,198
Global Co-operation House	4,027
Global Retreat Centre	4,220
Inner Space Covent Garden	5,486
Inner Space Glasgow	6,178
Leeds	1,850
Leicester	3,034
Peace in the Park	1,564
Swansea	2,556

### **Brahma Kumaris Twitter Accounts (Followers)**

Brahma Kumaris UK	6423
Glasgow Meditation	1,036
Inner Space Covent Garden	41,636
Leicester	472
Peace in the Park	107

### **Brahma Kumaris UK Soundcloud Channel**

Plays in 2015:	56,300
Downloads in 2015:	5,110

### **Brahma Kumaris Meet-up Groups (Members)**

Manchester Inner Space	1,396
Glasgow Meditation & Positive Thinking	2,335
Leeds	211
London Raja Yoga Meditation	210
London Personal Development Group	224

**Inner Space Covent Garden Blog Views** (<http://www.innerspace.org.uk/blog>) : 16,810

### **Websites (Sessions)**

- **Brahma Kumaris UK:** ([www.brahmakumaris.org/uk](http://www.brahmakumaris.org/uk)): 209,856
- **Global Retreat Centre** ([www.globalretreatcentre.org](http://www.globalretreatcentre.org)) : 95,157

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## TRUSTEES REPORT (Continued)

- **just-a-minute** ([www.just-a-minute.org](http://www.just-a-minute.org)): 108,888
- **Peace in the Park Festival:** ([www.peaceintheparkfestival.org](http://www.peaceintheparkfestival.org)): 54,822
- **Inner Space Covent Garden:** ([www.innerspace.org](http://www.innerspace.org)): 11,203

### *Apps (Downloads)*

Meditation Lounge	20,900
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### *Webcasts (Log-ons – watched by individuals and groups)*

London	5,927
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Leicester	267
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### *Other Media activities*

These included:

#### **Radio**

- Brixton Inner Space ran a monthly slot on the 102.5FM Galaxy Radio *Soul U Taking Action* show - a two hour chat show style discussion on the key aspects and benefits of Raja Yoga meditation between January and September 2015.
- A weekly radio programme on a Turkish Channel between February and July 2015.

#### **Editorial**

- Inner Space Covent Garden contributed 22 magazine articles or blogspots for various media, including The Huffington Post.

### **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.

### **Voluntary help**

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



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## **TRUSTEES REPORT (Continued)**

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

The total income generated for the year amounted to £2,416,385 (2014: £2,820,899) and total resources expended amounts to £2,276,058 (2014: £2,286,320).

The income was predominantly raised through voluntary donations of £1,815,566 (2014: £1,529,256).

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-terms plans are to cultivate existing relationships and association with similar organisations. The longer-term plans are to serve in strategic areas and cities throughout the UK, enabling benefit to the wider community.

### **Investment Policy**

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

### **Reserves Policy**

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash.

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,
- protect on-going work programmes, and
- allow the Charity to continue to further its objectives.

### **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.

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**TRUSTEES REPORT (Continued)**

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**

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

We have audited the financial statements of Brahma Kumaris World Spiritual University (UK) for the year ended 31 December 2015 on pages 19 to 25. 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.

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.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities the trustees are responsible for the preparation of financial statements which give a true and fair view.

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2015 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 Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities and Trustee Investment (Scotland) Act 2006.

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

**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 the Charity 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
- sufficient accounting records have not been kept; 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.

*Statutory Auditors LLP*

Statutory Auditors LLP  
Statutory Auditors  
Avar Suites Central House  
1 Ballards Lane  
London  
N3 1LQ

2/09/2016  
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 2015

	Note	Restricted Funds 2015	Unrestricted Funds 2015	Total Funds 2015	Total Funds 2014
<b>INCOMING RESOURCES</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>					
Donations		32,086	1,783,480	1,815,566	1,529,256
Legacies		-	268,127	268,127	897,183
Tax refunds on Gift Aid Donations		-	216,672	216,672	224,725
<b>Activities to Generate funds</b>					
<b>Investment Income</b>	2	-	98,175	98,175	107,199
<b>Charitable Activities</b>					
Travel income recovered from members		-	-	-	5
<b>Other Incoming resources</b>	4	-	17,845	17,845	62,531
<b>Net Incoming resources available for charitable Application</b>		<u>32,086</u>	<u>2,384,299</u>	<u>2,416,385</u>	<u>2,820,899</u>
<b>Charitable Activities by objective :</b>					
Regular Discourses	3	-	(797,004)	(797,004)	(855,804)
Lectures & Seminars	3	-	(566,760)	(566,760)	(608,572)
Religious Festival & Special Events	3	-	(194,825)	(194,825)	(209,197)
Retreats	3	-	(268,291)	(268,291)	(338,103)
Travel Expenditure incurred on behalf of members		-	-	-	-
Donations to further specific projects	3	(15,000)	(200,000)	(215,000)	(15,000)
		<u>(15,000)</u>	<u>(2,026,880)</u>	<u>(2,041,880)</u>	<u>(2,026,676)</u>
<b>Governance costs</b>	3	-	(234,178)	(234,178)	(259,644)
<b>Total resources expended</b>		<u>(15,000)</u>	<u>(2,261,058)</u>	<u>(2,276,058)</u>	<u>(2,286,320)</u>
<b>Surplus in the year</b>		17,086	123,241	140,327	534,579
Income and expenditure brought forward		3,384	14,911,824	14,915,208	14,380,629
Funds carried forward		<u>20,470</u>	<u>15,035,065</u>	<u>15,055,535</u>	<u>14,915,208</u>
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
<b>Accumulated fund carried forward</b>		<u>20,470</u>	<u>16,196,447</u>	<u>16,216,917</u>	<u>16,076,590</u>

Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

**BALANCE SHEET AS AT 31 DECEMBER 2015**

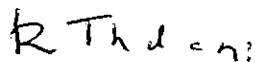
	Note	2015 £	2014 £
<b>Fixed Assets</b>			
Tangible assets	5	<u>12,130,128</u>	<u>12,570,740</u>
<b>Current Assets</b>			
Debtors	6	188,524	201,538
Cash at bank and in hand		<u>3,898,265</u>	<u>3,309,985</u>
		<u>4,086,789</u>	<u>3,511,523</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>-</u>	<u>5,673</u>
<b>Net Current Assets</b>		<u>4,086,789</u>	<u>3,505,850</u>
<b>Total Assets Less Current Liabilities</b>		<u>16,216,917</u>	<u>16,076,590</u>
<b>Represented by:</b>			
<b>Accumulated Funds</b>	8	<u>16,216,917</u>	<u>16,076,590</u>

Approved on behalf of the Board of Trustees on

14/1/2016



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



.....  
**Ratan Thadani**  
**Trustee**

The attached notes 1 to 11 form part of these financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**

### **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.

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

#### **Reconciliation with previous Generally Accepted Accounting Practice**

This is the first year in which financial statements have been prepared under FRS102, the trustees have considered whether in applying the Charities SORP FRS 102 a restatement of comparative items was needed. The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on net assets or the Statement of Financial Activities.

#### **Cash Flow Statement**

A cash flow statement has not been prepared as the Charity is entitled to the exemptions available for small entities under the provisions of the Charities SORP 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.

### 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.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 2. Investment Income

	Total 2015	Total 2014
	£	£
Bank Interest	71,075	79,356
Other	27,100	27,843
	<u>98,175</u>	<u>107,199</u>

### 3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Donations	Total 2015	Total 2014
	£	£	£	£	£	£	£	£
Rent Rates & Water	203,339	144,597	49,705	80,026	54,224	-	531,891	584,683
Electricity, fuel and gas	63,228	44,962	15,456	50,552	16,861	-	191,059	235,433
Insurance	17,676	12,570	4,321	-	4,714	-	39,281	43,117
Telephone & Fax	13,716	9,754	3,353	4,269	3,658	-	34,750	39,178
Printing & Stationery	22,171	15,766	5,420	4,391	5,912	-	53,660	65,413
Miscellaneous	825	587	202	2,765	220	-	4,599	25,816
Motor & Travel	56,353	40,073	13,775	18,759	15,027	-	143,987	131,343
Training	-	-	-	-	729	-	729	156
Donations	-	-	-	-	-	215,000	215,000	15,000
Repairs & Maintenance	64,483	45,855	15,763	50,477	17,196	-	193,774	256,112
Hire of Equipment	202	143	49	716	54	-	1,164	2,137
Kitchen & Catering	26,720	19,001	6,532	39,703	7,125	-	99,081	115,351
Garden expenses	1,327	944	324	11,352	354	-	14,301	14,904
IT Costs	45,282	32,201	11,069	44	12,075	-	100,671	100,049
Advertising	7,125	5,067	1,742	39,969	1,900	-	55,803	54,693
Legal & Professional	-	-	-	-	19,350	-	19,350	29,892
Bank Charges	-	-	-	-	1,564	-	1,564	1,381
Depreciation	274,557	195,240	67,114	(34,732)	73,215	-	575,394	571,662
	<u>797,004</u>	<u>566,760</u>	<u>194,825</u>	<u>268,291</u>	<u>234,178</u>	<u>215,000</u>	<u>2,276,058</u>	<u>2,286,320</u>

Refer to the Trustees Report for further details on the Donations to Specific Projects

### 4. Other incoming resources

	2015 £	2014 £
Management fee	15,345	31,350
Profit on disposal of fixed assets	2,500	31,181
	<u>17,845</u>	<u>62,531</u>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 5. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2015	14,861,542	4,302,407	1,412,547	347,576	117,216	21,041,288
Additions during the year	-	81,830	30,296	16,997	5,660	134,783
Reclassifications	-	-	-	-	-	-
Disposals in the year	-	-	-	-	(7,300)	(7,300)
At 31 December 2015	<u>14,861,542</u>	<u>4,384,237</u>	<u>1,442,843</u>	<u>364,573</u>	<u>115,576</u>	<u>21,168,771</u>
<b>Depreciation:</b>						
At 1 January 2015	5,808,545	989,127	1,234,690	336,551	101,636	8,470,549
Charge for the year	370,507	141,578	42,582	12,359	8,368	575,394
Depreciation on disposals	-	-	-	-	(7,300)	(7,300)
At 31 December 2015	<u>6,179,052</u>	<u>1,130,705</u>	<u>1,277,272</u>	<u>348,910</u>	<u>102,704</u>	<u>9,038,643</u>
<b>Net book value:</b>						
At 31 December 2015	<u>8,682,490</u>	<u>3,253,532</u>	<u>165,571</u>	<u>15,663</u>	<u>12,872</u>	<u>12,130,128</u>
At 31 December 2014	<u>9,052,997</u>	<u>3,313,280</u>	<u>177,857</u>	<u>11,025</u>	<u>15,580</u>	<u>12,570,740</u>

All fixed assets are used for direct charitable purposes.

### 6. Debtors

	2015	2014
	£	£
Other debtors	82,190	95,204
Prepayments and accrued income	106,334	106,334
	<u>188,524</u>	<u>201,538</u>

### 7. Creditors: amount falling due within one year

	2015	2014
	£	£
Other creditors	-	5,673
	<u>-</u>	<u>5,673</u>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. General Fund	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
Balances brought forward at start of the year	3,384	14,911,824	14,915,208	14,380,629
Net (outgoing)/incoming resources for the year	17,086	123,241	140,327	534,579
Balances carried forward at end of the year	20,470	15,035,065	15,055,535	14,915,208
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	20,470	16,196,447	16,216,917	16,076,590

Restricted funds carried forward are for disaster relief

### 9. 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 287 (2014: 283).

### 10. Financial & Capital Commitments

At 31 December 2015 the charity had total commitments under non cancellable operating leases as follows:

	Land & Buildings	
	2015 £	2014 £
Expiry date:		
Within one year	285,694	285,694
Between two and five years	701,966	701,966
In over five years	831,466	831,466

### 11. Related Party Transactions

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