



BRAHMA KUMARIS
WORLD SPIRITUAL UNIVERSITY (UK)

Annual Report
Year Ended 31 December 2018

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 2018

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Report of the Trustees for the year ended 31 December 2018

The trustees present their report along with the audited financial statements of the charity for the year ended 31 December 2018. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2015).

Legal and Administrative Information

Charity Name:	Brahma Kumaris World Spiritual University (UK)
Charity Numbers:	269971 – England and Wales SC040512 – Scotland
Trustees:	Mahesh Patel Ratan Thadani Sanjay Tulsidas Govind Vaswani Girish Wadhwani
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 VWV Solicitors Second Floor 3 Brindley Place Birmingham B1 2JB
Auditors:	Statutory Auditors LLP Avar Suites, Building 3, North London Business Park Oakleigh Road South London N11 1GN

TRUSTEES REPORT (Continued)

Structure, Governance and Management

Trustees and organisational structure

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

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

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

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

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

Risk Management

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

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

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

TRUSTEES REPORT (Continued)

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

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

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

Objects and Activities

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

It is registered as a charity with:

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

The charity's objects are:

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

TRUSTEES REPORT (Continued)

The charity delivers these objectives through the following core activities:

- Regular religious discourses.
- Celebrating religious festivals - including the Founder's Memorial Day, Maha Shiv Ratri, 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, exhibitions, fairs and festivals and women's and men's groups, and activities for specific communities, for example, business, healthcare and people of diverse nationalities and cultures.

Public Benefit

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

Serving the Community - Activities, Achievements and Performance

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

Religious Discourses

Morning religious discourses take place at various locations around the UK all year round. These daily discourses aid deeper understanding and assimilation of the principles and practice of Raja Yoga for both regular and new students. There are additional sessions for newcomers and those unable to attend the early morning gatherings. Students unable to come in person join the gathering remotely via the Internet (live webcast and Skype). (Daily average: 705 – E&W; 15 – S).

TRUSTEES REPORT (Continued)

Religious celebrations

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

- **The Founder's Memorial Day.** In memory of the passing of Brahma Baba, the Founder of the Brahma Kumaris, on 18th January 1969, all around the UK we have extra meditation and reflection and hold special events for the public throughout January. (1,612 - E&W; 18 - S).
- **Shiv Ratri** (The Night of Shiva) Shiv Ratri celebrates the time when the Divine (Shiva - Benefactor) incarnates in the physical world in order to empower and uplift human souls - when darkness comes to an end and the new day dawns. (1,415 - E&W; 21 - S).
- **Raksha Bandhan** (The Bond of Protection) Raksha Bandhan is traditionally celebrated every August by Hindus in India and across the world. In an atmosphere of deep meditation, a sacred thread (rakhi) is tied on the wrist of each one in the presence of the larger gathering. The festival is a joyful, silent celebration of the purification and protection that the soul experiences through a loving connection with God. (2,489- E&W; 88 - S).
- **Janmashtami** in August is a joyful celebration of the birthday of Lord Krishna, the most lovable child deity, the epitome of purity, innocence, playfulness and love. (660- E&W). At Harmony House in Leicester, 500 people took part in the festivities. The YouTube video of the special presentation on Shri Krishna Janmashtami has attracted 960 views: https://www.youtube.com/watch?v=SV4_JY_xr5M.



The Shri Krishna Janmashtami festivities at Harmony House, Leicester were attended by 500 people.

TRUSTEES REPORT (Continued)

- **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. A special public talk by Sister Jasu was given on the topic, **A Splash of Colour**, at Global Co-operation House on a snowy evening in March, attended by 20 people.
- **Diwali**, the Festival of Lights in November signifies the New Year and the coming of light to dispel the darkness. Brahma Kumaris all around the UK arranged and contributed to Diwali celebrations for students and the public (1,410 - E&W; 63 - S). In London, 450 people came to **Diwali – A Return to the Kingdom** at Global Co-operation House and we were again active members of the Diwali in London committee, which organises the huge annual Diwali celebration in Trafalgar Square (see special events page 13).
- **Navratri** (the Festival of Nine Nights). This Hindu festival celebrates the nine goddesses, or Shaktis (powers) – representing the powers of the human soul. Some of our regular students from many different cultures took part in an evening of 'garba raas' dancing at Global Co-operation House in September (36 - E&W).
- **Festivals of other faiths** were also honoured. For Christmas, especially, we always aim to share and encourage a spiritual perspective on this festival that has become increasingly materialistic – Christmas is a time for accepting and sharing the gifts of the virtues and strengths received from God. Christmas was celebrated in various ways, with public talks and performances, parties for our friends and contacts and local and national gatherings of new and regular students (230 - E&W; 223 - S).

Our Courses

We offered various courses based on Raja Yoga, which explore how to tap into our inner goodness, develop a loving relationship with God and so respond better to life's challenges and opportunities. The table below gives the figures for people attending our courses across the UK in 2018.

Course Title	England & Wales	Scotland
Raja Yoga	5,123	453
Positive Thinking	1,827	261
Stress-Free Living	990	0
Overcoming Anger	852	35
Self Esteem	1,294	63
Total	10,086	812

TRUSTEES REPORT (Continued)

Meditation sessions – encouraging and enabling silent reflection

We offered regular Raja Yoga meditation sessions for newcomers and for more experienced meditators - in addition to the daily morning gatherings mentioned above. These included Creative Meditation (mainly for newcomers), Lunchtime Meditation (in inner city locations), World Meditation Hour (an hour of silent reflection every third Sunday of each month to offer peaceful thoughts for the world) and special extended programmes as spiritual sustenance for regular students. (74,118 - E&W; 4,391 – S).

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

A wide variety of talks, seminars and workshops were offered, with speakers sharing their ideas, insights and tips, based on their own experience of studying and practising Raja Yoga up and down the country, all year round. (49,428 – E&W; 2,717 – S). A total of 2,561 people attended the regular monthly talks at IET London, Savoy Place organised by Inner Space Covent Garden.

Spiritual retreats

Residential and day retreats and special group gatherings for members of the public, invited guests and BK students took place at the Lighthouse Retreat Centre in Worthing, and other locations around the UK. Exploring how to develop the practical experience and application of Raja Yoga in everyday life, these events gave participants a welcome chance to reflect on their own spirituality and refresh their inner core values. (3,506 - E&W). *The Global Retreat Centre closed temporarily in March 2018 for necessary renovation work.*

Spiritual sustenance groups

A large number of groups – both for the public and for our students - met regularly throughout the year. These included: Youth, Children's Class, Women, Men, Environment, Spirit of Care, Health and Wellbeing, Non-violent Communication, Art of Listening, Churning Circle and several self-progress groups for new and regular students. (12,642– E&W; 100 – S).

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

Our Inner Spaces are accessible for people living and working in urban areas. Many also do a lot of outreach work in nearby neighbourhoods. Many thousands benefit from the meditation and self-development courses, meditation sessions and talks offered regularly and the quiet rooms they provide. Some have a book shop and some an art gallery. There are 10 Inner Spaces around the UK. (Attendance figures for Inner Space activities - talks, courses, daily classes, etc. - are included under those headings.)

A new Inner Space opened in Dalry Road, Edinburgh in June.

Journey into Inner Space, an exhibition exploring the convergence between science, spirituality, and mystical traditions and sharing the core teachings of Brahma Kumaris UK, was launched by Oxford

TRUSTEES REPORT (Continued)

Inner Space in 2018. Physicist Dr Jude Currivan, Lord Stone of Blackheath, the Rev. Dr Marcus Braybrooke and Sister Jayanti, European Director of the Brahma Kumaris, all spoke at the launch event in November. The exhibition uses Augmented Reality (AR) technology, accompanied by commentaries by actor Clarke Peters and Sister Jayanti.



Journey into Inner Space, an exhibition using Augmented Reality technology to share the core teachings of Brahma Kumaris UK was launched at Oxford Inner Space in November 2018.

Fairs and Exhibitions

In order to engage either a broader or a specific section of the UK public, we had a presence at many fairs, festivals and exhibitions up and down the country. Along with an exhibition stand or tent displaying information, books and CDs, we often offered a free and accessible 'drop-in' programme of meditations and talks or some values-based activities based on the teachings of Raja Yoga. (11,948 – E&W; 1,000 – S). For example:

- 2,500 people visited the Raja Yoga tents and took part in activities offered by **Wembley Inner Space at Watford Borough Council's annual *Big Beach*** event in the centre of Watford for two weeks in August.

Interfaith

We continue to work towards bringing people of different faiths and cultures closer together and to nurture a deeper understanding between different faiths based on acceptance and respect. We contributed to interfaith meetings and events in many places around the UK (230 – E&W; 233 – S). We also organised and hosted some interfaith events ourselves (included in general figures). For example:

- Sister Maureen and other speakers from Quaker, Muslim, Jewish, Christian and Buddhist faiths shared their perspectives on a positive response to climate change at '***Living the Change***' ***Interfaith Sustainable Living Celebration*** at Friends House, London in October.

TRUSTEES REPORT (Continued)

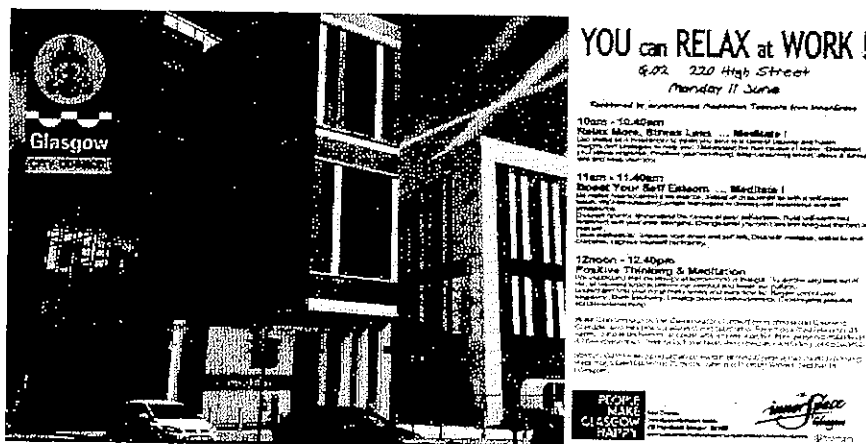
Outreach activities

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

- Regular talks and retreats in **Belfast and Derry, Northern Ireland**, attended by 335 people.

Courses, talks and meditation sessions took place in offices, schools and colleges, community centres, sports centres, libraries, meeting houses, hotels and hospitals. (11,720 – E&W; 13 – S). For example:

- **Glasgow City Council:** Inner Space Glasgow ran *You Can Relax at Work* sessions at Glasgow City Council Offices in June, attended by 30 people.
- **Imperial College Hospitals:** Monthly drop-in meditation sessions for staff and parents in the neonatal, paediatric, paediatric ICU and haematology/oncology wards of Queen Charlotte's and Chelsea Hospitals and St Mary's Hospital, attended by 231 people.
- **Over 60 different workplaces around London:** Inner Space Covent Garden offered customised sessions in organisations, companies, hotels, schools, universities and banks.



You Can Relax at Work sessions at Glasgow City Council Offices run by Inner Space Glasgow in June 2018

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

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

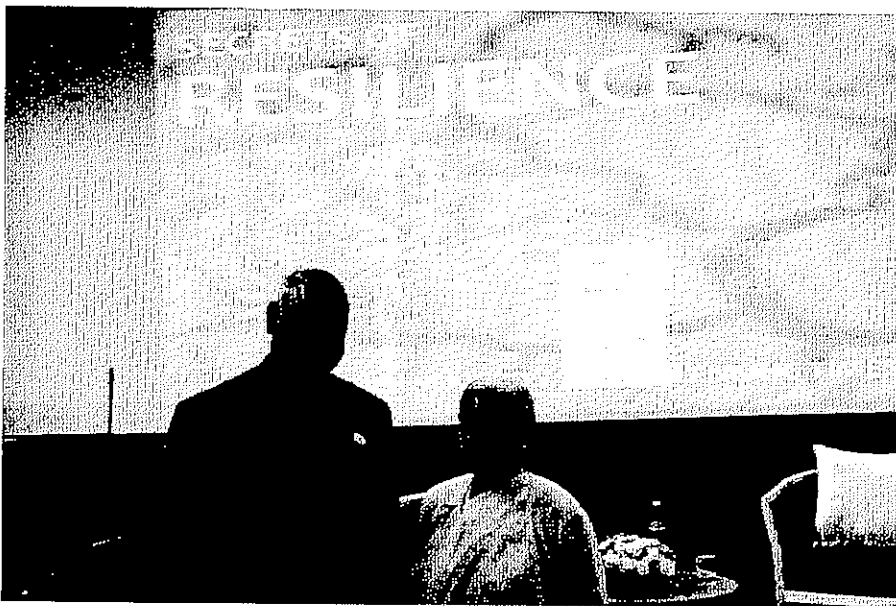
Events and activities for the spiritual sustenance of our students and teachers were organised all over the UK. These took the form of special gatherings, personal development and skills training, workshops, facilitated dialogue, spiritual exploration and discussion and expression through performing arts and audio/visual materials. (3,541 – E&W; 331 – S).

TRUSTEES REPORT (Continued)

Special Events

Secrets of Resilience – Manchester Conference Centre

At an event to honour the passing of the Founder of the Brahma Kumaris, Brahma Baba, Sister Jayanti explored the Secrets of Resilience with Neville Hodgkinson at Manchester Conference Centre in January. The event was attended by 245 people and the recording on Brahma Kumaris UK YouTube has had 4,800 views www.youtube.com/watch?v=B7Eo5u9XXxM.



Dean of Manchester Rogers Govender, with Sister Jayanti at the Manchester Conference Centre in January for *Secrets of Resilience*, attended by 245 people and later watched later by 4,800 plus online

International Women's Day

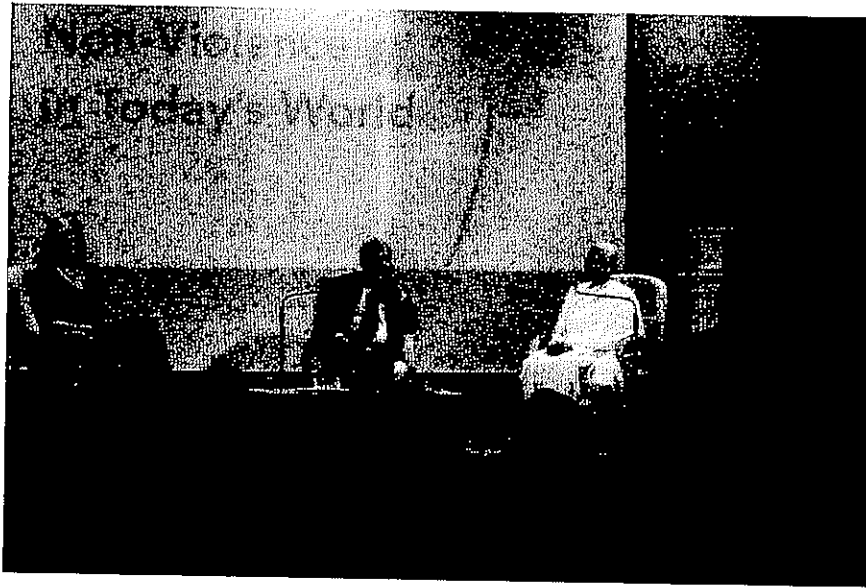
Brahma Kumaris UK organised and participated in events celebrating International Women's Day around the UK in March (195 – E&W). For example:

- At Harmony House, Leicester, former BBC Woman's Hour journalist Philippa Blackham led a discussion with Deputy Lieutenant Mehmooha Duke, Deacon Jan Sutton, RAF Warrant Officer Shobha Earl and Harmony House Co-ordinator Sister Indu on the theme *Press for Progress*, attended by 105 people.

Non-Violence in Today's World

Professor Bhikhu Parekh, member of the House of Lords and Chairman of the Gandhi Foundation, and Sister Jayanti were interviewed by Emily Buchanan at Global Co-operation House in September 2018 on the theme *Non-Violence in Today's World*. Heralding Gandhi's 150th anniversary in 2019, the event was attended by over 100 people with more than 120 watching online. The YouTube video has had 1,200 views: https://www.youtube.com/watch?v=_ipCeBIPELc.

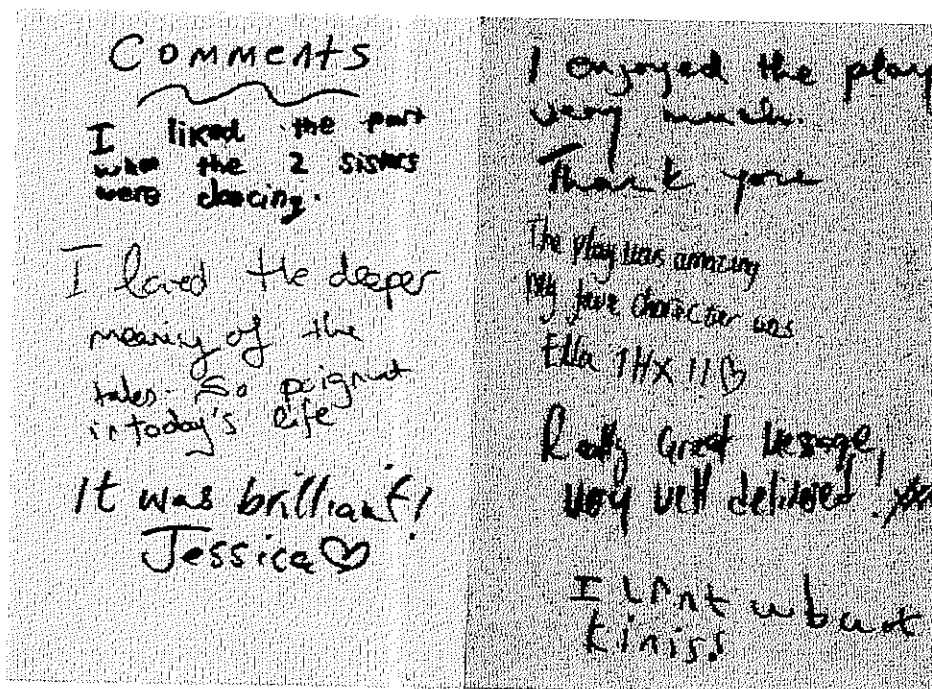
TRUSTEES REPORT (Continued)



Non Violence in Today's World
with Emily Buchanan, Professor
Bhikhu Parekh and Sister Jayanti in
September, attended by over 100
people and watched by more than
120 online.

Global Co-operation House Winter Play

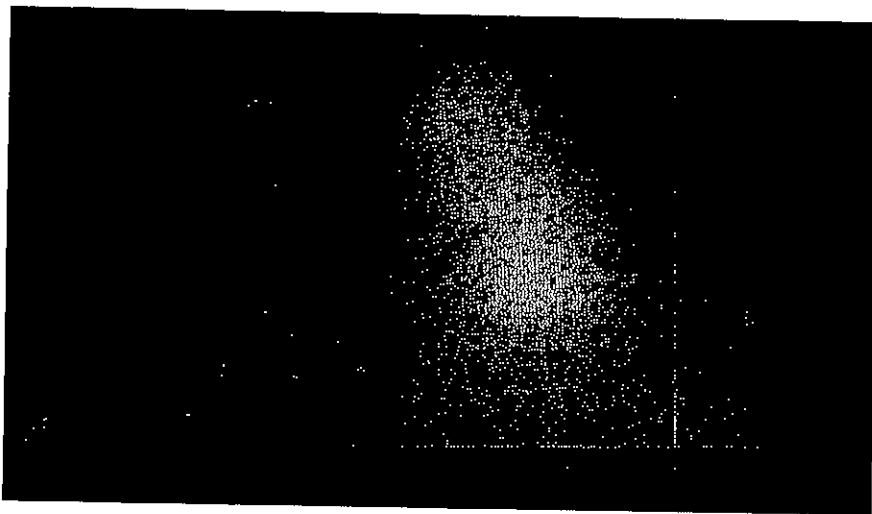
We created a new values-based Christmas play again in 2018, *Cinderella – an Act of Kindness*. The play was written, directed and performed by BK students of all ages at Global Co-operation House. There were 11 performances in total in December: 5 for the public, 4 for schools and 2 for Brahma Kumaris regular students. In total, 4,986 people attended, including children from 13 local schools.



"I just wanted to say
thank you for yesterday,
the children and the staff
loved the performance
and the message that was
sent out!"

Teacher, Barham
Primary School,
Wembley.

TRUSTEES REPORT (Continued)



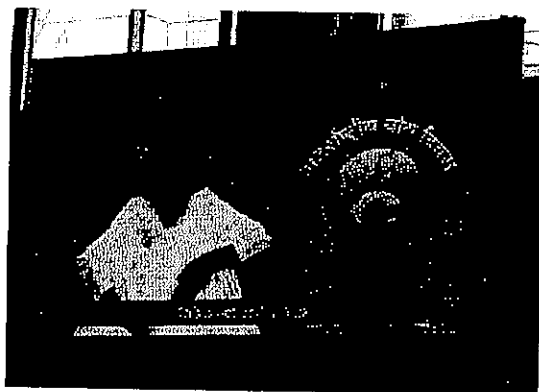
Cinderella – an Act of Kindness:
Our winter play for the local community was attended by 4,986 people.

Brahma Kumaris' contribution to events run by other organisations

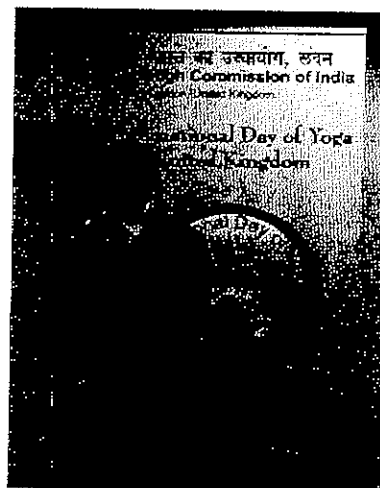
UN International Day of Yoga – 21st June

Brahma Kumaris all over the UK marked the UN International Day of Yoga (IDY) with special events shedding light on 'yoga' (connection) as meditation. For example:

- **Glasgow:** Inner Space Glasgow offered a short talk and meditation as part of a *Yoga for All* day in Bearsden, Glasgow, organised in association with the Consulate General of India, Edinburgh and local yoga teacher Ms. Manjulika Singh, attended by 50 people.
- **London:** A group of Brahma Kumaris joined celebrations at the offices of the Indian High Commission in London. A special Raja Yoga meditation evening was held at Global Co-operation House which was attended by the High Commission of India's Minister of Coordination. At Inner Space Wembley over 100 people gathered to mark IDY and support Refugee Week. A video of Dadi Janki was shown at a one day celebration organised by Swami Ramdev at London's Olympia. More than 270 people participated in IDY events in the London area alone.



Dadi Janki's video message for IDY at London's Olympia



Mr A.S. Rajan,
Minister of
Coordination from
High Commission of
India, speaking at our
event.

TRUSTEES REPORT (Continued)

Diwali in Trafalgar Square

Brahma Kumaris (UK) works with the Mayor of London's office and The Diwali in London Committee, consisting of 12 Hindu organisations and TV and Radio broadcast media, to create *Diwali on Trafalgar Square*, London's annual celebration of the Festival of Lights. An estimated 40,000 people from all cultures and faiths attend the event each year. On the day BKs helped manage the main stage and backstage. In terms of content, we provided:

- Coordination of the Yoga & Meditation Zone and its activities throughout the day.
- A video message for Diwali from Dadi Janki, Spiritual Head of Brahma Kumaris, was shown on the large screen at the start of the event.
- Talks by Sister Jaymini and Sister Bhavna at the Diwali in London *Unity Zone*
- *Glimpse of the Goddesses* marquee with four different creative activities for the public to participate in.
- *Yoga Moment* led by Sister Jaymini and four young Brahma Kumaris meditation on the main stage

Crowds at Trafalgar Square about to experience the Yoga Moment



Public waiting to enter the Yoga & Meditation Zone and Glimpse of Goddesses marquees

TRUSTEES REPORT (Continued)

Engaging the public through the Internet and Social Media

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

Social media

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

Websites

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

Other Media

- Meditation apps
Bee.Zone, a new meditation app was launched in January 2018. Meditation Lounge, Brahma Kumaris 'Traffic Control'



The *Bee.Zone* app was launched in 2018.

TRUSTEES REPORT (Continued)

- Radio interviews. For example:
 - Bradford Radio, July
 - BBC Radio Oxford, November
 - Cambridge Radio 105, December

Activities in Scotland

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

Our Volunteers

The trustees would like to pay special tribute to the efforts of all our volunteers in enabling the charity to meet its objectives. Individuals who benefit from the charity frequently choose to give their time and support to show their appreciation. We are delighted to have so many volunteers who contribute selflessly in various departments to deliver the activities of the charity, so as to serve the wider community all year round. Our volunteers, with all their skills, enthusiasm and dedication to service, are without doubt the charity's most valuable 'assets'.

Financial Review and Results for the year

The total income generated for the year amounted to £3,329,003 (2017: £2,029,470) and total resources expended amounts to £2,296,983 (2017: £2,395,909).

The income was predominantly raised through voluntary donations of £2,533,305 (2017: £1,698,942).

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 have approved the plumbing and refurbishment project at their flagship retreat centre in Oxford. The anticipated costs for the project are now estimated to be in excess of £6.8m and have therefore commenced a fundraising initiative. At the date of signing this report a contractual commitment has yet to be entered into. The Charity has successfully collected £1.4m as disclosed in the notes to the accounts and a further £2m post year end has also been collected. The trustees continue to monitor the incoming funds regularly and are of the opinion that the full amount will be collected for the refurbishment project.

TRUSTEES REPORT (Continued)

Investment Policy

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

Reserves Policy

A substantial proportion of the reserves shown in the balance sheet are represented by assets other than cash. Of the total unrestricted reserves as at 31 December 2018 as disclosed in the Statement of Financial Activities, the trustees consider it reasonable given its policy to retain at least £2m to fund ongoing costs of the Charity for at least one year provided that the incoming voluntary donations remain at the minimum level of £2m. The trustees will endeavour to maintain them at this level by continuing its charitable activities as in previous years whilst also continuing to manage the Charity's outgoings.

The unrestricted reserves are considered for adequacy in relation to:

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

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

Going Concern

The trustees' board has reviewed the financial position of the charity and consequently believes that there are sufficient reserves to manage any foreseeable operational or financial risks. The board therefore considers that the charity has adequate resources to continue in operational existence for at least a year from the date of signing this Trustees Report and annual accounts and for the foreseeable future. For this reason, the trustees' board continues to adopt the going concern basis of accounting in preparing the accounts.

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.

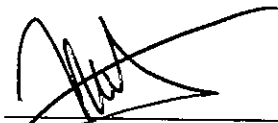
TRUSTEES REPORT (Continued)

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

23/09/19.

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 2018 on pages 21 to 30. 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 2018 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 16, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

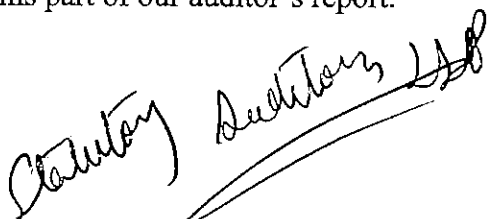
In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity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

Auditor's responsibilities for the audit of the financial statements

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

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

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



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

23/09/2019
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 2018

	Note	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
INCOMING RESOURCES		£	£	£	£
Voluntary Income					
Donations		1,205,097	1,328,208	2,533,305	1,698,942
Legacies		-	245,353	245,353	13,184
Taxrefunds on Gift Aid Donations		219,029	241,892	460,921	178,695
Activities to Generate funds					
Investment Income	2	-	68,154	68,154	94,270
Other Incoming resources		-	21,270	21,270	44,379
Net Incoming resources available for charitable Application		<u>1,424,126</u>	<u>1,904,877</u>	<u>3,329,003</u>	<u>2,029,470</u>
Charitable Activities by objective :					
Regular Discourses	3	-	(952,180)	(952,180)	(915,894)
Lectures & Seminars	3	-	(677,106)	(677,106)	(651,302)
Religious Festival & Special Events	3	-	(232,754)	(232,754)	(223,885)
Retreats	3	-	(144,294)	(144,294)	(289,727)
Donations to further specific projects	3	-	-	-	(20,500)
		<u>-</u>	<u>(2,006,334)</u>	<u>(2,006,334)</u>	<u>(2,101,308)</u>
Governance costs	3	-	(290,649)	(290,649)	(294,601)
Total resources expended		<u>-</u>	<u>(2,296,983)</u>	<u>(2,296,983)</u>	<u>(2,395,909)</u>
Transfers	7	(397,402)	397,402	-	(294,601)
(Deficit) / Surplus in the year		<u>1,026,724</u>	<u>5,296</u>	<u>1,032,020</u>	<u>(366,439)</u>
Income and expenditure brought forward		575,000	13,837,764	14,412,764	14,779,203
Funds carried forward		<u>1,601,724</u>	<u>13,843,060</u>	<u>15,444,784</u>	<u>14,412,764</u>
Revaluation reserve		-	1,161,382	1,161,382	1,161,382
Accumulated fund carried forward		<u>1,601,724</u>	<u>15,004,442</u>	<u>16,606,166</u>	<u>15,574,146</u>


Note : All amounts relate to continuing activities

The attached notes form part of these financial statements

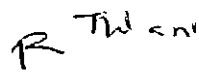
BALANCE SHEET AS AT 31 DECEMBER 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	5	<u>11,118,831</u>	<u>11,299,439</u>
Current Assets			
Debtors	6	110,529	123,618
Cash at bank and in hand		<u>5,376,806</u>	<u>4,151,089</u>
		<u>5,487,335</u>	<u>4,274,707</u>
Net Current Assets		<u>5,487,335</u>	<u>4,274,707</u>
Total Assets Less Current Liabilities		<u>16,606,166</u>	<u>15,574,146</u>
Represented by:			
Accumulated Funds	7	<u>16,606,166</u>	<u>15,574,146</u>

Approved on behalf of the Board of Trustees on 23/09/19.



Mahesh Patel
 Trustee



Ratan Thadani
 Trustee

The attached notes 1 to 10 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

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 2018	Total 2017
	£	£
Bank Interest	37,154	63,315
Other	31,000	30,955
	<u>68,154</u>	<u>94,270</u>

3. Analysis of Total Unrestricted Resources Expended

Charitable Activity	Regular Discourses	Lectures & Seminars	Religious Festival & Special Events	Retreats	Governance	Total	Total
						2018	2017
	£	£	£	£	£	£	£
Rent Rates & Water	283,113	201,325	69,205	22,103	75,497	651,243	600,883
Electricity, fuel and gas	66,675	47,413	16,298	20,417	17,780	168,583	200,669
Insurance	32,890	23,388	8,040	752	8,771	73,841	58,898
Telephone & Fax	15,657	11,134	3,827	3,433	4,175	38,226	38,965
Printing & Stationery	10,871	7,730	2,657	916	2,899	25,073	23,192
Miscellaneous	-	-	-	4,195	-	4,195	13,636
Motor & Travel	49,192	34,981	12,025	12,097	13,118	121,413	121,172
Training	-	-	-	-	2,266	2,266	1,750
Donations	-	-	-	-	-	-	20,500
Repairs & Maintenance	145,752	103,646	35,628	37,188	38,867	361,081	477,901
Hire of Equipment	16,516	11,745	4,037	84	4,404	36,786	3,109
Kitchen & Catering	31,446	22,362	7,687	7,557	8,386	77,438	88,667
Garden expenses	1,450	1,031	354	4,965	387	8,187	14,050
IT Costs	46,292	32,919	11,316	-	12,345	102,872	98,572
Advertising / Promotion	5,445	3,872	1,331	119	1,452	12,219	11,330
Legal & Professional	-	-	-	-	33,245	33,245	46,399
Bank Charges	-	-	-	-	1,222	1,222	2,214
Depreciation	246,881	175,560	60,349	30,468	65,835	579,093	574,002
	<u>952,180</u>	<u>677,106</u>	<u>232,754</u>	<u>144,294</u>	<u>290,649</u>	<u>2,296,983</u>	<u>2,395,909</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Tangible Fixed Assets

	Freehold Properties	Leasehold Property	Furniture Fittings & Equipment	Computer	Motor vehicle	Total
Cost:	£	£	£	£	£	£
At 1 January 2018	14,861,542	4,625,807	1,488,952	365,868	135,136	21,477,305
Additions during the year	-	329,232	53,076		16,177	398,485
Disposals in the year		-	-	-	(900)	(900)
At 31 December 2018	<u>14,861,542</u>	<u>4,955,039</u>	<u>1,542,028</u>	<u>365,868</u>	<u>150,413</u>	<u>21,874,890</u>
Depreciation:						
At 1 January 2018	6,920,066	1,431,278	1,344,993	365,437	116,092	10,177,866
Charge for the year	370,507	161,346	35,526	431	11,283	579,093
Disposals in the year	-	-	-	-	(900)	(900)
At 31 December 2018	<u>7,290,573</u>	<u>1,592,624</u>	<u>1,380,519</u>	<u>365,868</u>	<u>126,475</u>	<u>10,756,059</u>
Net book value:						
At 31 December 2018	<u>7,570,969</u>	<u>3,362,415</u>	<u>161,509</u>	<u>-</u>	<u>23,938</u>	<u>11,118,831</u>
At 31 December 2017	<u>7,941,476</u>	<u>3,194,529</u>	<u>143,959</u>	<u>431</u>	<u>19,044</u>	<u>11,299,439</u>

All fixed assets are used for direct charitable purposes.

5. Debtors

	2018	2017
	£	£
Other debtors	4,195	17,284
Prepayments and accrued income	106,334	106,334
	<u>110,529</u>	<u>123,618</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. General Fund

	Restricted Funds 2018 £	Unrestricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Balances brought forward at start of the year	575,000	13,837,764	14,412,764	14,779,203
Net (outgoing)/incoming resources for the year	1,026,724	5,296	1,032,020	(366,439)
Balances carried forward at end of the year	1,601,724	13,843,060	15,444,784	14,412,764
Revaluation reserves	-	1,161,382	1,161,382	1,161,382
Accumulated funds carried forward	1,601,724	15,004,442	16,606,166	15,574,146

Restricted funds of £1,601,724 (2017: £575,000) are carried forward for the Global Retreat Centre plumbing and refurbishment project.

7. Funds

(a) Analysis of restricted funds

	Balance at 1.1.18 £	Movements in 2018			Balance at 31.12.18 £
		Incoming £	Outgoing £	Transfers £	
Restricted funds					
Global Retreat Centre plumbing and refurbishment project	575,000	1,424,126	-	(397,402)	1,601,724
Total funds	<u>575,000</u>	<u>1,424,126</u>	<u>-</u>	<u>(397,402)</u>	<u>1,601,724</u>

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

	2018			2017		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	11,118,831	11,118,831	-	11,299,439	11,299,439
Net current assets	1,601,724	3,885,611	5,487,335	575,000	3,699,707	4,274,707
Net assets	1,601,724	15,004,442	16,606,166	575,000	14,999,146	15,574,146

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 260 (2017: 287).

9. Financial & Capital Commitments

At 31 December 2018 the charity had total commitments under non-cancellable operating leases as follows:

	Land & Buildings	
	2018 £	2017 £
Expiry date:		
Within one year	429,624	415,024
Between two and five years	727,124	816,640
In over five years	1,041,256	1,138,132

10. 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.