REGISTERED COMPANY NUMBER: 6767140 (England and Wales)
REGISTERED CHARITY NUMBER: 1128649

SHRI RAM CHANDRA MISSION UK

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SHRI RAM CHANDRA MISSION UK

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SHRI RAM CHANDRA MISSION UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is to protect and preserve the public health through the practice of the Sahaj Marg system of meditation, now also known as Heartfulness (HFN UK).

Significant activities

The company's principal activities are:

- Establish meditation centres for practitioners of Sahaj Marg/Heartfulness within the United Kingdom.
- Work in partnership with Shri Ram Chandra Mission Ireland (an Irish Charity having similar objectives).
- Facilitate meditation, study groups, retreats and public information open days in established Shri Ram Chandra Mission UK (SRCM UK)/Heartfulness centres. Increasingly, meditation is also offered through online platforms and various social media channels.
- Facilitation and introduction of members of the public in the system of Sahaj Marg/Heartfulness Meditation.
- Disseminate SRCM UK/Heartfulness literature and information of the charity to its members and the public throughout the United Kingdom.

Volunteers

The Charity has been dependent on the services of volunteers to carry out its objectives. The volunteers (including directors) give their time free of charge, and it is not possible to quantify the benefit arising to the company. The directors wish to express their deep gratitude to those who give their service in this way. A Volunteers' training programme is updated every year with any new policies and volunteers are required to complete the training every year to ensure that they are up to date.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Funding and Charity Management

The total income for the year ended 31 December 2025 was £112,500, representing a decrease of £237,994 compared to the previous year's income of £350,494. This significant decrease was primarily driven by a reduction in income from events, which fell by £205,088 to £20,380. The reduction largely reflects the fact that the Heartfulness European Event held in London in May 2024 generated £216,563 of event income in the previous year and was not repeated in 2025.

Donations for the year ended 31 December 2025 decreased by £19,105 to £71,930. A significant contributing factor to this decrease was a €30,000 donation pledged by Heartfulness Foundation Belgium in the previous year to support the costs associated with the Heartfulness European Event held in London in May 2024.

Gift Aid income fell by £11,755 to £8,899 in the year ended 31 December 2025. This decrease is largely attributable to the reduction in donations during 2025. The Gift Aid claim for the financial year 2025 will be submitted once the accounts are filed.

Income from the sale of books was £9,095 in 2025, compared with £10,598 in 2024, while investment income from the interest received decreased from £2,739 to £2,196.

As is consistent with the nature of the Charity, the majority of income is derived from donations and legacies, including Gift Aid. In 2025, donations and Gift Aid together accounted for £80,829 of total income.

Operational expenses related to the running of Heartspots were primarily met through voluntary donations from Heartfulness practitioners. These donations were received via standing orders and online transfers. In addition, administrative costs, including those related to the maintenance of the London Meditation Centre, were fully covered through such contributions.

Meditation Centres and Groups

London Centre: In February 2012, SRCM UK acquired a long-term leasehold interest (990 years) on premises located in Stratford, London. These premises were subsequently converted into an ashram (spiritual centre) for the benefit and use of Heartfulness practitioners across the UK and Ireland. The acquisition was financed through a combination of local savings and donations received both from within the UK and from supporters across the global SRCM/Heartfulness community.

During 2025, the Charity completed the letting of the Stratford property in London. The property was transferred to the tenant on 18 November 2025 following completion of the new lease. The lease provides for an initial rent-free period to enable the tenant to undertake works to adapt the premises to their requirements. Rental income under the new lease commenced after the year end.

Other UK Heartspots: During 2025, Heartfulness meditation activities continued to be offered via a network of centres and local groups throughout the United Kingdom. Regular group meditations and associated activities took place in a number of locations across the country.

At 31 December 2025, the Charity had 168 volunteers and 110 certified trainers across the United Kingdom. Activities were delivered through established Heartspots and local groups, with trainers and volunteers supporting regular group meditations, outreach activities and other Heartfulness programmes. The regional structure with local coordinators continued to support the delivery of activities and a more localised approach to the organisation.

The Charity's trainer and volunteer network continued to support regular meditation sessions and outreach activities, both in person and through online platforms. These activities provided opportunities for new meditators as well as established Heartfulness practitioners to participate in meditation and a range of related programmes.

ACHIEVEMENTS AND PERFORMANCE

Expansion

During 2025, the Charity continued to develop its local and regional activities, with an increasing focus on strengthening community-based Heartfulness activities and established sustainable local hubs.

The Charity continued to operate through its regional structure, with activities being coordinated locally to respond to the needs of practitioners and members of the public. The development of local Heartspots and recurring sessions helped provide greater accessibility to Heartfulness meditation across different parts of the United Kingdom.

The Charity also continued to develop outreach activities through public events, community venues and collaborations with organisations interested in health and wellbeing.

Heartfulness Outreach Activities

Heartfulness outreach activities continued during 2025, with volunteers and trainers delivering meditation and wellbeing sessions through a range of public, community and organisational settings.

Trainers delivered wellbeing and meditation sessions to organisations across the UK. The Charity also promoted Heartfulness practices through participation in health and wellbeing activities and through sessions delivered in businesses, universities and community venues across the country.

Public-facing activities included events associated with internationally recognised observances, including the International Day of Yoga and World Meditation Day. These activities provided opportunities to introduce members of the public to Heartfulness meditation and to increase awareness of its potential benefits as a wellbeing practice.

The Charity also continued to develop its digital outreach. Social media and other online activities supported the Charity's ability to reach members of the public beyond its established physical centres and local groups.

The Charity's activities remained accessible to the public without charge for community-led meditation sessions, supporting its charitable objective of protecting and preserving public health through the practice of Heartfulness meditation.

Future developments

Looking ahead, the Trustees intend to continue developing the Charity's activities in line with its objectives. Particular emphasis on strengthening local Heartfulness hubs, supporting volunteers and trainers whilst maintaining an effective communications infrastructure will be a key focus.

Following the completion of the new lease of the Charity's Stratford property in November 2025, the Trustees expect the property to provide an additional source of income for the Charity in future years, supporting the Charity's ongoing activities and longer-term development.

The Charity will continue to focus on strengthening local community-based Heartspots and, where appropriate, develop regular sessions into more established local hubs. The Trustees also intend to explore opportunities around local community grants and other sources of funding to help support the rising costs associated with delivering activities in community venues.

The regional structure and local coordinator network will continue to support the Charity in identifying regional needs and providing accessible Heartfulness meditation and wellbeing activities throughout the United Kingdom.

FINANCIAL REVIEW

Principal funding sources

The Charity's activities and development during the year continued to be funded primarily through donations and event-related income, with additional contributions from Gift Aid, book sales and interest received.

For the year ended 31 December 2025, total income amounted to £112,500, compared with £350,494 in the previous year. The significant decrease was primarily driven by a reduction in income from events, which fell from £225,468 in 2024 to £20,380 in 2025. The 2024 figure included £216,563 generated by the Heartfulness European Event held in London in May 2024, which was not repeated in 2025.

Donations decreased from £91,035 in 2024 to £71,930 in 2025. Gift Aid income also decreased from £20,654 to £8,899. The reduction in donations was influenced in part by a €30,000 donation pledged by Heartfulness Foundation Belgium in the previous year in support of the 2024 European Event.

Income from the sale of books decreased from £10,598 to £9,095, while interest received decreased from £2,739 to £2,196.

These funding streams remain vital to the Charity's ability to maintain its activities and fulfil its charitable objectives across the United Kingdom.

Expenditure and Deficit

Total expenditure decreased significantly during the year from £418,003 in 2024 to £176,452 in 2025, a reduction of £241,551. The decrease was primarily due to the substantial reduction in event expenditure following the Heartfulness European Event held in 2024. Heartfulness event costs were £44,423 in 2025 compared with £326,099 in 2024, of which £323,814 related to the 2024 European Event.

Legal fees of £29,253 were incurred during the year, compared with nil in 2024. The majority of these costs related to legal work associated with the new lease of the Stratford property, with £3,823 relating to the review and updating of the Charity's safeguarding policies.

Property consultants' fees increased to £12,156 in 2025, compared with £1,089 in 2024, principally reflecting costs associated with the letting of the Stratford property. This included an updated property valuation required in connection with the new tenancy and letting agent's commission for introducing and negotiating the new lease.

Property maintenance costs decreased to £319 in 2025, compared with £5,847 in 2024. This reflected the absence of significant repair requirements during the year and the letting of the Stratford property towards the end of the year.

Despite the significant reduction in expenditure, the decrease in income resulted in a deficit for the year ended 31 December 2025 of £63,952, compared with a deficit of £67,509 in 2024.

Reserves policy

It is the policy of the Charity to maintain unrestricted reserves, i.e. unrestricted funds not committed or invested in fixed assets, at a level which equates to at least four to six months annual income.

At 31 December 2025, the Charity's unrestricted funds were £358,504, of which £25,990 represented fixed assets. The Trustees continue to monitor the level of unrestricted reserves against the Charity's reserves policy and the Charity's anticipated future requirements.

Funds in deficit

There were no funds in deficit at the year ended 31 December 2025.

Results for the year

The Statement of Financial Activities on page 8 reflects a deficit of £63,952 for the year ended 31 December 2025 (2024: deficit of £67,509). The net assets of the company at the year ended 31 December 2025 were £1,337,275 (2024: £1,401,227).

The Charity's tangible fixed assets had a net book value of £1,004,761 at 31 December 2025, compared with £1,033,282 at the previous year end. Cash at bank and in hand increased from £333,691 to £359,201 during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status of Charity Governing document

The Charity is controlled by its governing document (Memorandum and Articles) and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Shri Ram Chandra Mission UK ("the Charity") is a company limited by guarantee, company number 6767140. The company, also known as SRCM UK and now trading/working as Heartfulness UK, is registered in England and Scotland as a charity (Charity Commission No. 1128649, OSCR No. SCO38615). The Charity is governed by its Memorandum and Articles of Association.

Recruitment and appointment of directors

Directors are appointed for a fixed term of 4 years but can be re-appointed after this period. New directors are appointed at the discretion of the company, approved by a majority in a board of directors' meeting. The Charity's values, aims and objectives are explained to new directors, as well as its day-to-day operations. The statutory responsibilities of directors are also outlined according to the Memorandum and Articles of Association.

Updating the charity's policies

All relevant policies and codes of conduct are also displayed on the UK website for viewing by the general public.

Administrative Structure

The directors of the Charity are responsible for the overall administration of the company. An Executive Committee comprising the President, Secretary, Assistant Secretaries and Treasurer oversees the day-to-day operations of the Charity. Trainers and Heartspot Coordinators support the work of the Executive Committee in the UK.

SHRI RAM CHANDRA MISSION UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
6767140 (England and Wales)

Registered Charity number
1128649

Registered office
27 Sullivan Road
Tonbridge
TN10 4DD

Trustees
M A Barnes
K Devlin (resigned 4/8/2025)
J Nelson
R J Pearmain
K Rengarajan
P Srivastava
T Rathod
A T Cullen
L M Geddes
P Narayanswamy (appointed 4/8/2025)

Company Secretary
T Rathod

Independent Examiner
William Vernall
Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Solicitors
Anderson Strathern
58 Morrison Street
Edinburgh
EH3 8BP

Bankers
Metrobank
One Southampton Row
London
WC1B 5HA

Approved by order of the board of trustees on 25 August 2026 and signed on its behalf by:

Tejal Rathod

T Rathod - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI RAM CHANDRA MISSION UK

Independent examiner's report to the trustees of Shri Ram Chandra Mission UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Vernall

William Vernall
The Institute of Chartered Accountants of Scotland

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

25 August 2026

SHRI RAM CHANDRA MISSION UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted £	Restricted £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80,829	-	80,829	111,689
Charitable activities	4				
Protection and preservation of public health		29,475	-	29,475	236,066
Investment income	3	2,196	-	2,196	2,739
Total		112,500	-	112,500	350,494
EXPENDITURE ON					
Charitable activities	5				
Protection and preservation of public health		145,069	238	145,307	386,706
Other	7	3,651	27,494	31,145	31,297
Total		148,720	27,732	176,452	418,003
NET INCOME/(EXPENDITURE)		(36,220)	(27,732)	(63,952)	(67,509)
RECONCILIATION OF FUNDS					
Total funds brought forward		394,724	1,006,503	1,401,227	1,468,736
TOTAL FUNDS CARRIED FORWARD		358,504	978,771	1,337,275	1,401,227

The notes form part of these financial statements

SHRI RAM CHANDRA MISSION UK

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	11	1,004,761	1,033,282
CURRENT ASSETS			
Stocks	12	2,423	5,901
Debtors	13	8,689	51,259
Cash at bank and in hand		359,201	333,691
		370,313	390,851
CREDITORS			
Amounts falling due within one year	14	(37,799)	(22,906)
NET CURRENT ASSETS		332,514	367,945
TOTAL ASSETS LESS CURRENT LIABILITIES		1,337,275	1,401,227
NET ASSETS		1,337,275	1,401,227
FUNDS	16		
Unrestricted funds		358,504	394,724
Restricted funds		978,771	1,006,503
TOTAL FUNDS		1,337,275	1,401,227

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2026 and were signed on its behalf by:

Tejal Rathod

T Rathod - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is pounds sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	-	2% on cost
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	71,930	-	71,930	91,035
Gift aid	8,899	-	8,899	20,654
	80,829	-	80,829	111,689

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Interest received	2,196	-	2,196	2,739

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Income from events	Protection and preservation of public health	20,380	225,468
Sale of books	Protection and preservation of public health	9,095	10,598
		29,475	236,066

Included in Income from events in 2024 was income of £216,563 from the Heartfulness European Event, which was not repeated this year.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Protection and preservation of public health	145,307

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Other operating leases	23,044	14,234
Rates and water	11,482	12,247
Insurance	488	478
Light and heat	4,735	6,845
Telephone and Internet	993	430
Printing	3,487	1,639
Sundries	811	4,615
Purchase of books	8,106	9,873
Foreign exchange loss/(gain)	(3,678)	-
Property consultants fees	12,156	1,089
Property maintenance	319	5,847
Heartfulness event costs	44,423	326,099
IT software and consumables	3,045	3,310
Advertising and promotion (charitable activities)	5,492	-
Legal fees	29,253	-
Loss on sale of assets	1,151	-
	145,307	386,706

Included in Heartfulness Event costs in 2024 were Heartfulness European Event costs of £323,814. This event did not take place in 2025.

7. OTHER

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Accountancy fees	3,018	-	3,018	2,669
Depreciation	633	27,494	28,127	28,628
	3,651	27,494	31,145	31,297

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	28,127	28,628
Other operating leases	23,044	14,234
Deficit on disposal of fixed assets	1,151	-

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no expenses reimbursed to trustees in the current or previous year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted £	Restricted £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,689	-	111,689
Charitable activities			
Protection and preservation of public health	236,066	-	236,066
Investment income	2,739	-	2,739
Total	350,494	-	350,494
EXPENDITURE ON			
Charitable activities			
Protection and preservation of public health	386,706	-	386,706
Other	3,585	27,712	31,297
Total	390,291	27,712	418,003
NET INCOME/(EXPENDITURE)	(39,797)	(27,712)	(67,509)
RECONCILIATION OF FUNDS			
Total funds brought forward	434,521	1,034,215	1,468,736
TOTAL FUNDS CARRIED FORWARD	394,724	1,006,503	1,401,227

continued...

11. TANGIBLE FIXED ASSETS

	Long leasehold	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 January 2025	1,384,501	59,894	708	1,445,103
Additions	-	-	757	757
Disposals	-	(23,622)	(708)	(24,330)
At 31 December 2025	1,384,501	36,272	757	1,421,530
DEPRECIATION				
At 1 January 2025	354,031	57,085	705	411,821
Charge for year	27,691	415	21	28,127
Eliminated on disposal	-	(22,474)	(705)	(23,179)
At 31 December 2025	381,722	35,026	21	416,769
NET BOOK VALUE				
At 31 December 2025	1,002,779	1,246	736	1,004,761
At 31 December 2024	1,030,470	2,809	3	1,033,282

12. STOCKS

	2025	2024
	£	£
Stocks	2,423	5,901

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	-	24,813
Income tax recoverable	8,689	26,446
	8,689	51,259

 continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	12,805	17,300
Other creditors	22,096	-
Accruals and deferred income	2,898	5,606
	37,799	22,906

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	25,990	978,771	1,004,761	1,033,282
Current assets	370,313	-	370,313	390,851
Current liabilities	(37,799)	-	(37,799)	(22,906)
	358,504	978,771	1,337,275	1,401,227

16. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	Transfers between funds	At 31/12/25
	£	£	£	£
Unrestricted funds				
General Fund	367,945	(34,674)	(757)	332,514
Designated Assets Fund	26,779	(1,546)	757	25,990
	394,724	(36,220)	-	358,504
Restricted funds				
Ashram Property Fund	1,006,503	(27,732)	-	978,771
TOTAL FUNDS	1,401,227	(63,952)	-	1,337,275

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	112,500	(147,174)	(34,674)
Designated Assets Fund	-	(1,546)	(1,546)
	112,500	(148,720)	(36,220)
Restricted funds			
Ashram Property Fund	-	(27,732)	(27,732)
TOTAL FUNDS	112,500	(176,452)	(63,952)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General Fund	406,826	(38,881)	367,945
Designated Assets Fund	27,695	(916)	26,779
	434,521	(39,797)	394,724
Restricted funds			
Ashram Property Fund	1,034,215	(27,712)	1,006,503
TOTAL FUNDS	1,468,736	(67,509)	1,401,227

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	350,494	(389,375)	(38,881)
Designated Assets Fund	-	(916)	(916)
	350,494	(390,291)	(39,797)
Restricted funds			
Ashram Property Fund	-	(27,712)	(27,712)
TOTAL FUNDS	350,494	(418,003)	(67,509)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General Fund	406,826	(73,555)	(757)	332,514
Designated Assets Fund	27,695	(2,462)	757	25,990
	434,521	(76,017)	-	358,504
Restricted funds				
Ashram Property Fund	1,034,215	(55,444)	-	978,771
TOTAL FUNDS	1,468,736	(131,461)	-	1,337,275

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	462,994	(536,549)	(73,555)
Designated Assets Fund	-	(2,462)	(2,462)
	462,994	(539,011)	(76,017)
Restricted funds			
Ashram Property Fund	-	(55,444)	(55,444)
TOTAL FUNDS	462,994	(594,455)	(131,461)

The General Fund encompasses all income and expenditure relating to the primary focus activities of the company, other than those for which funding is restricted.

The Designated Assets Fund represents the net book value of the company's fixed assets, distinguishing their value from unrestricted funds immediately available for use.

The Ashram Property Fund is a restricted fund which represents the purchase and refurbishment of leasehold property for the use as an ashram.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

18. LIABILITY OF MEMBERS

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up the company is limited to £1. At 31 December 2025 there were 9 members (31 December 2024: 9).