

Brigham Young University Limited  
(A limited company and registered charity)

Annual report and financial statements  
Year ended 31 December 2017



Company number: 01496990

Charity number: 280605

**Brigham Young University Limited**  
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**Year ended 31 December 2017**

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**Brigham Young University Limited**  
**Report of the trustees**  
**for the year ended 31 December 2017**

The trustees are pleased to present their report together with the audited financial statements of Brigham Young University Limited ('The Charity') for the year ended 31st December 2017.

**Legal and administrative details**

<b>Company number</b>	01496990
<b>Charity number</b>	280605
<b>Company secretary</b>	Christopher Bauer
<b>Registered office</b>	27 Palace Court, London, W2 4LP
<b>Principal office</b>	27 Palace Court, London, W2 4LP
<b>Bankers</b>	HSBC 155 Brompton Road, London, SW3 1XD
<b>Solicitors</b>	Withers LLP 16 Old Bailey, London EC4M 7EG

**Directors and trustees**

The directors of the Charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees

The trustees serving during the year, subsequent to the year end and up to the date of signing the report were as follows:

Timothy Lynn Elliott  
Jeffrey Ringer - Resigned on March 13, 2017  
Renata Forste - Added on March 14, 2017  
Alan Phillips  
Rebecca Stephenson

**Brigham Young University Limited**  
**Report of the trustees**  
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**Structure, Governance and Management**

**Governing Document**

Brigham Young University Limited is a limited company and a registered charity. The Charity is governed by its Memorandum and Articles of Association which were last amended on 4 July 2012.

**Appointment of trustees**

As set out in the Articles of Association, new or additional directors (trustees) are to be appointed by the shareholder (Brigham Young University), providing such persons are willing so to act either to fill a vacancy or as an additional trustee.

The shareholder will also determine the rotation and time in which trustees are to retire. Currently no term is fixed to the term served. Trustees shall not be less than two, or more than three in number. The shareholder may, from time to time, vary the minimum or maximum number of directors.

**Trustee induction and training**

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association, the committee and decision making processes; the business plan and recent financial performance of The Charity. During the induction day they meet key employees and other trustees. Trustees are updated and advised on legal issues by Withers Solicitors.

**Organisation**

The board of trustees administers The Charity. The board meets at least twice a year. Reports are received in or around each September for the following financial year for approval by the trustees. In or around March each year a financial report is presented for the previous year.

The trustees monitor progress throughout the year and other trustees meetings are held as and when required.

**Related parties**

The Charity's parent company is Brigham Young University, a corporation incorporated in the state of Utah, United States of America. The ultimate holding company and controlling party is The Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a corporation incorporated in the state of Utah, United States of America.

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**Structure, Governance and Management (continued)**

**Employees**

The Charity has the policy of ensuring that its employees are those that are able to meet the necessary requirements of their position and are up to date on any developments required for their position. This is achieved in a variety of ways:

- Applications for new positions in The Charity are invited from anyone with the relevant qualifications, the key emphasis is on their ability to meet the requirements of the position although the application form does request the applicant to mention if they have any illnesses or medical condition which the employer would need to be aware of in order to make reasonable adjustments should they be successful.
- The Charity utilises regular staff meetings during the year which help to ensure that the employees' input is received regarding any decisions which affect their interests. In addition there are websites and e-mail facilities available to enable more effective communication and training. This helps to ensure that employees receive systematic updates on matters concerning them as employees and ensures their involvement in relation to the financial and economic factors that affect the performance of The Charity.
- In addition to the above points, The Charity is mindful of the need to cater for those with disabilities. Where any employees become incapacitated during their employment they are entitled to receive long term disability benefits from The Charity. Where an employee becomes disabled but not incapacitated the employer will make any reasonable adjustments necessary. On training and career development issues, there is no distinction made between disabled and non-disabled employees. The same opportunities are available to all staff, irrespective of disability. The key emphasis is on technical ability of each employee.

**Principal risks and uncertainties**

The main risk the Charity faces is that it primarily relies on donations from its parent company to finance its charitable activities. However, the parent company has guaranteed its future financial support, where necessary, to ensure that the Charity has sufficient reserves to meet the costs of its charitable activities.

**Financial risk and management**

The following statements summarise The Charity's identified forms of financial risk and management policies:

- Price risk – Salary costs are communicated to staff during the formal annual review of salaries. Prices of materials purchased are subject to contracts with suppliers, based on current market prices.
- Liquidity risk – The Charity has no long-term borrowings. Assurances of continuing financial support have been received from the parent company.
- Interest rate cash flow risk – The Charity is able to place surplus funds on short term deposit with the company's bankers.

The trustees have a risk management strategy which encompasses:

- an annual review of the risks The Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the strategy; and
- the implementation of procedures designed to minimise any potential impact on The Charity should those risks materialise.

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**Report of the trustees**  
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**Objectives and activities**

The objective of the Charity is:

- To promote and further the educational and other charitable work of Brigham Young University in the United Kingdom or elsewhere.

To achieve this objective the Charity continues to operate the Study Abroad Program from the premises at 27 and 29 Palace Court, London, W2 4LP. The Charity's premises continued to be managed on a day-to-day basis by Alvaro and Thais Magalhaes during 2017.

Due to its educational work, The Charity is registered with the Department of Education. It is also a member of the AASAP-UK (American Association of Study Abroad Providers).

Each semester, different Brigham Young University ("BYU") students travel to London. A number of single discipline and interdisciplinary programs of study are offered, including courses in English, sociology, ancient scripture, history, language, literature, art and theatre. Students who complete these courses successfully are awarded credits which are counted towards their degree at BYU.

Any BYU student is able to apply to attend one of the study abroad programs provided they are willing to live by the University's honour code. In addition, students from other universities who meet BYU's academic standards and who are willing to live by BYU's code of conduct are welcome to apply for, and if accepted participate in BYU's study abroad programs. Typically, 8 to 10 percent of the participants are from Universities other than BYU. Because the program tends to be oversubscribed, students are then selected on the basis of their academic merit and strengths that they could bring to the program.

The Charity is committed to providing access to students across the socio-economic spectrum, and admittance to the program is determined without regard to the financial position of the applicant. Both BYU and The Charity are committed to providing quality education to the best and brightest, regardless of their financial or class background. Many BYU students are recipients of Pell Grants - US federal grants that are awarded to US students based on their family's financial situation. A high percentage of Pell Grant recipients have family incomes of under \$40,000. BYU itself, in addition to federal government grants, offers a wide range of financial aid, grants and scholarships to students. These grants and awards, which are means tested, enable students from less wealthy families to attend the University.

Around 30% of BYU students receive some form of financial aid and the financial aid from BYU can be used for the study abroad program. The proportion of students receiving financial aid mirrors the proportion of BYU students and admissions to the study abroad program, as to the University, is on a needs-blind basis. Further study abroad grants are available to BYU students on a "needs basis" to help them cover the additional cost of studying abroad in order to enable students from a wide range of financial backgrounds to participate in the study abroad program regardless of the students' financial circumstances.

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**Objectives and activities (continued)**

The Charity is an equal opportunities organisation and is committed to a working and studying environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex or sexual orientation. The Charity makes reasonable adjustments to meet the needs of staff and students who are or become disabled.

Students and faculty live at the two impressive Victorian town-houses (one a former embassy) on Grosvenor Gardens in west-central London.

**Public benefit**

The trustees have read and given due regard to the guidance on public benefit published by The Charity Commission in exercising their powers and duties.

**Achievements and performance**

**Education**

The Charity is established for the advancement of education for the public benefit. This object is achieved by the provision of lectures, classes, seminars, educational field trips and cultural activities to the visiting students and lectures and educational events for the local community.

The Charity's programs provide an educational environment that is designed to promote the academic and cultural development of its students. It is administered from the BYU campus by the Office of International Study Programs (ISP). In 2017, ISP sent a total of 532 students on programs to the United Kingdom. The Charity attended programs based at the Charity's premises. For students enrolled on the programs at the Charity receives enrolment fees from BYU.

The following table enumerates the programs which operated under the auspices of The Charity

Program name and semester/term	Enrollment
Ancient and Classical Studies Study Abroad - Spring 2017	24
Applied Math in Europe - Spring 2017	18
British Literature and Landscape Study Abroad - Spring 2017	24
Cambridge Honours Study Abroad – Summer 2017	14
English Choral Music Study Abroad - Spring 2017	26
English Language – Summer 2017	22
Europe Art History Study Abroad - Spring 2017	27
Europe Business Study Abroad - Spring 2017	21
Europe Public Health - Summer 2017	35
European Recreational Management Study Abroad - Spring 2017	25
London Internships (Throughout year)	5
London General Education Study Abroad – Winter 2017*	45
London General Education Study Abroad – Spring 2017*	45
London General Education Study Abroad – Summer 2017*	41
London General Education Study Abroad – Fall 2017*	41
London Theatre Study Abroad – Spring 2017	36
Oxford Seminar Direct Enrolment -- Summer 2017	13
Scottish Parliament Internship (Throughout year)	3
Shakespeare Trust Internship (Throughout year)	2
Wordsworth Trust Internship (Throughout year)	4
International Accounting Study Abroad -- Spring 2017	21
Global Business Study Abroad -- Spring 2017	40
<b>Total</b>	<b>532</b>

\* These programs are based at 27 Palace Court, London

**Achievements and performance (continued)**

**Educational conferences sponsored in 2017**

In addition to educational programs for students, BYU sponsored several academic conferences or events for the broader academic community. These were done as part of BYU's broader academic mission.

21 January: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, panel: *Was America Founded as a Christian Nation?* Co-sponsored with the Rothermere American Institute, University of Oxford; Research Group in the University of Oxford Law Faculty, and the BYU International Center for Law and Religion Studies (ICLRS), and Wheatley Institution. 50 participants.

28 January: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, *Examinations, Libraries, and Christmas Trees: The German Contribution to American Education and Culture*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

28-31 January: **Workshop on Religion and Security, Public Diplomacy Division, North Atlantic Treaty Organization, Brussels**, "Religion and Security: Is There a Common Approach?" Participant and presenter. Estimated 30 participants.

4 February: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, panel: *Methodism and Anti-Methodism in the Atlantic World*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

9 February: **Steering Group of the International Panel of Parliamentarians for Freedom of Religion or Belief, Palace of Westminster**. Participant. Estimated 20 participants.

10 February: **Coptic service in Houses of Parliament, Chapel of St Mary Undercroft, Palace of Westminster**, commemorating the anniversary of Copts murdered by religious extremists in Libya in 2015. Invited attendee. Estimated 100 participants.

11 February: **Historical Research Methods Workshop on Using Interdisciplinary Primary Sources: Pembroke College, University of Oxford**, *A Case Study on Enlightenment Thought in Mozart's Magic Flute*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

17 February: **Vanja-Ivan Savić, Assistant Professor of Law, University of Zagreb**, lecture to BYU students on effect of Balkan civil wars on regional religious freedom. Sponsor and organizer. Estimated 40 participants.

18 February: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, *The Theological Problem of Slavery: Transcendentalists' European Answers to America's Democratic Questions*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

24 February: **William Gibson, Professor of Ecclesiastical History and Director of the Oxford Centre for Methodism and Church History, Oxford Brookes University**, lecture to BYU students at London Centre on *the History of Church-State Relations in the UK*. Sponsor and organizer. Estimated 30 participants.

25 February: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, panel: *America and its War for Independence*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

2 March: **Dr. Kishan Manocha, Senior Advisor on Freedom of Religion and Belief at the Organization for Security and Co-operation in Europe Office for Democratic Institutions and Human Rights in Warsaw and former Director of the Office of Public Affairs of the Bahá'í community of the United Kingdom**, lecture to BYU students at London Centre on religious freedom in the United Kingdom, especially with regard to the Bahá'ís. Sponsor and organizer. Estimated 30 participants.

2 March: **St Matthew's Church, the Rev'd Will Coleridge, Vicar**, lecture on the Church of England to BYU students at St Matthew's. Sponsor and organizer. Estimated 40 participants.

2 March: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, Roundtable: *Aristotle, Political Philosophy, and Government*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

3 March: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, *Prescriptive Acquisition and Fundamental Rights*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

5 March: meeting at BYU London Centre of **Executive Committee of the British Chapter of the International Association for Religious Freedom (IARF)**. Host and participant. 7-9 participants.

8 March: lecture and tour for BYU students of **London Central Mosque**, by **Jade Russell, London Mosque public affairs officer and member of IARF executive committee** (5 March, above). Co-organizer. Estimated 42 participants.

10 March: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, panel: *Thomas Jefferson's Influence on Frederick Douglass and Friedrich Schiller*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

14 March: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford**, *Alexander Hamilton's Little-Remarked Critique of the Jeffersonian Republicans, 1801-1804*. (For co-sponsors, see 21 January.) Estimated 15-20 participants.

17 March: **New Research Workshop on the Enlightenment, Pembroke College, University of Oxford** (For co-sponsors, see 21 January.) Estimated 10 participants.



Educational conferences sponsored in 2017 (continued)

- 17 March: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, *Montesquieu's Travels in Germany and American Federalism: Reflections on the Course of Transatlantic Constitutional History***. (For co-sponsors, see 21 January.) Estimated 15-20 participants.
- 14 April: **Conference, Christ Church, University of Oxford, *The Phenomenology of Religious Experience***. Co-sponsor with Wheatley et al. and attendee. Estimated 20-25 participants.
- 15 April: **Annual Religious Freedom Lecture, J. Reuben Clark Law Society, UK and Ireland Chapter, Mohammed Amin, *One Muslim's Perspective on Religious Freedom*** at BYU London Centre. Host and co-organizer. Estimated 30 participants.
- 28 April: **Seminar in Constitutional Thought and History, Corpus Christi College, University of Oxford, *Abraham Lincoln and Natural Law***. (For co-sponsors, see 21 January.) Estimated 15-20 participants
- 28 April: **Public Conversation at Christ Church, University of Oxford, *Abraham Lincoln and Religion's Role in His Life and Presidency***. (For co-sponsors, see 21 January.) Estimated 50 participants.
- 5 May: **Early Career Research Panel in Constitutional Thought and History, Pembroke College, University of Oxford, *Hobbes, Locke, and Natural Law***. (For co-sponsors, see 21 January.) Estimated 10 participants.
- 6 May: **AMAR Foundation, Gala Dinner, The Savoy Hotel, Baroness Nicholson**. Participant. Estimated 200 participants.
- 11 May: **International Integrated Reporting Council, UK, guest speakers, for BYU International Accounting Study Abroad Group, Greg Burton, Director**. Host and co-organizer. Estimated 40 participants.
- 12 May: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, *Bayard Taylor and U.S. Foreign Affairs***. (For co-sponsors, see 21 January.) Estimated 15-20 participants.
- 19 May: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, *George Bancroft in Historiography and U.S. Foreign Affairs***. (For co-sponsors, see 21 January.) Estimated 15-20 participants.
- 20-21 May: **Religious Freedom and Security: Central European University, Budapest, Hungary**. (Unable to participate directly because of UK visa issues, but arranged for several of the speakers, including former Ambassador Haqqani of Pakistan.) Co-organizer. Estimated 50 participants
- 21 May: **"Inform" Seminar on New Religious Radicalism, London School of Economics**. Participant. Estimated 50 participants.
- 26 May: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, Doubleheader: *John Adams' Defence of the Constitutions* and *The Idea of America in European Political Thought: 1492- 9/11***. (For co-sponsors, see 21 January.) Estimated 15-20 participants
- 27 May: **Colloquium: Non-Muslim Contributions to Islamic Civilization, Part II, BYU London Centre**. Sponsor and host. Estimated 12
- 2 June: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, *The American Founders, the First Amendment, and Religious Freedom: A Debate***. (For co-sponsors, see 21 January.) Estimated 50 participants.
- 8 June: **Roundtable Discussion on Religious Freedom, House of Lords, Houses of Parliament, Elder Dallin H. Oaks, Professors Robert George and Cole Durham, and Dr. Peter Petkoff**. Attendee and contributing organizer. (Arranged for attendance of several BYU students. Estimated 50
- 9 June: **Symposium on International Religious Freedom at St. John's College, University of Oxford, with the Programme for the Foundations of Law and Constitutional Government Research Group in the Oxford Law Faculty**. Attendee. Participants included Elder Dallin H. Oaks, Professor Robert George, BYU Professor Cole Durham, and Baroness Elizabeth Berridge Estimated 100 participants.
- 10 June: **J. Reuben Clark Law Society, UK & Ireland Chapter Inaugural Annual Conference, keynote speaker, Elder Dallin H. Oaks Presenter and co-organizer**. Estimated 50 participants.
- 15 June: **Seminar in Constitutional Thought and History, Pembroke College, University of Oxford, *'With a Publick Spirit': Community and Commitment in New England, 1630-1689***. (For co-sponsors, see 21 January.) Estimated 15-20 participants.
- 16 June: **Ecclesiastical History Colloquium 2016 at the Oxford Brookes University, Harcourt Hill Campus, co-sponsored with the Oxford Centre for Methodism and Church History**. Estimated 30 participants.

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**Educational conferences sponsored in 2017 (continued)**

6-8 July: **Conference on Thomas Carlyle, The Oxford Research Centre in the Humanities, Oxford University: *The Oak & the Acorns: Recovering the Hidden Carlyle*** . (Co-sponsor with the Research Centre

7-8 July: **Religious Freedom Annual Review, BYU Conference Center, Kirkham presentation: *Religious Freedom and Brexit: a Mid- and Long-term Perspective*** . Participant and presenter. Estimated 150

8-11 September: **The Fourth ICLARS conference, St Hugh's College, University of Oxford: *Freedom of/for/from/in Religion: Differing Dimensions of a Common Right*** . Co-sponsored with the International Consortium for Law and Religion Studies, the BYU International Center for Law and Religion Studies, and

10-14 September: **AMAR Foundation conference, St George's College, Windsor Castle, *Religious Persecution: A Driver of Forced Migration*** . Invited presenter and participant. Estimated 30-40 participants.

2-4 October: **23rd Annual Law and Religion Symposium, BYU Law School, *Religious Rights in a Pluralistic World*** . Participant. Estimated 150 participants.

17 October: **St Matthew's Church, the Rev'd Will Coleridge, Vicar, lecture on the Church of England to BYU students at St Matthew's. Co-organizer. Estimated 40 participants.**

8-10 December: **LDS Euroseminar, BYU London Centre: *Faith, Intellect, and Civic Virtue in Europe: an LDS Perspective*** . Major contributor. Sponsors include BYU London Centre, Wheatley Institution, and

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**Financial Review**

The Charity was funded in 2017 almost entirely by contributions from BYU. Each year the trustees carry out a detailed review of The Charity. They review the previous year's achievements and review and approve the budgets for next year.

Charitable expenditures increased in 2017 due to a tax repayment received in 2016, as well as an increase in repairs and maintenance expenses and utility costs during 2017.

Charitable donations decreased in 2017 as Brigham Young University made increased donations in 2016 to take advantage of favorable exchange rates.

**Investment powers and policy**

Under the Memorandum and Articles of Association, The Charity has the power to invest in any way the trustees deem to be in the best interests of The Charity. There were no investments during the year.

**Reserves policy**

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have ready access to. The target level of reserves is £100,000 of net current assets. Reserves are needed to bridge any funding gap between spending and receiving resources. The reserves policy is reviewed on an annual basis. The actual reserves at 31 December 2017 were £132,062. A designated reserve was created for the value of land and buildings donated by BYU in the USA and does not represent income available for other purposes or projects.

**2018 plans**

**Education**

In 2018, BYU Provo and the Charity will be operating the following programs in the United Kingdom:

Program name and semester/term	Estimated Enrolment
AMAR Foundation London Internship - Summer/Fall 2018	3
Art History Europe - Spring 2018	17
Cambridge Honours Study Abroad – Summer 2018	7
Economics at Cambridge - Summer 2018	2
English Language – Summer 2018	16
Europe Business Study Abroad - Spring 2018	27
Europe Public Health - Summer 2018	41
Global Finance Investment Internship - Spring 2018	23
Global Leadership & Church History - Spring 2018	24
Global Marketing - Spring 2018	36
International Accounting Study Abroad -- Spring 2018	12
London Internships (Throughout year)	3
London, Paris, Rome Study Abroad – Winter 2018*	78
London General Education Study Abroad – Spring 2018*	41
London General Education Study Abroad – Summer 2018*	41
London General Education Study Abroad – Fall 2018*	41
London Film - Spring 2018	30
London Mentored Research - Spring 2018	25
London Theatre Study Abroad – Spring 2018	31
Scottish Parliament Internship (Throughout year)	3
Shakespeare Trust Internship (Throughout year)	2
Wordsworth Trust Internship (Throughout year)	4
<b>Total</b>	<b>507</b>

\* These programs are based at 27 Palace Court, London

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**Educational conferences sponsored planned for 2018**

In addition to educational programs for students, BYU Provo and the Charity plan to sponsor academic conferences or events for the broader academic community as follows:

26 Jan: **Recent Evangelical Historians of Global Christianity Seminar, Christ Church, University of Oxford.** *Co-sponsor.*

6 Feb: **Host Programme on Freedom of Religion or Belief Meeting with European Office for Democratic Institutions and Human Rights (ODIHR)**

9 Feb: *Co-sponsor historiography seminar, 'History and historiography in the 'Middle Ages'', Christ Church, University of Oxford.*

15 Feb: Host Judges Michael and Diane Wilkins, EU Government Relations Representatives of the Church of Jesus Christ of Latter-day Saints.

23 Feb: *Co-sponsor historiography seminar, 'John Pocock's Histories of Political Thought'', John Robertson, University of Cambridge.*

7 Mar: David Kirkham represents BYU at **"All Party Parliamentary Group for International Freedom of Religion and Belief, House of Parliament.**

12 Apr: **"Theory of Change Conference", Harris Manchester College, Oxford University.** *Sponsored by Commonwealth Initiative for Freedom of Religion and Belief.*

8 May: *Co-host Mohammed Amin, one of Britain's leading Muslim voices. Interviews with Fred Woods, BYU religion, and Malcolm Adcock, UK Church public relations.*

21-23 May: David Kirkham chairs session at **"2BS Conference of the Atlantic Council/US Embassy in Montenegro on Religion and Countering Terrorism.** *Session brought together leadership of the Orthodox, Islamic, and Catholic faiths in the country for the first time.*

8-9 June: *Sponsor "The Phenomenology of Religions," Corpus Christi College.*

27 June: *Co-sponsor Oxford Brookes Ecclesiastical History Colloquium, Oxford Centre for Methodism and Church History.*

10 July: *David Kirkham serves as group advisor to "The Hyde Park Group of AMAR Foundation", House of Lords.*

10 July: *David Kirkham speaks on "Does God Believe in Human Rights?" as part of "Global Perspectives on Human Rights in Action" course.*

12 July: *David Kirkham represents BYU at consultation meeting for Interreligious Engagement and Freedom of Religion or Belief, Houses of Parliament. Sponsored by All Party Parliamentary Group on International Freedom of Religion and Belief.*

17 July: *David Kirkham presents at UK Parliamentary Seminar on "Persecution of Falun Gong in China", Houses of Parliament.*

23 July: *David Kirkham teaches at "Advanced Program in Religion and the Rule of Law", Christ Church, University of Oxford.*

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**Report of the trustees**  
**for the year ended 31 December 2017**

**Trustees' responsibilities statement**

The trustees (who are also directors of The Charity for the purposes of Company Law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy, at any time, the financial position of the charitable company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that:

- so far as each trustee is aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees 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 auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by part 15 of the Companies Act 2006.

On behalf of the trustees



**Renata Forste, Trustee**

Date:

12/9/18

Company number: 01496990

## **Independent auditor's report to the members of Brigham Young University Limited**

We have audited the financial statements of Brigham Young University Limited (the 'charitable company') for the year/period ended 31 December 2017 which comprise the Statement of Financial Activities (including income & expenditure account), the balance sheet, the statement of cash flows, the accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2017 and of its incoming resources and application of resources including, its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

We have been appointed as auditor under the Companies Act 2006 and report in accordance with regulations made under that Act. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **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 charitable company'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 authorized for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, set out on pages 1 to 11 other than the financial statement and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

## **Independent auditor's report to the members of Brigham Young University Limited**

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statement.
- the Strategic Report and Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

### **Matter on which we are required to report under the Companies Act 2006**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and Trustees' Annual Report.

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the Trustees' Annual Report.

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

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

## Independent auditor's report to the members of Brigham Young University Limited

### 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/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

*Grant Thornton UK LLP*

William Devitt  
Senior Statutory Auditor  
for and on behalf of Grant Thornton UK LLP  
Statutory Auditor, Chartered Accountants  
Birmingham  
Date: *21 September 2018*



**Brigham Young University Limited**  
**Statement of financial activities (including income & expenditure account)**  
**for the year ended 31 December 2017**

		Year ended 31 December 2017			Year ended 31 December 2016		
	Note	Unrestricted funds £	Designated funds £	Total funds £	Unrestricted funds £	Designated funds £	Total Funds £
<b>Income from:</b>							
Donations and legacies	1		-	-	315,000	-	315,000
Income from Charitable Activities	1	370,086	-	370,086	403,229	-	403,229
Investment income	1	47	-	47	100	-	100
<b>Total income</b>		<b>370,133</b>	<b>-</b>	<b>370,133</b>	<b>718,329</b>	<b>-</b>	<b>718,329</b>
<b>Expenditure on:</b>							
Expenditure on charitable activities	2	611,134	3,943	615,077	515,897	4,149	520,046
<b>Total expenditure</b>		<b>611,134</b>	<b>3,943</b>	<b>615,077</b>	<b>515,897</b>	<b>4,149</b>	<b>520,046</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	3	<b>(241,002)</b>	<b>(3,943)</b>	<b>(244,945)</b>	<b>202,432</b>	<b>(4,149)</b>	<b>198,283</b>
<b>Reconciliation of Funds:</b>							
<b>Total funds brought forward</b>		<b>2,271,034</b>	<b>156,381</b>	<b>2,427,415</b>	<b>2,068,602</b>	<b>160,531</b>	<b>2,229,133</b>
<b>Total funds carried forward</b>		<b>2,030,032</b>	<b>152,438</b>	<b>2,182,470</b>	<b>2,271,034</b>	<b>156,381</b>	<b>2,427,415</b>

None of the charity's activities discontinued during the above two financial years.

The statement of financial activities includes all gains and losses recognised in the year.

The accounting policies and notes on pages 18 to 26 form part of these financial statements.

**Brigham Young University Limited**  
**Balance Sheet**  
**as at 31 December 2017**

	Note	Year ended 31 December 2017	Year ended 31 December 2016
		£	£
<b>Fixed assets</b>			
Tangible assets	6	2,050,508	2,144,700
<b>Total Fixed Assets</b>		<u>2,050,508</u>	<u>2,144,700</u>
<b>Current assets</b>			
Cash at bank and in hand		148,157	294,638
<b>Total Current Assets</b>		<u>148,157</u>	<u>294,638</u>
<b>Creditors falling due within one year</b>			
Amounts falling due within one year	7	(16,095)	(11,823)
<b>Net current assets</b>		<u>132,062</u>	<u>282,815</u>
<b>Creditors falling due in more than one year</b>			
<b>Total assets less current liabilities</b>		<u>2,182,570</u>	<u>2,427,515</u>
<b>The Funds of the charity</b>			
Called up share capital	8	100	100
Unrestricted income funds		2,030,032	2,271,034
Designated funds		152,438	156,381
<b>Total charity funds</b>	9	<u>2,182,570</u>	<u>2,427,515</u>

The accounting policies and notes on pages 18 to 26 form part of these accounts.

The financial statements were approved by the board of trustees and were signed on its behalf by:



**Renata Forste, Trustee**

Date: 12/1/18

Company number: 01496990

Year ended 31 December 2017	Year ended 31 December 2016
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**Brigham Young University Limited**  
**Accounting policies**  
**for the year ended 31 December 2017**

A summary of the significant accounting policies which have been applied consistently, are as follows:

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brigham Young University Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Legal status of the charitable company**

The charity is a private limited company which is registered in England and Wales.

**Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is received from the company's parent company, Brigham Young University to provide funds for the company's charitable activities and to ensure that the company has adequate reserves. These donations are received as cash and are separately disclosed in the statement of financial activities and income and expenditure account. Amounts received are calculated on a per student basis and are disclosed under income from Charitable Activities.

Additionally, donations are received from the company's parent company to provide additional funding and are not calculated on a per student basis, but are to cover specific costs. These donations are received as cash and are separately disclosed in the statement of financial activities and income and expenditure account. Amounts are disclosed under Donations and legacies.

Investment income relates to bank interest received by the company, usually recognised upon notification of the interest paid or received by the bank.

**Brigham Young University Limited**  
**Accounting policies (continued)**  
**for the year ended 31 December 2017**

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities expenditure comprises the direct costs related to the achievement of the charitable objectives and an analysis of these costs are provided in note 2.

Governance costs are included within charitable activities expenditure and are those costs that relate to activities which provide the governance infrastructure which allows the charity to operate and to generate the information required for public accountability.

Expenditure is recognised on an accruals basis.

**Liabilities**

Future liabilities are recognised when the charity has a legal or constructive financial obligation, that can be reliably estimated and for which there is an expectation that payment will be made.

**Tangible fixed assets and depreciation**

Individual fixed assets costing £6,000 or more are capitalised at cost. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write down each asset to its estimated residual value evenly over its expected useful life, as follows:

Freehold buildings	50 years
Building improvements	25 years
Furnishings and equipment	10 years
Vehicles	4 years

**Pension contributions**

The Charity is party to a defined benefit scheme operated by The Church of Jesus Christ of Latter-day Saints (Great Britain), the Deseret UK Benefit Plans (see note 13). The fund is valued every three years by a professionally qualified independent actuary, with rates of contributions payable being determined by the actuary. In the intervening years the actuary reviews the continuing appropriateness of the rates. Pension costs are accounted for on the basis of contributions made during the year or accrued at the year-end (i.e. on a defined contribution basis), as required by Financial Reporting Standard 102 Section 28 in circumstances where The Charity cannot identify with any degree of accuracy its share of the scheme assets and liabilities. The Charity provides no other past retirement benefits to its employees.

Full details of the plan are provided in the financial statements of The Church of Jesus Christ of Latter-day Saints (Great Britain).

**Fund accounting**

Funds held by the charity are:

**Unrestricted funds** - which can be used in accordance with the charitable objects at the discretion of the directors.

**Designated funds** - set aside by the directors out of unrestricted funds and are not available for other purposes or projects.

**Brigham Young University Limited**  
**Accounting policies (continued)**  
**for the year ended 31 December 2017**

**Preparation of the accounts on a going concern basis**

The parent company has confirmed that it will continue to provide funds to support the charity's future activities. The Trustees have therefore continued to adopt the going concern basis for preparation of the accounts as they consider if the charity will be able to continue to operate for at least the next 12 months.

**Operating leases**

The charity classifies any items where the risks and rewards to the equipment remains with the lessor, as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**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 recognised at their settlement value.

**Judgements in applying accounting policies and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates.

*Tangible fixed assets*

Depreciation is provided on fixed assets based on the useful economic life of those assets. This is based on management's knowledge of the business, assets and prior experience.

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Brigham Young University Limited**  
**Notes to the financial statements**  
**for the year ended 31 December 2017**

**1. Incoming resources**

Donations for the continued remodel of 27 and 29 Palace Court were received from the parent company totaling £0 (2016: £315,000).

Interest income £47 (2016: £100) was derived from funds held in the bank accounts.

Enrolment fees of £370,086 (2016: £403,229) were received from BYU in relation to program funding for the students attending programs at the Charity's premises.

**2. Charitable activities**

	2017	2016
	£	£
Program costs	79,901	89,850
Staff costs	141,802	141,650
Depreciation	101,794	100,390
Food and kitchen supplies	70,205	70,880
Maintenance & repairs	66,661	21,355
Taxes and insurance	51,253	5,036
Utilities	62,150	41,570
Motor vehicle and travel	7,756	8,245
General office costs	12,476	18,990
Telephone	8,542	9,727
Other expenditure	7,977	7,433
Support costs (audit fee)	4,560	4,920
	<u>615,077</u>	<u>520,046</u>

All of the above charitable costs constitute support costs and entirely relate to the provision of educational facilities.

Expenditure on charitable activities of £3,943 (2016: £4,149) was from designated funds and related to depreciation on buildings transferred into the charity in 2013.

**Brigham Young University Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2017**

**3 Net income/expenditure for the year**

	2017	2016
	£	£
Net income/expenditure for the year is stated after charging:		
Operating leases	-	2,254
Depreciation	101,794	100,390
Auditor's remuneration	<u>4,560</u>	<u>4,920</u>

**4 Employees**

	2017	2016
	£	£
<b>Staff costs incurred during the year</b>		
Wages and salaries	106,974	104,914
Social security costs	8,873	8,074
Other pension costs	<u>25,955</u>	<u>28,662</u>
	<u>141,802</u>	<u>141,650</u>

No employees had employee benefits in excess of £60,000 (2016: nil). Pension costs are wholly charged to unrestricted funds.

	2017	2016
<b>The average weekly number of persons (excluding directors) employed by The Charity during the year was:</b>		
Office administration and cleaning	<u>6</u>	<u>6</u>

**Trustees' remuneration**

None of the trustees received any remuneration or reimbursements from The Charity during the year (2016: none).

**Key management personnel**

The key management personnel of the charity are employed by the parent company, Brigham Young University in the USA, and do not receive any remuneration from the charity. Therefore there are no key management personnel costs reflected in the charity (2016: £nil).

**5 Taxation**

The company is a registered charity and as such is entitled to certain tax exemptions on income and profits carried on in furtherance of The Charity's primary objectives, if the profits and surpluses are applied solely for charitable purposes.



**Brigham Young University Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2017**

**6 Tangible fixed assets**

	Land and buildings £	Furnishings & Equipment £	Vehicles £	Total £
<b>Cost</b>				
1 January 2017	4,001,053	51,757	20,400	4,073,210
Additions	-	7,602	-	7,602
Transfers	-	-	-	-
31 December 2017	4,001,053	59,359	20,400	4,080,812
<b>Depreciation</b>				
1 January 2017	1,910,155	14,104	4,250	1,928,510
Charge for the year	90,758	5,936	5,100	101,794
31 December 2017	2,000,913	20,040	9,350	2,030,304
<b>Net book value</b>				
31 December 2017	2,000,139	39,319	11,050	2,050,508
31 December 2016	2,090,897	37,653	16,150	2,144,700

The cost of land at 31 December 2017 was £117,647 (2016: £117,647). Land is not depreciated.

**Brigham Young University Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2017**

**7 Creditors: Amounts falling due within one year**

	2017 £	2016 £
Accruals	<u>16,095</u>	<u>11,823</u>

**8 Called up share capital**

	2017 £	2016 £
Authorised 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted and issued 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

**9 Analysis of charitable funds**

*Unrestricted funds*

The 'free reserves' after allowing for all designated funds.

*Designated funds*

Designated for the value of unrestricted funds represented by buildings owned and used by the charity on an on-going basis, that were transferred into the charity in 2013.

**10 Related party transactions**

The parent company is Brigham Young University, a corporation incorporated in the state of Utah, United States of America.

Prior to the transfer in ownership, the London property was provided rent-free by the parent company.

Other related party transactions are detailed in note 1 to the financial statements.

**Brigham Young University Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2017**

**11 Ultimate holding company**

The Charity is owned by Brigham Young University, a corporation incorporated in the state of Utah, United States of America.

The ultimate holding company and controlling party is The Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a corporation incorporated in the state of Utah, United States of America.

**12 Capital commitments**

	2017	2016
	£	£
Capital expenditure authorised by the trustees and contracted for	-	-

**13 Pension and other post employment commitments**

The Charity participates in a pension scheme operated by The Church of Jesus Christ of Latter-day Saints (Great Britain), the Deseret UK Benefit Plans ("The Plan"). The scheme is of the defined benefit type and is funded by contributions from the participating companies and their employees at rates determined by independent actuaries in the light of regular valuations. Such contributions are held in trustee-administered funds completely independent of group finances. Full disclosure of the valuation is shown in the accounts of The Church of Jesus Christ of Latter-day Saints (Great Britain).

The Charity has accounted for the scheme as if it was a defined contribution scheme because it is not feasible to split the assets and liabilities of the scheme between all the companies whose employees are members. Contributions to the scheme for the year were £25,955 (2016: £28,662).

**14 Future finance**

Brigham Young University has confirmed that it will continue to provide funds to support the Charity's future activities.

**Brigham Young University Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2017**

**15 Analysis of group net assets between funds**

	Unrestricted funds £	Designated funds £	Total funds £
Tangible fixed assets	1,898,070	152,438	2,050,508
Cash in bank and in hand	148,157	-	148,157
Other net current assets/(liabilities)	(16,095)	-	(16,095)
Creditors of more than one year	-	-	-
<b>Total</b>	<b>2,030,132</b>	<b>152,438</b>	<b>2,182,570</b>

**16 Financial Instruments**

BYU Limited did not hold any financial instruments, assets or liabilities during 2017.

**17 Group Accounts**

The largest group accounts that include Brigham Young University Limited are the accounts of The Corporation of the President of the Church of Jesus Christ of Latter-day Saints. The smallest group accounts that include Brigham Young University Limited are the accounts of Brigham Young University. Brigham Young University is a private educational institution based in Provo, UT in the United States of America. The employer identification number of Brigham Young University is 87-0217280.