

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

England & Wales · Charity number 1019101

## Details

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Other names	DZOGCHEN COMMUNITY, THE DZOGCHEN COMMUNITY, DZOGCHEN COMMUNITY U.K., DZOGCHEN COMMUNITY UK
Status	Registered
Legal form	Charitable company
Company number	02527115
Registered	1993-03-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3 Polygon Road Bristol BS8 4PA
Phone	01179349435
Email	<a href="mailto:alexanderstudholme@btinternet.com">alexanderstudholme@btinternet.com</a>
Website	<a href="http://www.dzogchencommunity.org/">http://www.dzogchencommunity.org/</a>

## Activities

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**Objects:** TO ADVANCE THE DZOGCHEN TEACHING AND PRACTICE IN ITS BUDDHIST AND BON FORMS THROUGHOUT THE UNITED KINGDOM AND ELSEWHERE AND TO PROMOTE GREATER UNDERSTANDING OF ALL TIBETAN CULTURE AND TRADITIONS ACCORDING TO THE TEACHING AND SPIRITUAL GUIDANCE OF NAMKHAÏ NORBU RINPOCHE AND HIS NOMINATED SUCCESSORS

**Activities:** To promote, advance and maintain the Dzogchen teachings and practise in its Buddhist and other forms throughtout the UK. To promote greeater understanding of Tibetan culture and traditions according to the teachings and spiritual guidance of Namkhai Rinpoche and his nominated sucerssors.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£94,360	£108,221	-	-
2023-12-31	£93,628	£75,432	-	-
2022-12-31	£83,185	£77,085	-	-
2021-12-31	£68,411	£66,850	-	-
2020-12-31	£61,512	£66,449	-	-

## Trustees

Name	Role	Appointed
Carolus Johannes Jacobus Maria Van Oldenbeek		2023-10-08
Louis Oliver Vaughan		2024-10-13
Michael Beeston		2022-10-02
Rafal Radecki		2021-10-03
Rajan Darbar		2024-10-13
Robin Russell		2023-10-23
Russell Pond		2024-10-13

**INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

England & Wales - Charity number 1019101

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# Accounts

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**REGISTERED COMPANY NUMBER: 02527115 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1019101**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**INTERNATIONAL DZOGCHEN COMMUNITY OF**  
**KUNSELLING**

Hayvenhursts  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 0LT

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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# **INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

## **Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024. 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) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objectives and aims are to promote, advance and maintain the Dzogchen teachings and practice in Buddhist and other forms throughout the UK and elsewhere and to promote greater understanding of Tibetan culture and traditions according to the teaching and spiritual guidance of Namkhai Norbu Rinpoche and his nominated successors and specifically his son, Namkhai Yeshe

#### **Significant activities**

The main activities of the Charity are to administer membership; to maintain and develop our retreat centre, Kunselling, which is located in mid-Wales and Lekdanling, our centre in London; to organise and run a programme of teaching and practice events; to run a bookshop for teaching and practice texts and practice materials for community members and to raise funds for the community and related organisations.

#### **Volunteers**

The Community is entirely run by volunteers, including the Trustees and others within the Community who give their time to support the activities of the Community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Our charitable activities in 2024 included an increased number of well-attended teaching retreats and other events at Kunselling, our centre in mid Wales. The practice retreats were led by teachers both from the UK and from abroad and karma yoga activities were organised that bring members together to work on the maintenance and improvement of the premises. Practices and events also took place at Lekdanling, our centre in London, with most taking place in the evenings and at the weekend.

#### **Fundraising activities**

Our fundraising efforts during 2024 were again more successful than expected and resulted in a better-than-projected income. This follows a similar success in 2022 and 2023. However, the 2024 surplus was negated by a significant payment in January to an affiliated organisation in Italy. The payment was originally intended to be transferred in December 2023 rather than January 2024. The delay resulted in a positive net income in 2023 and a net loss in 2024. If the transfer had completed in December 2023, both years would have resulted in a modest profit.

Across the two years this represents a very good outcome and is an attestation to the fundraising work of members who organise our events together with our membership secretary and the work of the Lekdanling management team who also raise funds, including the ongoing rental agreement which continues to provide a degree of financial stability.

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2024

### **ACHIEVEMENT AND PERFORMANCE**

#### **Internal and external factors**

The mortgage for our centre in Wales was finally and fully repaid in May 2024, which was celebrated by the community, and which means our only debt is the mortgage for our centre in London. Additionally, we have improved the governance aspects of the charity by updating various policies and undertaken a complete review of our health and safety procedures and documents.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are membership income, gift aid on eligible membership payments and donations, income from events, income from the bookshop and income from the day-time rental of our space at Lekdanling in London.

### **FUTURE PLANS**

The gradual increase in membership that we saw in 2023 was continued in 2024, largely thanks to the impetus in new membership that followed the teaching retreats given by Namkhai Yeshe, son of Namkhai Norbu Rinpoche. These retreats will be given more frequently going forward and we hope they will continue to generate enquiries from potential new members.

The membership income combined with income from events and the income from the rental of Lekdanling means that we were in a position to afford the mortgage payments on our two centres. However, the ongoing increases in interest rates and their impact on our interest payments for Lekdanling in London mean we have to keep a tight rein on expenditure. Meanwhile, our senior students of Namkhai Norbu Rinpoche are continuing to evolve as teachers and leaders of our community and lead practice events that continue to draw students and generate income.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are recruited through an invitation being issued to members to apply for a position on Gakyil (the Executive Committee of the Charity). New trustees are elected at the Annual General Meeting.

#### **Organisational structure**

The Dzogchen Community UK is administered by Gakyil (Executive Committee) which can have up to nine members. During the period to the end of September 2024 the committee had six members. In October 2024 the number of members remained at six but with some changes in the names of the members on the committee.

#### **Induction and training of new trustees**

New trustees are inducted by outgoing trustees who have occupied the position on the committee which is being taken up by the new trustee. Outgoing trustees induct and handover new trustees into their responsibilities.

#### **Wider network**

The Gakyil is assisted by a network of volunteers within the Community.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

The Dzogchen Community UK is part of the International Dzogchen Community. Members of the UK Community are also members of Merigar, the centre of the Dzogchen Community in Europe. A proportion of the membership fees received by the Dzogchen Community UK is payable to Merigar each year and a proportion is payable to the International Dzogchen Community. The Dzogchen Community UK also has links with ASIA, supporting projects in Tibet and the Shang Shung Institute, supporting projects to maintain and promote Tibetan teachings and culture.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02527115 (England and Wales)

**Registered Charity number**

1019101

**Registered office**

3 Polygon Road  
Bristol  
BS8 4PA

**Trustees**

R Russell  
R J Pond (appointed 13.10.24)  
R Bennett (resigned 13.10.24)  
R Radecki  
M Beeston  
Ms T Lau - Hardingman (resigned 13.10.24)  
C J J M Van Oldenbeek  
L O V Vaughan (appointed 13.10.24)  
R Darbar (appointed 13.10.24)

**Company Secretary**

M Beeston

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 September 2025 and signed on its behalf by:

M Beeston - Trustee

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>93,338</b>	<b>1,022</b>	<b>94,360</b>	93,628
<b>EXPENDITURE ON</b>					
Raising funds	2	<b>53,425</b>	<b>1,022</b>	<b>54,447</b>	22,702
<b>Charitable activities</b>					
general		<b>53,774</b>	-	<b>53,774</b>	52,730
<b>Total</b>		<b>107,199</b>	<b>1,022</b>	<b>108,221</b>	75,432
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,861)</b>	-	<b>(13,861)</b>	18,196
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>319,257</b>	<b>93,521</b>	<b>412,778</b>	394,582
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>305,396</b>	<b>93,521</b>	<b>398,917</b>	412,778

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	<b>424,501</b>	<b>91,183</b>	<b>515,684</b>	531,363
<b>CURRENT ASSETS</b>					
Stocks	7	-	<b>601</b>	<b>601</b>	1,623
Debtors	8	<b>17,419</b>	-	<b>17,419</b>	17,419
Cash at bank and in hand		<b>60,072</b>	<b>1,737</b>	<b>61,809</b>	68,097
		<hr/> <b>77,491</b>	<hr/> <b>2,338</b>	<hr/> <b>79,829</b>	<hr/> 87,139
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(12,751)</b>	-	<b>(12,751)</b>	(20,751)
		<hr/> <b>64,740</b>	<hr/> <b>2,338</b>	<hr/> <b>67,078</b>	<hr/> 66,388
<b>NET CURRENT ASSETS</b>					
		<hr/> <b>489,241</b>	<hr/> <b>93,521</b>	<hr/> <b>582,762</b>	<hr/> 597,751
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due after more than one year	10	<b>(183,845)</b>	-	<b>(183,845)</b>	(184,973)
		<hr/> <b>305,396</b>	<hr/> <b>93,521</b>	<hr/> <b>398,917</b>	<hr/> 412,778
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted funds	13			<b>305,396</b>	319,257
Restricted funds				<b>93,521</b>	93,521
<b>TOTAL FUNDS</b>					
				<hr/> <b>398,917</b>	<hr/> 412,778

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet - continued  
31 DECEMBER 2024**

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 18 September 2025 and were signed on its behalf by:

M Beeston - Trustee

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Notes to the Financial Statements FOR THE YEAR ENDED 31 DECEMBER 2024

### 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.

#### **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.

Freehold property	- 2% on cost
Long leasehold	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost

#### **Stocks**

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

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **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.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Support costs	<b>17,631</b>	-
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>15,679</b>	15,679
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93,119	509	93,628
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	22,702	-	22,702
<b>Charitable activities</b>			
general	52,730	-	52,730
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>75,432</u>	<u>          </u>	<u>75,432</u>
<b>NET INCOME</b>	17,687	509	18,196
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	301,570	93,012	394,582

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>319,257</u>	<u>93,521</u>	<u>412,778</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 January 2024 and 31 December 2024	<u>392,731</u>	<u>288,693</u>	<u>102,632</u>	<u>18,900</u>	<u>802,956</u>
<b>DEPRECIATION</b>					
At 1 January 2024	<u>179,915</u>	<u>53,887</u>	<u>18,892</u>	<u>18,899</u>	<u>271,593</u>
Charge for year	<u>7,854</u>	<u>5,773</u>	<u>2,052</u>	<u>-</u>	<u>15,679</u>
At 31 December 2024	<u>187,769</u>	<u>59,660</u>	<u>20,944</u>	<u>18,899</u>	<u>287,272</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>204,962</u>	<u>229,033</u>	<u>81,688</u>	<u>1</u>	<u>515,684</u>
At 31 December 2023	<u>212,816</u>	<u>234,806</u>	<u>83,740</u>	<u>1</u>	<u>531,363</u>

**7. STOCKS**

	2024 £	2023 £
Stocks	<u>601</u>	<u>1,623</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>17,419</u>	<u>17,419</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 11)	<b>5,500</b>	13,500
Other creditors	<b>7,251</b>	7,251
	<b>12,751</b>	20,751
	<b>12,751</b>	20,751

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 11)	<b>183,845</b>	184,973
	<b>183,845</b>	184,973
	<b>183,845</b>	184,973

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	<b>5,500</b>	13,500
	<b>5,500</b>	13,500
Amounts falling between one and two years:		
Bank loans - 1-2 years	<b>6,000</b>	13,500
	<b>6,000</b>	13,500
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<b>177,845</b>	171,473
	<b>177,845</b>	171,473
	<b>177,845</b>	171,473

**12. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>189,345</b>	198,473
	<b>189,345</b>	198,473
	<b>189,345</b>	198,473

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	319,257	(13,861)	305,396
<b>Restricted funds</b>			
Teaching	15,073	-	15,073
Land	78,448	-	78,448
	<u>93,521</u>	<u>-</u>	<u>93,521</u>
<b>TOTAL FUNDS</b>	<u><u>412,778</u></u>	<u><u>(13,861)</u></u>	<u><u>398,917</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,338	(107,199)	(13,861)
<b>Restricted funds</b>			
Teaching	1,022	(1,022)	-
	<u>94,360</u>	<u>(108,221)</u>	<u>(13,861)</u>
<b>TOTAL FUNDS</b>	<u><u>94,360</u></u>	<u><u>(108,221)</u></u>	<u><u>(13,861)</u></u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	301,570	17,687	319,257
<b>Restricted funds</b>			
Teaching	14,564	509	15,073
Land	78,448	-	78,448
	<u>93,012</u>	<u>509</u>	<u>93,521</u>
<b>TOTAL FUNDS</b>	<u><u>394,582</u></u>	<u><u>18,196</u></u>	<u><u>412,778</u></u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,119	(75,432)	17,687
<b>Restricted funds</b>			
Teaching	509	-	509
<b>TOTAL FUNDS</b>	<u>93,628</u>	<u>(75,432)</u>	<u>18,196</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	301,570	3,826	305,396
<b>Restricted funds</b>			
Teaching	14,564	509	15,073
Land	78,448	-	78,448
	<u>93,012</u>	<u>509</u>	<u>93,521</u>
<b>TOTAL FUNDS</b>	<u>394,582</u>	<u>4,335</u>	<u>398,917</u>

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 £
<b>Unrestricted funds</b>			
General fund	186,457	(182,631)	3,826
<b>Restricted funds</b>			
Teaching	1,531	(1,022)	509
<b>TOTAL FUNDS</b>	<u>187,988</u>	<u>(183,653)</u>	<u>4,335</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. CONTINGENT LIABILITIES**

There are no contingent liabilities at 31 December 2024.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	30,768	29,095
Literature, tapes and videos	1,022	509
Event income	23,663	21,842
Other income	1,093	8,404
Donations	14,366	6,477
Room hire	23,448	27,301
	94,360	93,628
<b>Total incoming resources</b>	<b>94,360</b>	<b>93,628</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,623	1,623
Membership fees - Meriger	17,373	10,621
Event expenses	18,421	12,081
Closing stock	(601)	(1,623)
	36,816	22,702
<b>Charitable activities</b>		
Repairs, maintenance and insurance	28,688	7,635
Light and heat	7,416	8,356
Literature, postage and stationery	1,876	1,162
Depreciation of tangible fixed assets	15,679	15,679
	53,659	32,832
<b>Support costs</b>		
<b>Finance</b>		
Sundries	-	2,251
Bank charges	115	134
Bank interest	17,631	17,513
	17,746	19,898
Total resources expended	<b>108,221</b>	<b>75,432</b>
<b>Net (expenditure)/income</b>	<b>(13,861)</b>	<b>18,196</b>

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

England & Wales - Charity number 1019101

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# Accounts

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**REGISTERED COMPANY NUMBER: 02527115 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1019101**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

Hayvenhursts  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 0LT

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023. 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) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objectives and aims are to promote, advance and maintain the Dzogchen teachings and practice in Buddhist and other forms throughout the UK and elsewhere and to promote greater understanding of Tibetan culture and traditions according to the teaching and spiritual guidance of Namkhai Norbu Rinpoche and his nominated successors.

#### **Significant activities**

The main activities of the Charity are to administer membership; to maintain and develop our retreat centre, Kunselling, which is located in mid-Wales and Lekdanling, our centre in London; to organise and run a programme of teaching and practice events; to run a bookshop for teaching and practice texts and practice materials for community members and to raise funds for the community and related organisations.

#### **Volunteers**

The Community is entirely run by volunteers, including the Trustees and others within the Community who give their time to support the activities of the Community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

By the beginning of 2023, our charitable activities had fully recovered from the covid-19 pandemic and the number of teaching retreats and other events at Kunselling, our centre in mid Wales, were similar to pre-pandemic levels. The activities during the year included practice retreats led by teachers both from the UK and from abroad and karma yoga activities that bring members together to work on the maintenance and improvement of the premises. Practices and events also took place at Lekdanling, our centre in London, with most taking place in the evenings and at the weekend.

#### **Fundraising activities**

Our fundraising efforts during the year were more successful than expected and resulted in a surplus income. This follows a similar success in 2022. However, the 2023 surplus was inflated because a significant December payment to an affiliated organisation in Italy did not leave our account in time to be included in the 2023 accounts and will instead be included in the 2024 accounts. In addition, we were able to address the ash dieback problem at Kunselling at a lower cost than budgeted and we continue to dispute a bill from Thames Water. Had these costs materialised the surplus would have come down to a breakeven position, but still outperformed the projected loss for the year.

This represents a very good outcome and is an attestation to the fundraising work of members who organise our events together with our membership secretary and the work of the Lekdanling management team who also raise funds, including the ongoing rental agreement which continues to provide a degree of financial stability.

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2023

### **ACHIEVEMENT AND PERFORMANCE**

#### **Internal and external factors**

We have continued to improve the running of the community by setting up a Google workspace for document sharing and storage and by ensuring better coordination between our event organisers in Kunselling and Lekdanling. We have also upgraded the web site and will continue our efforts to streamline our communications and payment platforms.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are membership income, gift aid on eligible membership payments and donations, income from events, income from the bookshop and income from the day-time rental of our space at Lekdanling in London.

### **FUTURE PLANS**

In the years immediately following the death of our main teacher Namkhai Norbu Rinpoche in 2018, our membership gradually dwindled with a consequent impact on our membership income. In 2023 we saw the first indications of a slowdown and maybe a reversal in this trend, largely thanks to the impetus in new membership that followed the teaching retreat in June given by Yeshe Silvano Namkhai, son of Namkhai Norbu Rinpoche. These retreats will be given annually going forward and we hope they will continue to generate enquiries from potential new members.

The membership income combined with income from events and the income from the rental of Lekdanling means that we were in a position to afford the mortgage payments on our two centres throughout 2023. Our mortgage commitments will reduce in May 2024 when we complete the repayments for Kunselling in rural Wales. However, the ongoing increases in interest rates and their impact on our interest payments for Lekdanling in London mean we have to keep a tight rein on expenditure. Meanwhile, our senior students of Namkhai Norbu Rinpoche are continuing to evolve as teachers and leaders of our community and lead practice events that continue to draw students and generate income.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are recruited through an invitation being issued to members to apply for a position on Gakyil (the Executive Committee of the Charity). New trustees are elected at the Annual General Meeting.

#### **Organisational structure**

The Dzogchen Community UK is administered by Gakyil (Executive Committee) which can have up to nine members. During the period to the end of September 2023 the committee had six members. In October 2023 the number of members remained at six but with some changes in the names of the members on the committee.

#### **Induction and training of new trustees**

New trustees are inducted by outgoing trustees who have occupied the position on the committee which is being taken up by the new trustee. Outgoing trustees induct and handover new trustees into their responsibilities.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Wider network**

The Gakyil is assisted by a network of volunteers within the Community.

**Related parties**

The Dzogchen Community UK is part of the International Dzogchen Community. Members of the UK Community are also members of Merigar, the centre of the Dzogchen Community in Europe. A proportion of the membership fees received by the Dzogchen Community UK is payable to Merigar each year and a proportion is payable to the International Dzogchen Community. The Dzogchen Community UK also has links with ASIA, supporting projects in Tibet and the Shang Shung Institute, supporting projects to maintain and promote Tibetan teachings and culture.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02527115 (England and Wales)

**Registered Charity number**  
1019101

**Registered office**  
3 Polygon Road  
Bristol  
BS8 4PA

**Trustees**


R Russell (appointed 23.10.23)  
B Patterson (resigned 23.10.23)  
B J Hurrell (resigned 26.10.23)  
R Bennett  
R Radecki  
M Beeston  
Ms T Lau - Hardingman  
C J J M Van Oldenbeek (appointed 8.10.23)

**Company Secretary**

M Beeston

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....17th September 2024..... and signed on its behalf by:



.....  
M Beeston - Trustee

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>93,119</u>	<u>509</u>	<u>93,628</u>	<u>83,185</u>
 <b>EXPENDITURE ON</b>					
Raising funds		22,702	-	22,702	21,468
Charitable activities general		<u>52,730</u>	<u>-</u>	<u>52,730</u>	<u>55,617</u>
<b>Total</b>		<u>75,432</u>	<u>-</u>	<u>75,432</u>	<u>77,085</u>
 <b>NET INCOME</b>		17,687	509	18,196	6,100
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>301,570</u>	<u>93,012</u>	<u>394,582</u>	<u>388,482</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>319,257</u></u>	<u><u>93,521</u></u>	<u><u>412,778</u></u>	<u><u>394,582</u></u>

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	440,180	91,183	531,363	547,042
<b>CURRENT ASSETS</b>					
Stocks	6	-	1,623	1,623	1,623
Debtors	7	17,419	-	17,419	17,419
Cash at bank and in hand		<u>67,382</u>	<u>715</u>	<u>68,097</u>	<u>51,445</u>
		84,801	2,338	87,139	70,487
<b>CREDITORS</b>					
Amounts falling due within one year	8	(20,751)	-	(20,751)	(24,278)
<b>NET CURRENT ASSETS</b>					
		<u>64,050</u>	<u>2,338</u>	<u>66,388</u>	<u>46,209</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		504,230	93,521	597,751	593,251
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(184,973)	-	(184,973)	(198,669)
<b>NET ASSETS</b>					
		<u>319,257</u>	<u>93,521</u>	<u>412,778</u>	<u>394,582</u>
<b>FUNDS</b>					
Unrestricted funds	12			319,257	301,570
Restricted funds				<u>93,521</u>	<u>93,012</u>
<b>TOTAL FUNDS</b>					
				<u>412,778</u>	<u>394,582</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

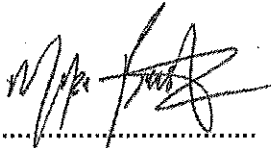
**Balance Sheet - continued  
31 DECEMBER 2023**

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 ...17th September 2024..... and were signed on its behalf by:



.....  
M Beeston - Trustee

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

**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.

Freehold property	- 2% on cost
Long leasehold	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost

**Stocks**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u><b>15,679</b></u>	<u><b>20,908</b></u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>81,659</u>	<u>1,526</u>	<u>83,185</u>
 <b>EXPENDITURE ON</b>			
Raising funds	20,537	931	21,468
<b>Charitable activities</b>			
general	<u>55,617</u>	<u>-</u>	<u>55,617</u>
<b>Total</b>	<u>76,154</u>	<u>931</u>	<u>77,085</u>
 <b>NET INCOME</b>	5,505	595	6,100
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>296,065</u>	<u>92,417</u>	<u>388,482</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>301,570</b></u>	<u><b>93,012</b></u>	<u><b>394,582</b></u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 January 2023 and 31 December 2023	<u>392,731</u>	<u>288,693</u>	<u>102,632</u>	<u>18,900</u>	<u>802,956</u>
<b>DEPRECIATION</b>					
At 1 January 2023	172,061	48,114	16,840	18,899	255,914
Charge for year	<u>7,854</u>	<u>5,773</u>	<u>2,052</u>	-	<u>15,679</u>
At 31 December 2023	<u>179,915</u>	<u>53,887</u>	<u>18,892</u>	<u>18,899</u>	<u>271,593</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>212,816</u>	<u>234,806</u>	<u>83,740</u>	<u>1</u>	<u>531,363</u>
At 31 December 2022	<u>220,670</u>	<u>240,579</u>	<u>85,792</u>	<u>1</u>	<u>547,042</u>

**6. STOCKS**

	2023 £	2022 £
Stocks	<u>1,623</u>	<u>1,623</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>17,419</u>	<u>17,419</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts (see note 10)	13,500	13,500
Other creditors	<u>7,251</u>	<u>10,778</u>
	<u><b>20,751</b></u>	<u><b>24,278</b></u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans (see note 10)	<u>184,973</u>	<u>198,669</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>13,500</u>	<u>13,500</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,500</u>	<u>13,500</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>171,473</u>	<u>185,169</u>

**11. SECURED DEBTS**

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank loans	<u>198,473</u>	<u>212,169</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	301,570	17,687	319,257
<b>Restricted funds</b>			
Teaching	14,564	509	15,073
Land	<u>78,448</u>	<u>-</u>	<u>78,448</u>
	<u>93,012</u>	<u>509</u>	<u>93,521</u>
<b>TOTAL FUNDS</b>	<u><u>394,582</u></u>	<u><u>18,196</u></u>	<u><u>412,778</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,119	(75,432)	17,687
<b>Restricted funds</b>			
Teaching	<u>509</u>	<u>-</u>	<u>509</u>
<b>TOTAL FUNDS</b>	<u><u>93,628</u></u>	<u><u>(75,432)</u></u>	<u><u>18,196</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	296,065	5,505	301,570
<b>Restricted funds</b>			
Teaching	13,969	595	14,564
Land	<u>78,448</u>	<u>-</u>	<u>78,448</u>
	<u>92,417</u>	<u>595</u>	<u>93,012</u>
<b>TOTAL FUNDS</b>	<u><u>388,482</u></u>	<u><u>6,100</u></u>	<u><u>394,582</u></u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,659	(76,154)	5,505
<b>Restricted funds</b>			
Teaching	1,526	(931)	595
	<u>83,185</u>	<u>(77,085)</u>	<u>6,100</u>
<b>TOTAL FUNDS</b>			

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	296,065	23,192	319,257
<b>Restricted funds</b>			
Teaching	13,969	1,104	15,073
Land	<u>78,448</u>	<u>-</u>	<u>78,448</u>
	<u>92,417</u>	<u>1,104</u>	<u>93,521</u>
<b>TOTAL FUNDS</b>	<u>388,482</u>	<u>24,296</u>	<u>412,778</u>

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 £
<b>Unrestricted funds</b>			
General fund	174,778	(151,586)	23,192
<b>Restricted funds</b>			
Teaching	2,035	(931)	1,104
	<u>176,813</u>	<u>(152,517)</u>	<u>24,296</u>
<b>TOTAL FUNDS</b>			

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. CONTINGENT LIABILITIES**

There are no contingent liabilities at 31 December 2023.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	29,095	28,003
Literature, tapes and videos	509	1,526
Event income	21,842	18,167
Other income	8,404	13,075
Donations	6,477	6,301
Room hire	<u>27,301</u>	<u>16,113</u>
	<u>93,628</u>	<u>83,185</u>
<b>Total incoming resources</b>	<b>93,628</b>	<b>83,185</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,623	931
Purchases	-	1,623
Membership fees - Meriger	10,621	11,937
Event expenses	12,081	8,600
Closing stock	<u>(1,623)</u>	<u>(1,623)</u>
	<b>22,702</b>	<b>21,468</b>
<b>Charitable activities</b>		
Repairs, maintenance and insurance	7,635	13,463
Light and heat	8,356	8,259
Literature, postage and stationery	1,162	1,314
Depreciation of tangible fixed assets	<u>15,679</u>	<u>20,908</u>
	<b>32,832</b>	<b>43,944</b>
<b>Support costs</b>		
<b>Finance</b>		
Sundries	2,251	150
Bank charges	134	116
Bank interest	<u>17,513</u>	<u>11,407</u>
	<u>19,898</u>	<u>11,673</u>
<b>Total resources expended</b>	<b>75,432</b>	<b>77,085</b>
<b>Net income</b>	<b><u>18,196</u></b>	<b><u>6,100</u></b>

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

England & Wales - Charity number 1019101

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# Accounts

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**REGISTERED COMPANY NUMBER: 02527115 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1019101**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

Hayvenhursts  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 0LT

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022. 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) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objectives and aims are to promote, advance and maintain the Dzogchen teachings and practice in Buddhist and other forms throughout the UK and elsewhere and to promote greater understanding of Tibetan culture and traditions according to the teaching and spiritual guidance of Namkhai Norbu Rinpoche and his nominated successors.

#### **Significant activities**

The main activities of the Charity are to administer membership; to maintain and develop our retreat centre, Kunselling, which is located in mid-Wales and Lekdanling, our centre in London; to organise and run a programme of teaching and practice events; to run a bookshop for teaching and practice texts and practice materials for community members and to raise funds for the community and related organisations.

#### **Volunteers**

The Community is entirely run by volunteers, including the Trustees and others within the Community who give their time to support the activities of the Community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The gradual recovery from the covid-19 pandemic continued into the first part of 2022 with many events that pre-pandemic took place in person, continuing to take place via Zoom. More normal levels of practicing together noticeably returned in the summer with group several retreats at Kunselling, our centre in mid Wales. Practices and events at Lekdanling, an enclosed studio space in London, were slower to re-open and by year-end had still not reached pre-pandemic levels of activity.

#### **Fundraising activities**

In comparison to a rather difficult year in 2021 when it was necessary to review costs and make savings, 2022 proved to be more successful than expected in terms of fundraising and the charity finished the year with a surplus income. This was a very good outcome given the 5% fall in membership and was largely because of the increased rental income for Lekadanling and the higher-than-anticipated income from events, especially events held on Zoom. Towards the end of the year, the organising team at Lekdanling secured an ongoing agreement to rent out our studio space to a third party. The agreement is likely to continue into 2023 and provides a degree of financial stability.

#### **Internal and external factors**

We continue to streamline the running of the community with the structure and regulations of the International Dzogchen Community, involving such things as shared databases and centralised payments systems. Our own internal business is also increasingly reliant on technology, using platforms such as Mailchimp and Dropbox for communication and data storage.

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2022

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The principal funding sources are membership income, gift aid on eligible membership payments and donations, income from events, income from the bookshop and income from the day-time rental of our space at Lekdanling in London.

### **FUTURE PLANS**

Since the death of our main teacher Namkhai Norbu Rinpoche in 2018, our membership has continued to dwindle gradually with a consequent impact on our membership income. In response we are developing more and more innovative ways of encouraging new members whilst at the same time ensuring we are able to generate income from events organised for our existing members. Combined with an improved income from the rental of Lekdanling we are in a position to afford the mortgage payments on our two properties, in London and in rural Wales. The increasing interest rates mean we have to keep a tight rein on expenditure, which will be further helped when mortgage payments for our centre in Wales end in mid 2024. Meanwhile, following Rinpoche's death, senior students are continuing to evolve as teachers and leaders of our community and lead practice events that continue to draw students and generate income.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are recruited through an invitation being issued to members to apply for a position on Gakyil (the Executive Committee of the Charity). New trustees are elected at the Annual General Meeting.

#### **Organisational structure**

The Dzogchen Community UK is administered by Gakyil (Executive Committee) which can have up to nine members. During the period to the end of September 2022 the committee had six members. In October 2022 the number of members remained at six but with some changes in the names of the members on the committee.

#### **Induction and training of new trustees**

New trustees are inducted by outgoing trustees who have occupied the position on the committee which is being taken up by the new trustee. Outgoing trustees induct and handover new trustees into their responsibilities.

#### **Wider network**

The Gakyil is assisted by a network of volunteers within the Community.

#### **Related parties**

The Dzogchen Community UK is part of the International Dzogchen Community. Members of the UK Community are also members of Merigar, the centre of the Dzogchen Community in Europe. A proportion of the membership fees received by the Dzogchen Community UK is payable to Merigar each year. The International Dzogchen Community as a whole is under the leadership of Namkhai Norbu Rinpoche. The Dzogchen Community UK also has links with ASIA, supporting projects in Tibet and the Shang Shung Institute, supporting projects to maintain and promote Tibetan teachings and culture.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02527115 (England and Wales)

**Registered Charity number**  
1019101

**Registered office**  
3 Polygon Road  
Bristol  
BS8 4PA

**Trustees**  
B Patterson  
Ms C Martin (resigned 2.2.22)  
B J Hurrell  
R Bennett  
R Radecki  
M Beeston (appointed 2.10.22)  
Ms T Lau - Hardingman (appointed 2.10.22)

**Company Secretary**  
M Beeston

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....*25<sup>th</sup> August 2023*..... and signed on its behalf by:



.....  
MIKE BEESTON  
TRUSTEE AND SECRETARY

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>81,659</u>	<u>1,526</u>	<u>83,185</u>	<u>68,411</u>
<b>EXPENDITURE ON</b>					
Raising funds		20,537	931	21,468	12,643
Charitable activities general		<u>55,617</u>	-	<u>55,617</u>	<u>54,207</u>
<b>Total</b>		<u>76,154</u>	<u>931</u>	<u>77,085</u>	<u>66,850</u>
<b>NET INCOME</b>		5,505	595	6,100	1,561
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>296,065</u>	<u>92,417</u>	<u>388,482</u>	<u>386,921</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>301,570</u></u>	<u><u>93,012</u></u>	<u><u>394,582</u></u>	<u><u>388,482</u></u>

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	455,859	91,183	547,042	567,950
<b>CURRENT ASSETS</b>					
Stocks	6	-	1,623	1,623	931
Debtors	7	17,419	-	17,419	13,474
Cash at bank and in hand		51,239	206	51,445	34,979
		<u>68,658</u>	<u>1,829</u>	<u>70,487</u>	<u>49,384</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(24,278)	-	(24,278)	(15,084)
		<u>44,380</u>	<u>1,829</u>	<u>46,209</u>	<u>34,300</u>
<b>NET CURRENT ASSETS</b>					
		<u>44,380</u>	<u>1,829</u>	<u>46,209</u>	<u>34,300</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		500,239	93,012	593,251	602,250
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(198,669)	-	(198,669)	(213,768)
		<u>301,570</u>	<u>93,012</u>	<u>394,582</u>	<u>388,482</u>
<b>NET ASSETS</b>					
		<u>301,570</u>	<u>93,012</u>	<u>394,582</u>	<u>388,482</u>
<b>FUNDS</b>					
	12			301,570	296,065
Unrestricted funds				93,012	92,417
Restricted funds				<u>394,582</u>	<u>388,482</u>
<b>TOTAL FUNDS</b>					
				<u>394,582</u>	<u>388,482</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet - continued  
31 DECEMBER 2022**

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<sup>th</sup> AUGUST 2023~~ and were signed on its behalf by:



MIKE BEESTON

TRUSTEE AND SECRETARY

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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.

**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.

Freehold property	- 2% on cost
Long leasehold	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost

**Stocks**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>20,908</b>	20,908

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	67,842	569	68,411
<b>EXPENDITURE ON</b>			
Raising funds	12,074	569	12,643
<b>Charitable activities</b>			
general	54,207	-	54,207
<b>Total</b>	<b>66,281</b>	<b>569</b>	<b>66,850</b>
<b>NET INCOME</b>	<b>1,561</b>	<b>-</b>	<b>1,561</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	294,504	92,417	386,921
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>296,065</b>	<b>92,417</b>	<b>388,482</b>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 January 2022 and 31 December 2022	<u>392,731</u>	<u>288,693</u>	<u>102,632</u>	<u>18,900</u>	<u>802,956</u>
<b>DEPRECIATION</b>					
At 1 January 2022	161,588	40,416	14,103	18,899	235,006
Charge for year	<u>10,473</u>	<u>7,698</u>	<u>2,737</u>	-	<u>20,908</u>
At 31 December 2022	<u>172,061</u>	<u>48,114</u>	<u>16,840</u>	<u>18,899</u>	<u>255,914</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u><u>220,670</u></u>	<u><u>240,579</u></u>	<u><u>85,792</u></u>	<u><u>1</u></u>	<u><u>547,042</u></u>
At 31 December 2021	<u><u>231,143</u></u>	<u><u>248,277</u></u>	<u><u>88,529</u></u>	<u><u>1</u></u>	<u><u>567,950</u></u>

**6. STOCKS**

	2022 £	2021 £
Stocks	<u>1,623</u>	<u>931</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<u>17,419</u>	<u>13,474</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Bank loans and overdrafts (see note 10)	13,500	13,500
Other creditors	10,778	1,584
	<b>24,278</b>	<b>15,084</b>
	<b>24,278</b>	<b>15,084</b>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Bank loans (see note 10)	198,669	213,768
	<b>198,669</b>	<b>213,768</b>
	<b>198,669</b>	<b>213,768</b>

**10. LOANS**

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	13,500	13,500
	<b>13,500</b>	<b>13,500</b>
Amounts falling between one and two years:		
Bank loans - 1-2 years	13,500	13,500
	<b>13,500</b>	<b>13,500</b>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	185,169	200,268
	<b>185,169</b>	<b>200,268</b>
	<b>185,169</b>	<b>200,268</b>

**11. SECURED DEBTS**

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	212,169	227,268
	<b>212,169</b>	<b>227,268</b>
	<b>212,169</b>	<b>227,268</b>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	296,065	5,505	301,570
<b>Restricted funds</b>			
Teaching	13,969	595	14,564
Land	78,448	-	78,448
	<u>92,417</u>	<u>595</u>	<u>93,012</u>
<b>TOTAL FUNDS</b>	<u><u>388,482</u></u>	<u><u>6,100</u></u>	<u><u>394,582</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,659	(76,154)	5,505
<b>Restricted funds</b>			
Teaching	1,526	(931)	595
	<u>83,185</u>	<u>(77,085)</u>	<u>6,100</u>
<b>TOTAL FUNDS</b>	<u><u>83,185</u></u>	<u><u>(77,085)</u></u>	<u><u>6,100</u></u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	294,504	1,561	296,065
<b>Restricted funds</b>			
Teaching	13,969	-	13,969
Land	78,448	-	78,448
	<u>92,417</u>	<u>-</u>	<u>92,417</u>
<b>TOTAL FUNDS</b>	<u><u>386,921</u></u>	<u><u>1,561</u></u>	<u><u>388,482</u></u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,842	(66,281)	1,561
<b>Restricted funds</b>			
Teaching	569	(569)	-
<b>TOTAL FUNDS</b>	<u>68,411</u>	<u>(66,850)</u>	<u>1,561</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	294,504	7,066	301,570
<b>Restricted funds</b>			
Teaching	13,969	595	14,564
Land	78,448	-	78,448
	<u>92,417</u>	<u>595</u>	<u>93,012</u>
<b>TOTAL FUNDS</b>	<u>386,921</u>	<u>7,661</u>	<u>394,582</u>

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 £
<b>Unrestricted funds</b>			
General fund	149,501	(142,435)	7,066
<b>Restricted funds</b>			
Teaching	2,095	(1,500)	595
<b>TOTAL FUNDS</b>	<u>151,596</u>	<u>(143,935)</u>	<u>7,661</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. CONTINGENT LIABILITIES**

There are no contingent liabilities at 31 December 2022.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	28,003	29,515
Literature, tapes and videos	1,526	568
Event income	18,167	4,327
Other income	13,075	9,365
Grants	-	9,648
Donations	6,301	14,988
Room hire	16,113	-
	83,185	68,411
<b>Total incoming resources</b>	<b>83,185</b>	<b>68,411</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	931	1,500
Purchases	1,623	-
Membership fees - Meriger	11,937	7,846
Event expenses	8,600	4,228
Closing stock	(1,623)	(931)
	21,468	12,643
<b>Charitable activities</b>		
Repairs, maintenance and insurance	13,463	10,862
Light and heat	8,259	9,537
Literature, postage and stationery	1,314	2,827
Depreciation of tangible fixed assets	20,908	20,908
	43,944	44,134
<b>Support costs</b>		
<b>Finance</b>		
Sundries	150	-
Bank charges	116	77
Bank interest	11,407	9,996
	11,673	10,073

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Total resources expended	<u>77,085</u>	<u>66,850</u>
<b>Net income</b>	<u><u>6,100</u></u>	<u><u>1,561</u></u>

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

England & Wales - Charity number 1019101

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# Accounts

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REGISTERED COMPANY NUMBER: 02527115 (England and Wales)  
REGISTERED CHARITY NUMBER: 1019101

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Hayvenhursts  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 0LT

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

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FOR THE YEAR ENDED 31 DECEMBER 2021

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**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021. 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives and aims are to promote, advance and maintain the Dzogchen teachings and practice in Buddhist and other forms throughout the UK and elsewhere and to promote greater understanding of Tibetan culture and traditions according to the teaching and spiritual guidance of Namkhai Norbu Rinpoche and his nominated successors.

**Significant activities**

The main activities of the Charity are to administer membership; to maintain and develop our retreat centre, Kunselling, which is located in mid-Wales and Lekdanling, our new centre in London; to organise and run a programme of teaching and practice events; to publish annual information booklets and journals and to run a bookshop for teaching and practice texts and practice materials for community members and to raise funds for the community and related organisations.

**Volunteers**

The Community is entirely run by volunteers, including the Trustees and others within the Community who give their time to support the activities of the Community.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2021 saw a gradual recovery from the Covid-19 pandemic. Many events continued to be hosted via Zoom. Kunselling, our centre in mid-Wales, began to open up to personal and group retreat. Lekdanling, an enclosed studio space in London where people have to interact at closer quarters (and thus risk transmitting the virus), was slower to re-open.

**Fundraising activities**

Teaching retreats held on Zoom, involving few overheads, continued to be an easy way of raising funds for the community. A new organising team at Lekdanling came together and began to raise significant income through renting out our studio space to third parties. We underwent a careful cost-cutting review exercise this year, examining all aspects of our outgoings to see where money was being wasted or spent unwisely: this led to some significant savings.

**Internal and external factors**

We continue to streamline the running of the community with the structure and regulations of the International Dzogchen Community, involving such things as shared databases and centralised payments systems. Our own internal business is also increasingly reliant on technology, using platforms such as Mailchimp and Dropbox for communication and data storage.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources are membership income, gift aid on eligible membership payments and donations, income from events, income from the bookshop and income from donations.

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2021

### **FUTURE PLANS**

Since the death of our main teacher Namkhai Norbu Rinpoche in 2018, our membership continues to dwindle gradually. We are regularly contacted by people interested in our community and are developing more and more innovative ways of giving these newcomers access to our teachings and practices, Rinpoche's legacy. We are beginning to receive new members into our community in this way and we hope that this trend will continue. We are still able to afford the mortgage on our two properties, in London and in rural Wales, but our margins are becoming increasingly tight. By renegotiating our payments to our mothership centre in Italy, we hope to maintain these two centres. The mortgage on the Welsh centre will be paid by the middle of 2024, which will be a major milestone. Meanwhile, following Rinpoche's death, senior students are continuing to evolve as teachers and leaders of our community.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Trustees are recruited through an invitation being issued to members to apply for a position on Gakyil (the Executive Committee of the Charity). New trustees are elected at the Annual General Meeting, subject to approval by the Director of the international Dzogchen Community.

#### **Organisational structure**

The Dzogchen Community UK is administered by Gakyil (Executive Committee) which can have up to nine members, during the period covered by this report the committee had six members, each with a defined area of responsibility for aspects of the organisation's activity.

#### **Induction and training of new trustees**

New trustees are inducted by outgoing trustees who have occupied the position on the committee which is being taken up by the new trustee. Outgoing trustees induct and handover new trustees into their responsibilities.

#### **Wider network**

The Gakyil is assisted by a network of volunteers within the Community.

#### **Related parties**

The Dzogchen Community UK is part of the International Dzogchen Community. Members of the UK Community are also members of Merigar, the centre of the Dzogchen Community in Europe. A proportion of the membership fees received by the Dzogchen Community UK is payable to Merigar each year. The International Dzogchen Community as a whole is under the leadership of Namkhai Norbu Rinpoche. The Dzogchen Community UK also has links with ASIA, supporting projects in Tibet and the Shang Shung Institute, supporting projects to maintain and promote Tibetan teachings and culture.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

02527115 (England and Wales)

#### **Registered Charity number**

1019101

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2021

**Registered office**

3 Polygon Road  
Bristol  
BS8 4PA

**Trustees**

B Patterson  
Ms N Talikova (resigned 3.10.21)  
Ms C Martin (resigned 2.2.22)  
Ms E Michalec (resigned 3.10.21)  
B J Hurrell  
R Bennett (appointed 3.10.21)  
R Radecki (appointed 3.10.21)

**Company Secretary**

H A Studholme

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....28/06/2022..... and signed on its behalf by:

  
.....  
R Radecki - Trustee

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		67,842	569	68,411	61,512
 <b>EXPENDITURE ON</b>					
Raising funds		12,074	569	12,643	18,427
Charitable activities general		54,207	-	54,207	48,022
<b>Total</b>		<u>66,281</u>	<u>569</u>	<u>66,850</u>	<u>66,449</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>1,561</u>	<u>-</u>	<u>1,561</u>	<u>(4,937)</u>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		294,504	92,417	386,921	391,858
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>296,065</u></u>	<u><u>92,417</u></u>	<u><u>388,482</u></u>	<u><u>386,921</u></u>

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet  
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	476,767	91,183	567,950	588,858
<b>CURRENT ASSETS</b>					
Stocks	6	-	931	931	1,500
Debtors	7	13,474	-	13,474	7,950
Cash at bank and in hand		34,676	303	34,979	35,340
		<u>48,150</u>	<u>1,234</u>	<u>49,384</u>	<u>44,790</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(15,084)	-	(15,084)	(17,626)
		<u>33,066</u>	<u>1,234</u>	<u>34,300</u>	<u>27,164</u>
<b>NET CURRENT ASSETS</b>					
		<u>33,066</u>	<u>1,234</u>	<u>34,300</u>	<u>27,164</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		509,833	92,417	602,250	616,022
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(213,768)	-	(213,768)	(229,101)
		<u>296,065</u>	<u>92,417</u>	<u>388,482</u>	<u>386,921</u>
<b>NET ASSETS</b>					
		<u>296,065</u>	<u>92,417</u>	<u>388,482</u>	<u>386,921</u>
<b>FUNDS</b>					
	12			296,065	294,504
Unrestricted funds				92,417	92,417
Restricted funds				<u>388,482</u>	<u>386,921</u>
<b>TOTAL FUNDS</b>					
				<u>388,482</u>	<u>386,921</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Balance Sheet - continued  
31 DECEMBER 2021

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 .....28/06/2022..... and were signed on its behalf by:

  
.....  
R Radecki - Trustee

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

**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.

Freehold property	- 2% on cost
Long leasehold	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost

**Stocks**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

2. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	<u>20,908</u>	<u>20,908</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	60,371	1,141	61,512
<b>EXPENDITURE ON</b>			
Raising funds	17,750	677	18,427
<b>Charitable activities</b> general	48,022	-	48,022
<b>Total</b>	<u>65,772</u>	<u>677</u>	<u>66,449</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,401)</u>	<u>464</u>	<u>(4,937)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	299,905	91,953	391,858
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>294,504</u>	<u>92,417</u>	<u>386,921</u>

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

5. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 January 2021 and 31 December 2021	392,731	288,693	102,632	18,900	802,956
<b>DEPRECIATION</b>					
At 1 January 2021	151,115	32,718	11,366	18,899	214,098
Charge for year	10,473	7,698	2,737	-	20,908
At 31 December 2021	161,588	40,416	14,103	18,899	235,006
<b>NET BOOK VALUE</b>					
At 31 December 2021	<u>231,143</u>	<u>248,277</u>	<u>88,529</u>	<u>1</u>	<u>567,950</u>
At 31 December 2020	<u>241,616</u>	<u>255,975</u>	<u>91,266</u>	<u>1</u>	<u>588,858</u>

6. STOCKS

	2021 £	2020 £
Stocks	<u>931</u>	<u>1,500</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>13,474</u>	<u>7,950</u>

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 10)	13,500	13,591
Other creditors	1,584	4,035
	<u>15,084</u>	<u>17,626</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 10)	<u>213,768</u>	<u>229,101</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	91
Bank loans	13,500	13,500
	<u>13,500</u>	<u>13,591</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>13,500</u>	<u>13,500</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>40,500</u>	<u>40,500</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	159,768	175,101

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

11. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Bank loans	<u>227,268</u>	<u>242,601</u>

12. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	294,504	1,561	296,065
<b>Restricted funds</b>			
Teaching	13,969	-	13,969
Land	78,448	-	78,448
	<u>92,417</u>	<u>-</u>	<u>92,417</u>
<b>TOTAL FUNDS</b>	<u>386,921</u>	<u>1,561</u>	<u>388,482</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,842	(66,281)	1,561
<b>Restricted funds</b>			
Teaching	569	(569)	-
	<u>68,411</u>	<u>(66,850)</u>	<u>1,561</u>
<b>TOTAL FUNDS</b>	<u>68,411</u>	<u>(66,850)</u>	<u>1,561</u>

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	299,905	(5,401)	294,504
<b>Restricted funds</b>			
Teaching	13,505	464	13,969
Land	78,448	-	78,448
	<u>91,953</u>	<u>464</u>	<u>92,417</u>
<b>TOTAL FUNDS</b>	<u><u>391,858</u></u>	<u><u>(4,937)</u></u>	<u><u>386,921</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,371	(65,772)	(5,401)
<b>Restricted funds</b>			
Teaching	1,141	(677)	464
	<u>61,512</u>	<u>(66,449)</u>	<u>(4,937)</u>
<b>TOTAL FUNDS</b>	<u><u>61,512</u></u>	<u><u>(66,449)</u></u>	<u><u>(4,937)</u></u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	299,905	(3,840)	296,065
<b>Restricted funds</b>			
Teaching	13,505	464	13,969
Land	78,448	-	78,448
	<u>91,953</u>	<u>464</u>	<u>92,417</u>
<b>TOTAL FUNDS</b>	<u><u>391,858</u></u>	<u><u>(3,376)</u></u>	<u><u>388,482</u></u>

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

12. 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 £
<b>Unrestricted funds</b>			
General fund	128,213	(132,053)	(3,840)
<b>Restricted funds</b>			
Teaching	1,710	(1,246)	464
<b>TOTAL FUNDS</b>	<u>129,923</u>	<u>(133,299)</u>	<u>(3,376)</u>

13. CONTINGENT LIABILITIES

There are no contingent liabilities at 31 December 2020.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	29,515	36,031
Literature, tapes and videos	568	1,141
Event income	4,327	-
Other income	9,365	2,650
Grants	9,648	5,000
Donations	14,988	16,690
	<u>68,411</u>	<u>61,512</u>
<b>Total incoming resources</b>	<b>68,411</b>	<b>61,512</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,500	1,608
Purchases	-	569
Membership fees - Meriger	7,846	15,079
Event expenses	4,228	2,671
Closing stock	(931)	(1,500)
	<u>12,643</u>	<u>18,427</u>
<b>Charitable activities</b>		
Repairs, maintenance and insurance	10,862	2,613
Light and heat	9,537	10,527
Literature, postage and stationery	2,827	3,199
Depreciation of tangible fixed assets	20,908	20,908
	<u>44,134</u>	<u>37,247</u>
<b>Support costs</b>		
<b>Finance</b>		
Sundries	-	58
Bank charges	77	55
Bank interest	9,996	10,662
	<u>10,073</u>	<u>10,775</u>
<b>Total resources expended</b>	<b>66,850</b>	<b>66,449</b>
<b>Net income/(expenditure)</b>	<b><u>1,561</u></b>	<b><u>(4,937)</u></b>

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING**

England & Wales - Charity number 1019101

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# Accounts

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**REGISTERED COMPANY NUMBER: 02527115 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1019101**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2020**  
**for**  
**INTERNATIONAL DZOGCHEN COMMUNITY OF**  
**KUNSELLING**

Hayvenhursts  
Fairway House  
Links Business Park  
St Mellons  
Cardiff  
CF3 OLT

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020. 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) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The Charity's objectives and aims are to promote, advance and maintain the Dzogchen teachings and practice in Buddhist and other forms throughout the UK and elsewhere and to promote greater understanding of Tibetan culture and traditions according to the teaching and spiritual guidance of Namkhai Norbu Rinpoche and his nominated successors.

#### **Significant activities**

The main activities of the Charity are to administer membership; to maintain and develop our retreat centre, Kunselling, which is located in mid-Wales and Lekdanling, our new centre in London; to organise and run a programme of teaching and practice events; to publish annual information booklets and journals and to run a bookshop for teaching and practice texts and practice materials for community members and to raise funds for the community and related organisations.

#### **Volunteers**

The Community is entirely run by volunteers, including the Trustees and others within the Community who give their time to support the activities of the Community.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The most significant event of 2020 was the global Coronavirus pandemic. This meant that both our centres, in London and in rural Wales, were shut for most of the year. The resulting loss in income at our centre in London was partially offset by the receipt of government support grants, administered by Hackney Council. We were not able to claim for government grants in Wales because our centre is for members only and therefore presents no benefit to the local community. Sadly, one of our most learned and experienced translators and instructors died due to Covid-19, a great loss to the international community.

#### **Fundraising activities**

Like so many other organisations, we have taken advantage of the Zoom online platform. Numerous Zoom teachings have been organised, which have proved to be very popular with our members, helping to keep their spiritual practice alive, as well as providing - from donations - a new income stream.

#### **Internal and external factors**

We continue to streamline the running of the community with the structure and regulations of the International Dzogchen Community, involving such things as shared databases and centralised payments systems. Our own internal business is also increasingly reliant on technology, using platforms such as Mailchimp and Dropbox for communication and data storage.

# INTERNATIONAL DZOGCHEN COMMUNITY OF KUNSELLING

## Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2020

### FINANCIAL REVIEW

#### Principal funding sources

The principal funding sources are membership income, gift aid on eligible membership payments and donations, income from events, income from the bookshop and income from donations.

### FUTURE PLANS

Since the death of our main teacher Namkhai Norbu Rinpoche in 2018, our membership has dwindled. We are still able to afford the mortgage on our two properties, in London and in rural Wales, but our margins are becoming increasingly tight. By renegotiating our payments to our mothership centre in Italy, we hope to maintain these two centres. The mortgage on the Welsh centre will be paid by the middle of 2024, which will be a major milestone. Meanwhile, following Rinpoche's death, senior students are continuing to evolve as teachers and leaders of our community.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Recruitment and appointment of new trustees

Trustees are recruited through an invitation being issued to members to apply for a position on Gakyil (the Executive Committee of the Charity). New trustees are elected at the Annual General Meeting, subject to approval by Namkhai Norbu Rinpoche The Director of the international Dzogchen Community.

#### Organisational structure

The Dzogchen Community UK is administered by Gakyil (Executive Committee) which can have up to nine members, during the period covered by this report the committee had nine members, each with a defined area of responsibility for aspects of the organisation's activity.

#### Induction and training of new trustees

New trustees are inducted by outgoing trustees who have occupied the position on the committee which is being taken up by the new trustee. Outgoing trustees induct and handover new trustees into their responsibilities.

#### Wider network

The Gakyil is assisted by a network of volunteers within the Community.

#### Related parties

The Dzogchen Community UK is part of the International Dzogchen Community. Members of the UK Community are also members of Merigar, the centre of the Dzogchen Community in Europe. A proportion of the membership fees received by the Dzogchen Community UK is payable to Merigar each year. The International Dzogchen Community as a whole is under the leadership of Namkhai Norbu Rinpoche. The Dzogchen Community UK also has links with ASIA, supporting projects in Tibet and the Shang Shung Institute, supporting projects to maintain and promote Tibetan teachings and culture.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

02527115 (England and Wales)

INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2020

**Registered Charity number**

1019101

**Registered office**

3 Polygon Road  
Bristol  
BS8 4PA

**Trustees**

Ms P Stirling (resigned 4.10.20)  
N Segust (resigned 4.10.20)  
S J N Duncan (resigned 4.10.20)  
Ms C Faulkner (resigned 4.10.20)  
Ms G Ya (resigned 4.10.20)  
Ms D Dyl - Poynter (resigned 4.10.20)  
B Patterson  
Ms N Talikova  
Ms C Martin Landlord (appointed 4.10.20)  
Ms E Michalec Shiatsu Therapist (appointed 4.10.20)  
B J Hurrell Retired Architect (appointed 4.10.20)

**Company Secretary**

H A Studholme

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21.04.2021 and signed on its behalf by:

  
.....  
Ms N Talikova - Trustee

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.12.20 Total funds £	Period 1.9.18 to 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		60,371	1,141	61,512	95,531
 <b>EXPENDITURE ON</b>					
Raising funds		17,750	677	18,427	43,323
<b>Charitable activities</b>					
general		48,022	-	48,022	56,586
 <b>Total</b>		65,772	677	66,449	99,909
 <b>NET INCOME/(EXPENDITURE)</b>		(5,401)	464	(4,937)	(4,378)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		299,905	91,953	391,858	396,236
 <b>TOTAL FUNDS CARRIED FORWARD</b>		294,504	92,417	386,921	391,858

The notes form part of these financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet  
31 DECEMBER 2020**

		Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	5	<b>497,675</b>	<b>91,183</b>	<b>588,858</b>	609,766
<b>CURRENT ASSETS</b>					
Stocks	6	-	<b>1,500</b>	<b>1,500</b>	1,608
Debtors	7	<b>7,950</b>	-	<b>7,950</b>	5,613
Cash at bank and in hand		<b>35,515</b>	<b>(175)</b>	<b>35,340</b>	39,466
		<b>43,465</b>	<b>1,325</b>	<b>44,790</b>	46,687
<b>CREDITORS</b>					
Amounts falling due within one year	8	<b>(17,535)</b>	<b>(91)</b>	<b>(17,626)</b>	(20,721)
<b>NET CURRENT ASSETS</b>		<b>25,930</b>	<b>1,234</b>	<b>27,164</b>	25,966
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>523,605</b>	<b>92,417</b>	<b>616,022</b>	635,732
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	<b>(229,101)</b>	-	<b>(229,101)</b>	(243,874)
<b>NET ASSETS</b>		<b>294,504</b>	<b>92,417</b>	<b>386,921</b>	391,858
<b>FUNDS</b>	12				
Unrestricted funds				<b>294,504</b>	299,905
Restricted funds				<b>92,417</b>	91,953
<b>TOTAL FUNDS</b>				<b>386,921</b>	391,858

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Balance Sheet - continued  
31 DECEMBER 2020**

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 .....21.04.2021..... and were signed on its behalf by:

  
.....  
N Talikova - Trustee

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**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.

**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.

Freehold property	- 2% on cost
Long leasehold	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on cost

**Stocks**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>Year Ended 31.12.20 £</b>	<b>Period 1.9.18 to 31.12.19 £</b>
Depreciation - owned assets	<b>20,908</b>	21,668

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the period ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the period ended 31 December 2019.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	94,131	1,400	95,531
 <b>EXPENDITURE ON</b>			
Raising funds	39,503	3,820	43,323
 <b>Charitable activities</b>			
general	56,586	-	56,586
 <b>Total</b>	96,089	3,820	99,909
 <b>NET INCOME/(EXPENDITURE)</b>	(1,958)	(2,420)	(4,378)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	301,863	94,373	396,236
 <b>TOTAL FUNDS CARRIED FORWARD</b>	299,905	91,953	391,858

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>					
At 1 January 2020 and 31 December 2020	<u>392,731</u>	<u>288,693</u>	<u>102,632</u>	<u>18,900</u>	<u>802,956</u>
<b>DEPRECIATION</b>					
At 1 January 2020	140,642	25,020	8,629	18,899	193,190
Charge for year	<u>10,473</u>	<u>7,698</u>	<u>2,737</u>	-	<u>20,908</u>
At 31 December 2020	<u>151,115</u>	<u>32,718</u>	<u>11,366</u>	<u>18,899</u>	<u>214,098</u>
<b>NET BOOK VALUE</b>					
At 31 December 2020	<u>241,616</u>	<u>255,975</u>	<u>91,266</u>	<u>1</u>	<u>588,858</u>
At 31 December 2019	<u>252,089</u>	<u>263,673</u>	<u>94,003</u>	<u>1</u>	<u>609,766</u>

**6. STOCKS**

	2020 £	2019 £
Stocks	<u>1,500</u>	<u>1,608</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	<u>7,950</u>	<u>5,613</u>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2020</b>	2019
	£	£
Bank loans and overdrafts (see note 10)	<b>13,591</b>	14,163
Other creditors	<b>4,035</b>	6,558
	<u><b>17,626</b></u>	<u>20,721</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2020</b>	2019
	£	£
Bank loans (see note 10)	<b>229,101</b>	243,874
	<u><b>229,101</b></u>	<u>243,874</u>
<b>10. LOANS</b>		
An analysis of the maturity of loans is given below:		
	<b>2020</b>	2019
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<b>91</b>	663
Bank loans	<b>13,500</b>	13,500
	<u><b>13,591</b></u>	<u>14,163</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<b>13,500</b>	13,500
	<u><b>13,500</b></u>	<u>13,500</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<b>40,500</b>	40,500
	<u><b>40,500</b></u>	<u>40,500</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<b>175,101</b>	189,874

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2020</b>	2019
	<b>£</b>	£
Bank loans	<b>242,601</b>	257,374

**12. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>299,905</b>	<b>(5,401)</b>	<b>294,504</b>
<b>Restricted funds</b>			
Teaching	<b>13,505</b>	<b>464</b>	<b>13,969</b>
Land	<b>78,448</b>	<b>-</b>	<b>78,448</b>
	<b>91,953</b>	<b>464</b>	<b>92,417</b>
<b>TOTAL FUNDS</b>	<b>391,858</b>	<b>(4,937)</b>	<b>386,921</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>60,371</b>	<b>(65,772)</b>	<b>(5,401)</b>
<b>Restricted funds</b>			
Teaching	<b>1,141</b>	<b>(677)</b>	<b>464</b>
<b>TOTAL FUNDS</b>	<b>61,512</b>	<b>(66,449)</b>	<b>(4,937)</b>

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	301,863	(1,958)	299,905
<b>Restricted funds</b>			
Teaching	15,925	(2,420)	13,505
Land	78,448	-	78,448
	<u>94,373</u>	<u>(2,420)</u>	<u>91,953</u>
<b>TOTAL FUNDS</b>	<u>396,236</u>	<u>(4,378)</u>	<u>391,858</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,131	(96,089)	(1,958)
<b>Restricted funds</b>			
Teaching	1,400	(3,820)	(2,420)
	<u>95,531</u>	<u>(99,909)</u>	<u>(4,378)</u>
<b>TOTAL FUNDS</b>	<u>95,531</u>	<u>(99,909)</u>	<u>(4,378)</u>

**13. CONTINGENT LIABILITIES**

There are no contingent liabilities at 31 December 2020.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Year Ended 31.12.20 £	Period 1.9.18 to 31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership fees	36,031	52,121
Literature, tapes and videos	1,141	1,400
Other income	2,650	6,912
Grants	5,000	-
Donations	16,690	35,098
	61,512	95,531
<b>Total incoming resources</b>	<b>61,512</b>	<b>95,531</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	1,608	3,110
Purchases	569	2,318
Membership fees - Meriger	15,079	26,932
Retreat expenses	2,671	12,571
Closing stock	(1,500)	(1,608)
	18,427	43,323
<b>Charitable activities</b>		
Repairs, maintenance and insurance	2,613	5,908
Light and heat	10,527	10,920
Literature, postage and stationery	3,199	3,264
Depreciation of tangible fixed assets	20,908	21,668
	37,247	41,760
<b>Support costs</b>		
<b>Finance</b>		
Sundries	58	-
Bank charges	55	163
Bank interest	10,662	14,663
	10,775	14,826

This page does not form part of the statutory financial statements

**INTERNATIONAL DZOGCHEN COMMUNITY OF  
KUNSELLING**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Year Ended 31.12.20 £	Period 1.9.18 to 31.12.19 £
Total resources expended	<u>66,449</u>	<u>99,909</u>
<b>Net expenditure</b>	<u><b>(4,937)</b></u>	<u><b>(4,378)</b></u>

This page does not form part of the statutory financial statements