

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**

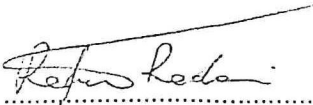
B Patterson  
Ms N Talikova (resigned 3.10.21)  
Ms C Martin (resigned 2.2.22)  
Ms E Michalec (resigned 3.10.21)  
B J Hurrell  
R Bennett (appointed 3.10.21)  
R Radecki (appointed 3.10.21)

**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)
<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)
<b>NET ASSETS</b>		<u>296,065</u>	<u>92,417</u>	<u>388,482</u>	<u>386,921</u>
<b>FUNDS</b>	12				
Unrestricted funds				296,065	294,504
Restricted funds				<u>92,417</u>	<u>92,417</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.

The notes form part of these financial statements

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
 Charitable activities general	48,022	-	48,022
 Total	<u>65,772</u>	<u>677</u>	<u>66,449</u>
 NET INCOME/(EXPENDITURE)	<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
 TOTAL FUNDS CARRIED FORWARD	<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	<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 2021	151,115	32,718	11,366	18,899	214,098
Charge for year	<u>10,473</u>	<u>7,698</u>	<u>2,737</u>	<u>-</u>	<u>20,908</u>
At 31 December 2021	<u>161,588</u>	<u>40,416</u>	<u>14,103</u>	<u>18,899</u>	<u>235,006</u>
<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	13,500	13,500
	<u>13,500</u>	<u>13,500</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	40,500	40,500
	<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>391,858</u>	<u>(4,937)</u>	<u>386,921</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>61,512</u>	<u>(66,449)</u>	<u>(4,937)</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>391,858</u>	<u>(3,376)</u>	<u>388,482</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
	<hr/> 68,411	<hr/> 61,512
<b>Total incoming resources</b>	68,411	61,512
<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)
	<hr/> 12,643	<hr/> 18,427
<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
	<hr/> 44,134	<hr/> 37,247
<b>Support costs</b>		
<b>Finance</b>		
Sundries	-	58
Bank charges	77	55
Bank interest	9,996	10,662
	<hr/> 10,073	<hr/> 10,775
<b>Total resources expended</b>	66,850	66,449
<b>Net income/(expenditure)</b>	<hr/> <u>1,561</u>	<hr/> <u>(4,937)</u>

This page does not form part of the statutory financial statements