

**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>-</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 £	2022 Total funds £	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)
<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>		<u>500,239</u>	<u>93,012</u>	<u>593,251</u>	<u>602,250</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(198,669)	-	(198,669)	(213,768)
<b>NET ASSETS</b>		<u>301,570</u>	<u>93,012</u>	<u>394,582</u>	<u>388,482</u>
<b>FUNDS</b>	12				
Unrestricted funds				301,570	296,065
Restricted funds				93,012	92,417
<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>	2021
	<b>£</b>	£
Depreciation - owned assets	<b><u>20,908</u></b>	<u>20,908</u>

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

**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>-</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>220,670</u>	<u>240,579</u>	<u>85,792</u>	<u>1</u>	<u>547,042</u>
At 31 December 2021	<u>231,143</u>	<u>248,277</u>	<u>88,529</u>	<u>1</u>	<u>567,950</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
	<u>24,278</u>	<u>15,084</u>

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

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

**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
	<u>13,500</u>	<u>13,500</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	185,169	200,268
	<u>185,169</u>	<u>200,268</u>

**11. SECURED DEBTS**

The following secured debts are included within creditors:

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

**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>388,482</u>	<u>6,100</u>	<u>394,582</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>83,185</u>	<u>(77,085)</u>	<u>6,100</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>386,921</u>	<u>1,561</u>	<u>388,482</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	-
	<hr/> 83,185	<hr/> 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)
	<hr/> 21,468	<hr/> 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
	<hr/> 43,944	<hr/> 44,134
 <b>Support costs</b>		
<b>Finance</b>		
Sundries	150	-
Bank charges	116	77
Bank interest	11,407	9,996
	<hr/> 11,673	<hr/> 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 £
	<hr/>	<hr/>
Total resources expended	<b>77,085</b>	66,850
	<hr/>	<hr/>
<b>Net income</b>	<b>6,100</b>	1,561
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements