

Buddha Land Kadampa Meditation Centre Ltd

Charity number 1087209

A company limited by guarantee number 04194110

Annual Report and Financial Statements **for the year ended 31 December 2023**



Buddha Land Kadampa Meditation Centre Ltd

Annual Report and Financial Statements for the year ended 31 December 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Buddha Land Kadampa Meditation Centre Ltd

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Debra Batchelor		Resigned 19 April 2023
Jennifer Andrews		Resigned 7 December 2023
Kevin Carron-Esslinger		
Lisa Devine		Appointed 7 December 2023
Cherie Scanlon		Appointed 23 September 2023
Janis Barrett	Secretary (Non-voting)	
Charity number	1087209	Registered in England and Wales
Company number	04194110	Registered in England and Wales

Registered and principal address

1 Lawkholve Crescent
Keighley
West Yorkshire
BD21 3NR

Bankers

National Westminster Bank plc
63 North Street
Keighley
West Yorkshire
BD21 3SN

Yorkshire Building Society
Yorkshire House
Yorkshire Drive
Bradford
BD5 8JL

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 4 April 2001. It is governed by a memorandum and articles of association as amended 17 April 2002, 15 January 2006, 12 December 2020 and 5 May 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Buddha Land Kadampa Meditation Centre Ltd

Trustees' report (continued) for the year ended 31 December 2023

Objectives and activities

The charity's objects

To promote the Buddhist Faith under the spiritual guidance of the elected General Spiritual Director of the New Kadampa Tradition - International Kadampa Buddhist Union principally through the activities of teaching, study, practice and the observance of moral discipline all within the Mahayana Buddhist Tradition of Atisha and Je Tsongkhapa as taught by the Venerable Geshe Kelsang Gyatso, the Founder of the New Kadampa Tradition - International Kadampa Buddhist Union, through the continuous implementation of the three New Kadampa Tradition Study Programmes: the General Programme, the Foundation Programme and the Teacher Training Programme.

The charity's main activities

The charity runs a programme of classes and courses at the centres in Keighley and Burnley and in local towns. These are open to everyone and introduce the benefits of meditation and the Buddhist approach to a happier life to the general public. The charity also has a World Peace Cafe in the Keighley Centre which opened in September 2010 which promotes these activities to a wide range of people.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

Teaching and Education Programme at Buddha Land Centre & Burnley Centre Jan – Dec 2023

2023 saw us put the Covid era behind us and fully run the Centres and Cafes as they had been before the pandemic. In Spring 2023, we were given guidance from our Buddhist tradition, the NKT that we could resume livestreaming some classes, courses and study programmes for Centre Members (as we had done in the pandemic)

Centre Membership

We have a flourishing Centre Membership programme for General Programme and Foundation Programme members. The benefits to centre members are that they can attend multiple classes each week and receive discounts on courses and with the re installation of livestream, this had added another attraction for people - some of whom always attend live stream, but most people, will choose hybrid and use livestream when they physically can't make it into the centres. For us as a Centre, membership provides a steady income stream and we hope that it actually helps people to attend more things.

General Programme classes

We run 11 classes each week between the 2 Centres with a variety of times being offered, morning, lunch and evening. Some classes are also offered livestream. Wind Down to Sleep at 9.30pm livestream on a Weds for 15 minutes is very popular.

The Otley branch class continued on a Tuesday evening and has steadily increased its numbers with a thriving core group of attendees. There is a Tuesday morning class in Burnley in Wharfedale which we hope will build up numbers in 2024.

Courses

We continued to have a full schedule with courses every weekend at one of our Centres, sometimes 2 running, one in each Centre. We have tried Workshops running on a Sat afternoon rather than morning which has been popular. We also try to have a Visiting Teacher each term from another NKT Centre which our regular attendees seem to enjoy.

In Nov, we held an empowerment of Wisdom Buddha Vajrapani at Buddha Land with 28 attendees.

Buddha Land Kadampa Meditation Centre Ltd

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance

Retreats

We started the year with 6 Day Retreats over 3 weekends in January including 2 held at Bolton Abbey .We held a further 9 Day Retreats at Bolton Abbey which are very popular and have an average of 40 attendees. They offer the opportunity to spend time in a quiet & beautiful location, meet like-minded people and step back from usual daily activities.

We have also held a number of Advanced Retreats over 2 or 3 days with the majority of these offering a guided first day to introduce the retreat and we ran some post Spring & Summer Festival Retreats.

Weekend Away Retreats

We held a Centre Retreat to Madhyamaka Centre in Nov with 13 attendees enjoying a meaningful weekend away. We returned to Beamsley Centre for our annual weekend summer retreat in August with our biggest number of attendees -between 20-30 people staying in a variety of accommodation or non residentially and we offered the option of attending for the day on the Sat also which saw 15 people join us.

Foundation Programme & Teacher Training Programme

Between the 2 Centres, we run 3 Foundation Programmes with the Fri morning FP at Buddha Land being a FP/TTP hybrid. We also run a Mon eve FP at Buddha Land and a Thurs eve FP in Burnley.

The choice of such a varied programme run by the Centres has given more flexibility to those wishing to study more in depth.

Stop the Week & other events

We held monthly STW meal and meditation events which provide a relaxed and informal evening with meditation, good food and like minded company. We also ran 4 Food for Thought in Burnley which is building up a steady following- the Oct date being provided by Antonia from the Centre and her husband Gio with their pizza wagon firing up outside the Centre .

We said goodbye to 2023 with a teaching and meditation, a meal and Avolokiteshvara Prayers dedicated to World Peace – this was a very popular event with 31 people joining for a meaningful start to the year.

Publicity

Our printed publicity made a resurgence in 2023 after its halt during the pandemic . Increasingly, people come to our classes and course via our Web searches and social media sites. We use some paid advertising on Facebook as a targeted way to reach new people and continue to monitor its effectiveness .Bolton Abbey ads are very effective and also we have found that attendees to Bolton Abbey often then come to the Centres for subsequent classes and courses.

Schools Programme, Chaplaincy and Other Visits

School visits resumed in person at both Centres (either schools coming to us or someone visiting the school). A small number of online visits via Zoom/Teams continued. Bradford Council recorded a video with our School Visits Coordinator which they share with schools and then follow up with a question and answer session online. We also have requests to attend other children's activities such as Scouts and have attended WI Meetings and we can provide input to requests from employers for staff wellbeing sessions.

Administrative Programme

World Peace Café

Throughout 2023 we were fortunate to have a Sponsored Cafe Manager which provides stability for the running of the café. We have also gradually increased our number of local volunteers, some people wishing to donate their free time to something meaningful and some of whom have special needs and appreciate the calm and supportive atmosphere the Café and Centre provides. Business is steady and the atmosphere of the cafe is appreciated by our loyal customers.

Buddha Land Kadampa Meditation Centre Ltd

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance

Fundraising

We held our usual raffle over the Christmas period and a Sponsored Walk in the summer, returning to a favourite walk along the canal in Lancashire.

Residential Building

This continues to be the residence of 2 Sponsored Personnel . One room remains reserved for Working Visitors to the centre. The house was home to 3 other residents in 2023 wishing to live in a spiritual community. By the end of the year, 2 of these had left the house to move to other accommodation and we had one long stay working visitor move in. Throughout the year, we continued to explore options for alternative accommodation and/or retreat centres, but did not find any suitable properties .

Burnley Centre

Burnley Centre continues to run a full programme of classes and courses including its own Foundation Programme study group. The Centre is generally open 3 days per week Discussions continued to take place with NKT and Buddha Land Trustees regarding the future development & independence of the Burnley Centre. Volunteers were sought from the Burnley Centre members to fulfill more administrative & managerial roles. Work continued to improve the interior of the centre with work starting on the update of the toilet areas in 2023 and some cosmetic improvements to the centre.

Governance

Trustees met approx. quarterly throughout the year. We held a hybrid AGM in September with members attending via Zoom and in-person.

Financial review

The net income for the year was £39,091 all unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £257,904.

The charity has a policy to keep a cash reserve fund of £20,000 minimum, which the Trustees consider to be adequate to cover any unforeseen shortfall in short-term cash flow and the requirement to pay short-term loans. There is an option to set a maximum and minimum level.

The Trustees acknowledge that the free reserves held at the year end were in excess of the current policy. However the charity is considering the purchase of additional property in the future and it is envisaged that the reserves will be used for that purpose. The level of reserves and the appropriateness of available properties are discussed at quarterly Trustees meetings.

Buddha Land Kadampa Meditation Centre Ltd

Trustees' report (continued) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Buddha Land Kadampa Meditation Centre Ltd

Independent examiner's report to the trustees of Buddha Land Kadampa Meditation Centre Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 8 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Signed: Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Buddha Land Kadampa Meditation Centre Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023

	Notes	2023 Total funds £	2022 Total funds £
Income from:			
Grants and donations	(2)	2,948	6,915
Sales and fees		35,021	28,077
Fundraising		816	928
Bank interest		1,944	408
Centre memberships		23,905	23,388
Retreats		22,310	21,698
Rent and service charges		10,855	11,980
Course fees		20,204	18,953
Other income		90	2,795
Total income		118,093	115,142
Expenditure on:			
Salaries	(3)	7,231	5,166
Rates and council tax		1,833	1,558
Utilities		17,974	13,255
Household		1,685	958
Offerings		2,229	2,316
Sponsorship		1,930	1,479
Buildings and maintenance		1,332	1,557
Insurance		3,116	259
Advertising and publicity		6,197	5,072
Stationery and office supplies		80	248
Internet and telephone		1,551	1,092
Equipment and materials		1,446	1,543
Bookshop and gift shop supplies		2,398	2,738
Travel and transport		2,533	955
Fundraising costs		20	78
Rents		350	696
Café		8,949	6,403
Independent examination		1,038	1,034
Mortgage interest		1,935	1,293
Course expenses		9,321	9,713
PayPal charges		871	860
Administration		13	30
Loan interest		518	-
Depreciation		3,887	3,887
Bank charges		565	1,040
Total expenditure		79,002	63,230
Net income / (expenditure)		39,091	51,912
Fund balances brought forward		524,128	472,216
Fund balances carried forward		563,219	524,128

All incoming resources and resources expended derive from continuing activities.

Buddha Land Kadampa Meditation Centre Ltd

Balance sheet

as at 31 December 2023

		2023 Total £	2022 Total £
Fixed assets			
Tangible assets	(4)	341,486	345,373
Total fixed assets		<u>341,486</u>	<u>345,373</u>
Current assets			
Stock	(5)	2,236	2,235
Prepayments		3,213	2,847
Cash at bank		270,552	235,292
Total current assets		<u>276,001</u>	<u>240,374</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(6)	18,097	16,533
Total current liabilities		<u>18,097</u>	<u>16,533</u>
Net current assets		<u>257,904</u>	<u>223,841</u>
Total assets less current liabilities		<u>599,390</u>	<u>569,214</u>
Creditors: amounts falling due after one year	(7)	36,171	45,086
Net assets		<u>563,219</u>	<u>524,128</u>
Funds			
Unrestricted funds		563,219	524,128
Total funds		<u>563,219</u>	<u>524,128</u>

For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Buddha Land Kadampa Meditation Centre Ltd

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold property: 1%

Fund accounting

All funds are unrestricted (general) funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Buddha Land Kadampa Meditation Centre Ltd
Notes to the accounts continued
for the year ended 31 December 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Bradford Council	-	-	-	4,397
Other donations	2,948	-	2,948	2,518
	<u>2,948</u>	<u>-</u>	<u>2,948</u>	<u>6,915</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	7,231	5,166
	<u>7,231</u>	<u>5,166</u>

The average number of employees during the year was 2, being an average of 2 full time equivalent (: 2, 2 FTE). There were no employees with emoluments above £60,000.

4 Tangible assets	Burnside Mill £	Lawkhholme Crescent £	Skipton Road £	Total £
Cost				
At 1 January 2023	200,000	132,000	56,685	388,685
Additions	-	-	-	-
At 31 December 2023	<u>200,000</u>	<u>132,000</u>	<u>56,685</u>	<u>388,685</u>
Depreciation				
At 1 January 2023	12,358	18,480	12,474	43,312
Charge for year	2,000	1,320	567	3,887
At 31 December 2023	<u>14,358</u>	<u>19,800</u>	<u>13,041</u>	<u>47,199</u>
Net book value				
At 31 December 2023	<u>185,642</u>	<u>112,200</u>	<u>43,644</u>	<u>341,486</u>
At 31 December 2022	<u>187,642</u>	<u>113,520</u>	<u>44,211</u>	<u>345,373</u>

5 Stocks	2023 £	2022 £
Café	546	691
Bookshop/gift shop	1,690	1,544
	<u>2,236</u>	<u>2,235</u>

6 Creditors and accruals	2023 £	2022 £
Nat West Bank loan payable within one year	4,506	4,630
Triodos Bank mortgage accounts payable within one year	5,330	5,758
Interest free loans payable within one year	3,250	3,250
Other creditors	322	-
Accruals	4,689	2,895
	<u>18,097</u>	<u>16,533</u>

Buddha Land Kadampa Meditation Centre Ltd
Notes to the accounts continued
for the year ended 31 December 2023

7 Creditors: amounts falling due after one year	2023	2022
	£	£
Nat West loan payable after more than one year	13,518	18,520
Triodos Bank mortgage accounts payable after more than one year	22,653	26,566
	<u>36,171</u>	<u>45,086</u>

Security over assets

The mortgages are secured by a legal charge over the charity's freehold land and buildings.

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Buddha Land Kadampa Meditation Centre Ltd
Trustees' report (continued) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 7/8/2024 .

Signed: L Devine (Trustee)

Name: LISA DEVINE

Buddha Land Kadampa Meditation Centre Ltd
Balance sheet
as at 31 December 2023

	2023	2022
	Total	Total
	£	£
Fixed assets		
Tangible assets	(4) 341,486	345,373
Total fixed assets	<u>341,486</u>	<u>345,373</u>
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Unrestricted funds	563,219	524,128
Total funds	<u>563,219</u>	<u>524,128</u>

For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 7/8/2024

Signed: L. Devine (Trustee)

Name: LISA DEVINE

Buddha Land Kadampa Meditation Centre Ltd

Independent examiner's report to the trustees of Buddha Land Kadampa Meditation Centre Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 8 to 12.

Responsibilities and basis of report

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Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Signed: 

Name: Simon Bostrom FCIE

23/8/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW