

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Details

Status Registered

Legal form Trust

Registered 2009-12-16

Register [View on the Charity Commission register](#)

Contact

Address 80 Park Hill
Birmingham
B13 8DS

Phone 0121 449 0413

Email info@indiadhammatrust.org

Website indiadhammatrust.org

Activities

Objects: THE OBJECTS OF THE INDIA DHAMMA TRUST IS THE ADVANCEMENT OF THE BUDDHIST RELIGION AS PRESENTED BY URGYEN SANGHARAKSMITA AND TAUGHT AND PRACTISED WITHIN THE WESTERN BUDDHIST ORDER (WBO) TRALLOKYA BUDDHA MAMASANGHA (TBM) IN PARTICULAR BY:1) ENCOURAGING MEMBERS AND OTHERS TO LIVE IN ACCORDANCE WITH THE TEACHINGS OF THE BUDDHA AS PRESENTED BY DRGYEN SANGHARAKSHITA AND TAUGHT AND PRACTISED WITHIN THE WBO/TBM: AND2) TO SUPPORT ORDAINED MEMBERS OF THE WBO/TBM AND OTHER DULY ORDAINED BUDDHISTS AT THE DISCRETION OF THE TRUSTEES AND3) TO MAINTAIN CLOSE COMMUNICATIONS WITH AND WORK UNDER THE GUIDANCE OF THE WBO/TBM AND OTHER GROUPS WITH THE SAME OBJECTS.

Activities: The main activity of the Trust is to support those in India who wish to make a life-long commitment to Buddhism. We do this by supporting those who train men and women wishing to join the Triratna ('Three Jewels') Buddhist Order. Triratna is a non-sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, INDIA
- India
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£88,028	£40,340	-	-
2024-03-31	£94,817	£94,371	-	-
2023-03-31	£58,087	£64,988	-	-
2022-03-31	£64,929	£64,775	-	-
2021-03-31	£237,548	£340,469	-	-

Trustees

Name	Role	Appointed
Sanjay Poyzer	Chair	2024-10-21
LAURA HAMILTON		2013-01-30
Lucy Jane Spence		2017-02-27
Santosh Pandurang Kamble		2022-10-31

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Accounts

The India Dhamma Trust

Charity No. 1133310

2024/25

Trustees Annual Report and Accounts

The India Dhamma Trust Charity No. 1133310

2024/25 Trustees Annual Report and Accounts

At the end of the financial year the trustees of the charity were:

- Laura Hamilton (Vajratara)
- Lucy Jane Spence (Kusaladevi)
- Lucian Conway (Priyadaka)
- Kay Stubbs (Shakyajata)
- Santosh Kamble (Sanghanath)
- Sanjay Poyzer (Sūryanāga) (Chair)

During the year, Lis Whitelaw (Danasamudra) stepped down as a trustee. Laura Hamilton (Vajratara) stepped down as Chair but continues to serve as a trustee. Sanjay Poyzer (Sūryanāga) joined as a trustee and became Chair.

Aims

The main activity of the trust is to support those in India who wish to make a lifelong commitment to Buddhism. We do this by supporting those who wish to join the Triratna Buddhist Order. Triratna is a non-sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Structure, Management and Trustee Recruitment

The Trust has standard registration according to a Trust Deed dated 2nd October 2009. It is managed by the Trustees named above, who usually meet two to three times a year to assess our ongoing performance in accordance with our aims and to make strategic decisions. Trustees are elected annually and recruited from within the Triratna Buddhist Order.

Activities and Objectives 2024/25

Our objective for the year has been to maintain ongoing financial gifts that support those who wish to gain a deeper understanding and practice of the Buddhist path, as well as to raise new and additional funds for the same.

We continue to work in partnership with Future Dharma Fund to fulfil our objectives. Vajratara now sits as a trustee of Future Dharma Fund, ensuring a close working relationship between our two charities.

Achievements and Performance

Our partners in India continue to offer workshops, retreats, and personal guidance for those who wish to explore the Buddhist path.

During the year, some of our work has shifted towards supporting partner organisations to develop fundraising from within India. Our Chair, Sūryanāga, has been directly involved in this, though the initiative has been mainly led by Future Dharma Fund.

The challenge of FCRA certification continues to affect our ability to transfer funds directly to our partners in India. In response, our partner Future Dharma have funded some alternative projects which hold FCRA certification and are committed to achieving our objectives. However, the majority of the money we transferred to Future Dharma this year is being held by them while a longer-term solution is sought.

The India Dhamma Trust

Period of 12 months ended 31st March 2025

Receipts and Payments Account

	Notes	2025	2024
Income			
Donations		84,067	90,723
Gift aid tax reclaim	1	3,740	3,945
Other income	2	221	149
Total		88,028	94,817
Expenditure			
India Programme Costs	3	29,254	69,706
Third party donor care	4	9,751	23,200
Fundraising		80	240
Governance Costs			
Administration		732	748
Other expense		522	476
Total		40,340	94,371
Net income/expenditure	5	47,689	446

The India Dhamma Trust

Period of 12 months ended 31st March 2025

Statement of Assets and Liabilities

	2025	2024
<u>Current Assets</u>		
Cash at bank		
Co-op current account	4,101	2,503
Co-op 95 day notice account	58,951	
Co-op savings account	88	12,952
PayPal	120	124
Total Assets	63,259	15,579
<u>Current liabilities</u>		
Payroll tax	0	0
Net Assets	63,259	15,579
<u>Represented by</u>		
Unrestricted funds brought forward	2,767	2,330
Restricted funds	12,803	12,803
Surplus/deficit for the year	47,689	446
	63,259	15,579

The India Dhamma Trust

Year ended 31st March 2025

Notes to the accounts:

1. The Gift Aid tax reclaimed of £3,740 is in respect of donations received during the year to 31st March 2024.
2. Other Income consists of bank interest.
3. India programme costs consists of £39,006 transferred to our partner FutureDharma and designated by them for expenditure on IDT charitable objectives
4. Of the total £39,006 transferred to FutureDharma, an estimated £9,751 was spent by them on donor care and support which is now handled by them on behalf of IDT (source: *End of year Financial Report to India Dhamma Trust (2024)*).
5. The Statement of Financial Activities shows a substantial surplus. However, this surplus does not represent unrestricted funds available for operational use. It exists because a legacy received by India Dhamma Trust was placed into a 95 day notice savings account. Consequently, these funds could not be transferred to FutureDharma before the financial year-end, as required by the partnership agreement

Independent examiner's report to the trustees of India Dhamma Trust

I report to the trustees on my examination of the accounts of India Dhamma Trust for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.

Signed:

A handwritten signature in black ink that reads "Nicholas Gray". The signature is written in a cursive, slightly slanted style.

Nicholas Gray, FMAAT

Adhithana
Coddington Court
Ledbury
Herefordshire HR8 1JL

13th October 2025

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Accounts

The India Dhamma Trust

Charity No. 1133310

2023/24

Trustees Annual Report and Accounts

The India Dhamma Trust

Year ended 31st March 2024: At the end of the financial year the trustees of the charity were:

Laura Hamilton	(Vajratara)	(Chair)
Lis Whitelaw	(Danasamudra)	
Lucy Jane Spence	(Kusaladevi)	
Lucian Conway	(Priyadaka)	
Kay Stubbs	(Shakyajata)	
Santosh Kamble	(Sanghanath)	

Aims

The main activity of the trust is to support those in India who wish to make a lifelong commitment to Buddhism. We do this by supporting those who wish to join the Triratna ('Three Jewels') Buddhist Order. Triratna is a non-sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Structure, Management and Trustee Recruitment

The Trust has standard registration according to a Trust Deed dated 2nd October 2009. It is managed by the Trustees named above, who usually meet two to three times a year to assess our ongoing performance in accord with our aims and to make strategic decisions. Trustees are elected annually and recruited from within the Triratna Buddhist Order.

Activities and Objectives 2023/24

Our objective for the year has been to maintain ongoing financial gifts that support those who wish to gain a deeper understanding and practice of the Buddhist path, as well as to raise new and additional funds for the same.

We are now partnered with 'Future Dharma Fund' to fulfil our objectives. With them, we have run specialist fundraising appeals for India. Our Chair works continues to work closely with 'Future Dharma Fund' to ensure our aims and objectives are followed.

Achievements and Performance

Our partners in India continue to offer workshops and retreats for those who wish to explore the Buddhist path. They also offer personal guidance and support. In November 2023 we welcomed some of our Indian partners to the UK where we talked about some of the challenges they face, as well as some of the successes. The Indian teams continue to be creative and inspired.

There has been some uncertainty as to how to best get funds to India as our FCRA certification has been denied. Future Dharma Fund has been extremely helpful in helping us, and our Indian partners, look at different options including fundraising within India and appealing to restore our FCRA certification.

The India Dhamma Trust

Period of 12 months ended 31st March 2024

Receipts and Payments Account

	Notes	2024	2023
Income			
Donations		90,723	40,230
Gift aid tax reclaim	1	3,945	5,054
Other income	2	149	12,803
Total		94,817	58,087
Expenditure			
India Programme Costs	3	69,706	47,619
Third party donor care	4	23,200	15,838
Fundraising		240	240
Governance Costs			75
Administration		748	789
Other expense		476	427
Total		94,371	64,988
Net income/expenditure		446	(6,901)

The India Dhamma Trust

Period of 12 months ended 31st March 2024

Statement of Assets and Liabilities

	2024	2023
<u>Current Assets</u>		
Cash at bank		
Co-op current account	2,503	2,349
Co-op savings account	12,952	12,803
PayPal	124	0
Total Assets	15,579	15,152
<u>Current liabilities</u>		
Payroll tax	0	19
Net Assets	15,579	15,133
<u>Represented by</u>		
Unrestricted funds	2,330	9,231
Restricted funds	12,803	12,803
Surplus/deficit for the year	446	(6,901)
	15,579	15,133

The India Dhamma Trust

Year ended 31st March 2024

Notes to the accounts:

1. The Gift Aid tax reclaimed of £3,945 is in respect of donations received during the year to 31st March 2023.
2. Other Income for the prior year relates to £12,803 reclassified from being held in trust to being a restricted fund and designated as income in the statement of Receipts and Payments. See 2022/23 Trustees Annual Report and Accounts.
3. India programme costs are constituted by
 - a) £69,600 transferred to our partner FutureDharma and designated by them for expenditure on IDT charitable objectives
 - b) £106 spent on a subscription to the Sangharakshita Complete Works project, the books being sent to India.
4. Of the total £92,800 transferred to FutureDharma, an estimated £23,200 was spent by them on donor care and support which is now handled by them on behalf of IDT (source: *End of year Financial Report to India Dhamma Trust (2023)*).

Independent examiner's report to the trustees of The India Dhamma Trust

I report to the trustees on my examination of the accounts of The India Dhamma Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.

Signed:

A handwritten signature in black ink that reads "Nicholas Gray". The signature is written in a cursive, slightly slanted style.

Nicholas Gray, FMAAT

Adhithana
Coddington Court
Ledbury
Herefordshire HR8 1JL

26th August 2024

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Accounts

The India Dhamma Trust

Charity No. 1133310

2022/23

Trustees Annual Report and Accounts

The India Dhamma Trust

Year ended 31st March 2023

Trustees

At the end of the financial year the trustees of the charity were:

Laura Hamilton	(Vajratara)	(Chair)
Lis Whitelaw	(Danasamudra)	
Lucy Jane Spence	(Kusaladevi)	
Lucian Conway	(Priyadaka)	
Kay Stubbs	(Shakyajata)	
<i>Appointed 31 October 2022</i>		
Santosh Kamble	(Sanghanath)	

Aims

The main activity of the trust is to support those in India who wish to make a lifelong commitment to Buddhism. We do this by supporting those who wish to join the Triratna ('Three Jewels') Buddhist Order. Triratna is a non-sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Structure, Management and Trustee Recruitment

The Trust has standard registration according to a Trust Deed dated 2nd October 2009. It is managed by the Trustees named above, who usually meet two to three times a year to assess our ongoing performance in accord with our aims and to make strategic decisions. Trustees are elected annually and recruited from within the Triratna Buddhist Order.

Activities and Objectives 2022/23

Our objective for the year has been to maintain ongoing financial gifts that support those who wish to gain a deeper understanding and practice of the Buddhist path, as well as to raise new and additional funds for the same. This has been especially important during the pandemic when fundraising within India has been extremely difficult.

We are now partnered with 'Future Dharma Fund' to fulfil our objectives. With them, we have run specialist fundraising appeals for India. Our Chair works continues to work closely with 'Future Dharma Fund' to ensure our aims and objectives are followed.

Achievements and Performance

Our partners in India are adjusting to life after the pandemic. The teams we support continue to offer online and in person courses, retreats and workshops, as well as personal guidance. In November 2022 we welcomed nine of our Indian partners to

the UK for a meeting, during which we discussed fully how the funds we raise are being spent in India, and what the ongoing financial needs are. In January 2023 a new study and meditation Centre was opened which was partially funded by the India Dhamma Trust.

There has been some uncertainty as to how to best get funds to India. Future Dharma Fund has been extremely helpful in this regard and with them we were able to carry on meeting our aims and objectives.

The India Dhamma Trust

Period of 12 months ended 31st March 2023

Receipts and Payments Account

	Notes	2023	2022
Income			
Donations		40,230	50,967
Gift aid tax reclaim	1	5,054	13,962
Other income	2	12,803	0
Total		58,087	64,929
Expenditure			
India Programme Costs	3	47,619	47,649
Third party donor care	4	15,838	15,883
Fundraising/donor care		240	240
Governance Costs		75	75
Administration		789	565
Other expense		427	363
Total		64,988	64,775
Net income/expenditure		(6,901)	(154)

The India Dhamma Trust

Period of 12 months ended 31st March 2023

Statement of Assets and Liabilities

	2023	2022
<u>Current Assets</u>		
Cash at bank		
Co-op current account	2,349	22,034
Co-op savings account	12,803	0
PayPal	0	0
Total Assets	15,152	22,034
<u>Current liabilities</u>		
Payroll tax	19	0
Net Assets	15,133	22,034
<u>Represented by</u>		
Unrestricted funds	9,231	21,880
Restricted funds	12,803	0
Surplus/deficit for the year	(6,901)	154
	15,133	22,034

The India Dhamma Trust

Year ended 31st March 2023

Notes to the accounts:

1. The Gift Aid tax reclaimed of £5,034 is in respect of donations received during the year to 31st March 2022.
2. At the Trustees meeting of 20 February 2023 it was agreed that the sum held in trust for the Women's Vihara project could be regarded as a restricted fund within IDT's own funds, so it has been included in this year's accounts for the first time and designated as income in the statement of Receipts and Payments.
3. India programme costs represent money transferred to our partner FutureDharma and designated by them for expenditure on IDT charitable objectives
4. Of the total £63,350 transferred to FutureDharma, an estimated £15,838 was spent by them on donor care and support which is now handled by them on behalf of IDT (source: *End of year Financial Report to India Dhamma Trust (2022)*).

Independent examiner's report to the trustees of The India Dhamma Trust

I report to the trustees on my examination of the accounts of The India Dhamma Trust for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 to enable a proper understanding of the accounts to be reached.

Signed:



Nicholas Gray, FMAAT

Adhithana
Coddington Court
Ledbury
Herefordshire HR8 1JL

11th December 2023

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Accounts

The India Dhamma Trust
Charity No. 1133310

2021/22
Trustees Annual Report and Accounts

The India Dhamma Trust

Year ended 31st March 2022

Trustees

At the end of the financial year the trustees of the charity were:

Laura Hamilton	(Vajratara)	(Chair)
Lis Whitelaw	(Danasamudra)	
Lucy Jane Spence	(Kusaladevi)	
Lucian Conway	(Priyadaka)	
Kay Stubbs	(Shakyajata)	

Aims

The main activity of the trust is to support those in India who wish to make a life-long commitment to Buddhism. We do this by supporting those who wish to join the Triratna ('Three Jewels') Buddhist Order. Triratna is a non-sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Structure, Management and Trustee Recruitment

The Trust has standard registration according to a Trust Deed dated 2nd October 2009. It is managed by the Trustees named above, who usually meet two to three times a year to assess our ongoing performance in accord with our aims and to make strategic decisions. Trustees are elected annually and recruited from within the Triratna Buddhist Order.

Activities and Objectives 2021/22

Our objective for the year has been with to maintain ongoing financial gifts that support those who train Indian people for entry into the Triratna Buddhist Order, as well as to raise new and additional funds for the same. This has been especially important during the pandemic when fundraising within India has been extremely difficult.

We are now partnered with 'Future Dharma Fund' to fulfil our objectives. With them, we have run specialist fundraising appeals for India, along with 'The Karuna Trust' and 'The Abhayaratna Trust'. In the first half of the financial year this took place during online events, and towards the end of 2022 more was possible in person. Our Chair works continues to work closely with 'Future Dharma Fund' to ensure our aims and objectives are followed.

Achievements and Performance

India was particularly hard hit by Covid-19 deaths in April – May 2021. Much of the Buddhist community in India was affected. However, with our support, the teams we support in India continued to offer online courses, retreats and workshops, as well as personal guidance. As it became possible to offer in person retreats towards the end of 2021, we were able to support the ordination of 17 men on 13 March 2022, 7

men on 30 March 2022, and 19 women on 19 January. This ordination retreat was particularly important as it was the first women's ordination retreat since December 2017. We are supporting four new Indian women 'Public Preceptors' who are able to ordain women in India.

Due to various difficulties including Covid, we did not meet as often as we would have liked this financial year. We would like to ensure in the coming financial year that we meet more regularly.

Financial Review

The charity's income and outgoings were within the projections made for the year.

Total income £64,929

Total expenditure £64,775

Closing overall surplus £22,034

Further details are provided in the annual accounts which follow this report.

Reserves policy

IDT continues to operate with a zero reserves policy for the following reasons:

Income

- IDT's income is relatively stable consisting primarily of regular donations from a committed donor base.

Expenditure on Charity Aims

- Its activities are carried out by making grants and its commitments to its beneficiaries are undertaken on a year by year basis, so there is no commitment to provide any particular level of funding beyond a one-year horizon.

Other expenditure (operating costs)

- Its activities require minimal property holdings therefore there are unlikely to be significant unexpected costs arising from property or plant requirements.
- Its payroll costs are a very small proportion of its regular monthly income so its extremely difficult to envisage a situation where it would not be possible to cover all of its liabilities in this regard.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The India Dhamma Trust

**On accounts for the year
ended**

31 March 2022	Charity no (if any)	1133310
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Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed: ColinLocock

Date: 10 October 2022

Name: Colin Locock

**Relevant professional
qualification(s) or body
(if any):**

ACCA CAT PQ II /Pg. Dip. Voluntary Administration /ACIE Affiliate Vol Ex

Address:

12 Park Road
Moseley
Birmingham B13 8AB

The India Dhamma Trust

Period of 12 months ended 31st March 2022

Receipts and Payments Account

	Notes	2022	2021
Income			
Donations		50,967	233,129
Gift aid tax reclaim	1	13,962	4,419
Other income		0	0
Total		64,929	237,548
Expenditure			
India Programme Costs	2	47,649	319,571
Third party donor care	3	15,883	19,446
Fundraising/donor care		240	220
Governance Costs		75	75
Administration		565	823
Other expense		363	334
Total		64,775	340,469
Net income/expenditure		154	-102,921

There were no restricted funds.

The India Dhamma Trust

Period of 12 months ended 31st March 2022

Statement of Assets and Liabilities

	2022	2021
<u>Fixed Assets</u>		
<u>Current Assets</u>		
Cash at bank	22,034	21,880
Total Assets	22,034	21,880
<u>Current liabilities</u>		
Payroll tax	0	0
Net Assets	22,034	21,880
<u>Represented by</u>		
Funds brought forward	21,880	124,799
Surplus/deficit for the year	154	-102,921
	22,034	21,880

The India Dhamma Trust also held £12,786 in an account on behalf of the Womens' Vihara Project. The India Dhamma Trust has no legal right over these funds, so they are not included in the above accounts.

The India Dhamma Trust

Year ended 31st March 2022

Notes to the accounts:

1. The Gift Aid tax reclaimed of £13,962 is in respect of donations received during the year to 31st March 2021.
2. India programme costs represent money transferred to our partner FutureDharma and designated by them for expenditure on IDT charitable objectives
3. Of the total £63,532 transferred to FutureDharma, an estimated £15,883 was spent by them on donor care and support which is now handled by them on behalf of IDT (source: *End of year Financial Report to India Dhamma Trust (2021)*).

THE INDIA DHAMMA TRUST

England & Wales - Charity number 1133310

Accounts

The India Dhamma Trust
Charity No. 1133310

2020/21
Trustees Annual Report and Accounts

The India Dhamma Trust

Year ended 31st March 2021

Trustees

At the end of the financial year the trustees of the charity were:

Laura Hamilton	(Vajratara)	(Chair)
Lis Whitelaw	(Danasamudra)	
Lucy Jane Spence	(Kusaladevi)	
Lucian Conway	(Priyadaka)	
Kay Stubbs	(Shakyajata)	

Aims

The main activity of the trust is to support those in India who wish to make a life-long commitment to Buddhism. We do this by supporting those who train men and women wishing to join the Triratna ('Three Jewels') Buddhist Order. Triratna is a non- sectarian Buddhist movement that promotes the practice of Buddhism in a form appropriate to the modern world.

Structure, Management and Trustee Recruitment

The Trust has standard registration according to a Trust Deed dated 2nd October 2009. It is managed by the Trustees named above, who meet three times a year to assess our ongoing performance in accord with our aims and to make strategic decisions. Trustees are elected annually and recruited from within the Triratna Buddhist Order.

Activities and Objectives 2020/21

Our objective for the year has been to maintain ongoing financial gifts that support those who train Indian people for entry into the Triratna Buddhist Order, as well as to raise new and additional funds for the same. This has been especially important during the pandemic when fundraising within India has been extremely difficult.

We are now partnered with 'Future Dharma Fund' to fulfil our objectives. With them, we have focussed on online fundraising at the Triratna Order Convention, online Buddhist festivals and on online ordination training retreats in the UK. We have also run specialist fundraising appeals for India, along with 'The Karuna Trust' and 'The Abhayaratna Trust', all online.

Achievements and Performance

Because of the ongoing difficulty of running in-person retreats during the lockdown, there have not been any ordinations within India. However, we have continued to support 20 men and women who train people for Buddhist ordination in India. They have moved all their training online, and have been active in supporting those whose lives have been affected by Covid-19. Our Chair has been in regular communication with them to assess their needs at this difficult time.

We have also ensured that the ordination training retreat centres in India remain financially stable during the lockdowns and are able to offer retreats in person when possible, and online when not. We moved all our fundraising and trustee's work online until it is safe to meet in person.

Financial Review

The charity's income and outgoings were within the projections made for the year.

Total income £237,548

Total expenditure £340,469

Closing overall surplus £21,880

Further details are provided in the annual accounts which follow this report.

Reserves policy.

IDT continues to operate with a zero reserves policy for the following reasons:

Income

- IDT's income is relatively stable consisting primarily of regular donations from a committed donor base.

Expenditure on Charity Aims

- Its activities are carried out by making grants and its commitments to its beneficiaries are undertaken on a year by year basis, so there is no commitment to provide any particular level of funding beyond a one-year horizon.

Other expenditure (operating costs)

- Its activities require minimal property holdings therefore there are unlikely to be significant unexpected costs arising from property or plant requirements.
- Its payroll costs are a very small proportion of its regular monthly income so its extremely difficult to envisage a situation where it would not be possible to cover all of its liabilities in this regard.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The India Dhamma Trust

**On accounts for the year
ended**

31 March 2021

**Charity no
(if any)**

1133310

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **DD / MM / YYYY**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* *Please delete the words in the brackets if they do not apply.*

Signed: ColinLocock

Date: 10 October 2021

Name: Colin Locock

**Relevant professional
qualification(s) or body
(if any):**

ACCA CAT PQ II /Pg. Dip. Voluntary Administration /ACIE Affiliate Vol Ex

Address:

12 Park Road

Moseley

Birmingham B13 8AB

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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The India Dhamma Trust

Period of 12 months ended 31st March 2021

Receipts and Payments Account

	Notes	2021	2020
		0	0
Income			
Donations		233,129	162,903
Convention Fees		0	2,911
Gift aid tax reclaim	1	4,419	3,704
Other income		0	0
Total		237,548	169,519
Expenditure			
India Programme Costs	2	319,571	79,791
Third party donor care	3	19,446	0
Fundraising/donor care		220	6,721
Governance Costs		75	140
Administration		823	2,027
Other expense		334	1,237
Total		340,469	89,916
Net income/expenditure		-102,921	79,603

There were no restricted funds.

The India Dhamma Trust

Period of 12 months ended 31st March 2021

Statement of Assets and Liabilities

	2021	2020
	£	£
<u>Fixed Assets</u>	0	0
<u>Current Assets</u>		
Cash at bank	21880	124,839
Total Assets	21,880	124,839
<u>Current liabilities</u>		
Payroll tax	0	40
Net Assets	21,880	124,799
<u>Represented by</u>		
Funds brought forward	124,799	45,195
Surplus/deficit for the year	-102,921	79,603
	21,880	124,799

The India Dhamma Trust also held £12,782 in an account on behalf of the Womens' Vihara Project. The India Dhamma Trust has no legal right over these funds, so they are not included in the above accounts.

The India Dhamma Trust

Year ended 31st March 2021

Notes to the accounts:

1. The Gift Aid tax reclaimed of £4,419 is in respect of donations received during the year to 31st March 2020.
2. India programme costs represent money transferred to our partner FutureDharma and designated by them for expenditure on IDT charitable objectives
3. Of the total £339,017 transferred to FutureDharma, an estimated £19,446 was spent by them on donor care and support which is now handled by them on behalf of IDT (source: *End of year Financial Report to India Dhamma Trust (2020)*).