

# LONDON INSIGHT MEDITATION

England & Wales · Charity number 1145212

## Details

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**Other names** LONDON INSIGHT LIMITED

**Status** Registered

**Legal form** CIO

**Registered** 2011-12-22

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

## Contact

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**Address** 1 Sopwith Crescent  
Wickford  
Essex  
SS11 8YU

**Phone** 07954472771

**Email** [admin@londoninsight.org](mailto:admin@londoninsight.org)

**Website** [www.londoninsight.org](http://www.londoninsight.org)

## Activities

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**Objects:** ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE BUDDHIST INSIGHT TRADITION (ALSO KNOWN AS VIPASSANA) TO ADVANCE BUDDHISM

**Activities:** London Insight Meditation encourages and supports meditation practice in the Buddhist tradition. It organises a varied programme of classes and retreats in the belief that such teachings will bring contentment and calm to busy urban lives. Our visiting teachers are widely recognised; they are experienced, trained, and bound by a code of ethics. People of all backgrounds and traditions are welcome

## Classification

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- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

## Geography

- Throughout London

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £38,317 | £32,480     | -      | -         |
| 2023-12-31 | £36,322 | £46,506     | -      | -         |
| 2022-12-31 | £26,128 | £53,384     | -      | -         |
| 2021-12-31 | £45,274 | £28,653     | -      | -         |
| 2020-12-31 | £47,159 | £31,691     | -      | -         |

## Trustees

| Name                       | Role  | Appointed  |
|----------------------------|-------|------------|
| <b>Joanna-May Sta. Ana</b> | Chair | 2024-01-01 |
| Bhaswati Reena Purchase    |       | 2023-11-15 |
| Derek Bruce                |       | 2022-08-09 |
| Dr Josie Levine            |       | 2023-11-15 |
| Patrick Drysdale           |       | 2023-11-15 |

**LONDON INSIGHT MEDITATION**

England & Wales - Charity number 1145212

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# Accounts

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# LONDON INSIGHT

## MEDITATION

**Trustees' Annual Report and Unaudited Financial  
Statements for the year ended 31 December 2024**

**Charity Number      1145212**

**London Insight Meditation**  
**Trustees' Annual Report and Financial Statements**  
**For the year-ended 31 December 2024**

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# Trustees' Annual Report

The trustees present their annual report together with the financial statements for the year ended 31 December 2024.

## Who we are.

London Insight Meditation (LIM) is a charity that promotes Insight meditation, plus related practices, values and teachings from the Buddhist tradition. Our charitable objectives are: *'Advancement of education for the public benefit in accordance with the Buddhist insight tradition (also known as Vipassana). To advance Buddhism'*.

LIM is a charitable incorporated organisation (CIO) governed by a constitution.

## Organisational structure

The trustees take responsibility for giving strategic direction to the charity and monitoring its activities. The charity is run on a day-to-day basis by a team consisting of the Events Manager and other volunteers. The Events Manager is employed part-time. The trustees and the rest of the team are volunteers.

There was no paid Director role in 2024 (2023: one paid Director).

Trustees continue to regularly review our staffing requirements to ensure we can continue to fulfill our mission.

## Governance

The Trustees meet at least quarterly to develop the strategic direction and to review activities and financial performance. The Chair and Manager meet regularly to review operational progress.

## Trustees

The trustees who have served since the last annual report are as follows:

Mr Derek Bruce  
Mr Patrick Drysdale  
Dr Josie Levine  
Mrs Reena Purchase  
Ms Joanna-May Sta. Ana (Chair)

## *Appointment and induction of Trustees*

Trustee vacancies are advertised and suitable applicants invited for interview. New Trustees are briefed on their duties and their legal obligations under charity and other law as well as on the work of the charity, its constitution, and how it operates.

## *Remuneration of trustees*

All Trustees give their time voluntarily and receive no benefits from the charity. In accordance with good practice, the charity offers to reimburse out-of-pocket expenses incurred by trustees attending meetings. Where such expenses are reimbursed, this is noted in the accounts.

## London Insight Meditation Annual Report 2024 (continued)

### What we do

London Insight Meditation offers a year-round programme of events based in the Insight meditation tradition. Together with a group of leading teachers, we explore the modern application of authentic Buddhist teachings in our lives. Our events include daylong and weekend retreats, study days, courses in meditation and public talks led primarily by teachers from the Insight meditation tradition.

LIM works in close connection with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and Bodhi College who run courses and retreats across Europe. It regularly consults with these organisations about aspects of practice; this expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. While London Insight Meditation benefits from collaborating with comparable organisations, there are no formal legal ties or financial relationships with them.

### Our vision

London Insight Meditation exists to serve the Dharma, the teaching of the Buddha, which tells us that awakening is possible, that our minds and our hearts can be open and at peace – here and now, in this very city, in this very life, in this very moment.

### Our mission

We aim to ensure that the Buddha's teaching is readily accessible in London; to support the efforts of Londoners at every stage of the path to understand the Dharma and realise it in their own lives; and, through our activities, to foster the growth of the community of Londoners who are inspired by the Buddha's Dharma.

### Our values

London Insight Meditation aspires to embody the ethical principles of the Buddhist tradition.

We aim to present Insight meditation and related teachings in a manner that is accessible to western practitioners, while preserving their full depth. To this end, Buddhist ritual and imagery usually play little part in our events. We do however value our

links with more traditional Buddhist institutions, such as Amaravati, Cittaviveka, Satipanya and Anukampa

We whole-heartedly welcome all, irrespective of religious or political belief, gender, sexuality, age, class, ethnicity, nationality or disability. Our hope for the future is to develop an increasingly varied programme of events appropriate to people of all backgrounds.

The pricing of our events is on a scale, which includes discounted rates, to ensure that those on lower incomes are not deterred from attending. Discounts are clearly publicised to minimise hesitation or embarrassment. People unable to afford the discounted rates will not be turned away if places are available and this concession is publicised. The pricing of our events reflects the cost of putting on events, excluding any remuneration to the teachers.

Consistent with the long-standing Buddhist tradition, our teachers are not remunerated by the charity. Instead, attendees at our events are invited to make voluntary contributions (dana) to teachers in gratitude for their teachings. The livelihood of most teachers depends, wholly or largely, on the generosity of retreatants who value the teachings and wish to support their continuation.

Our teachers are expected to comply with the ethical guidelines of the international Insight Meditation teacher community.

We seek to engage and benefit the public by recording the talks at our events and making these available for free online listening and download by people unable to attend our events.

We warmly welcome people of all spiritual traditions or none and we do not seek to convert. We are pleased if participants in our events find in Insight meditation a way to a deeper engagement with their own tradition.

The Insight meditation tradition encourages regular practice. Sitting groups for group meditation are common across Buddhist traditions. Though it does not itself organise such groups, London Insight Meditation publicises them through our website, and provides advice for those who wish to set up sitting groups.

## London Insight Meditation Annual Report 2024 (continued)

### Our people

#### **Teachers**

Our events are led by an exceptional group of teachers from the Insight meditation tradition. We are grateful to continue to host many of our longstanding teachers from the UK and US, increasingly in person, but retaining some Zoom events. We actively sought to increase our teacher pool during the year to support newer teachers and include teachers from diverse backgrounds.

#### **Volunteers**

LIM is run by a team of volunteers and Events Manager. We are ourselves committed meditators. We integrate practice into our work at LIM, for example starting all meetings with a meditation sit.

### Our key achievements in 2024

#### **2024 Events Programme**

We planned to deliver 23 events, 1 was cancelled and 22 took place, 2 less than in 2023. We continued to offer a combination of online and in-person events.

#### Participants

The total attendance at our events in 2024 reached 1,076, reflecting a 15% decrease compared to 2023 (1,273). In-person attendance grew by 2%, while online attendance decreased by 58%. No hybrid events took place and the overall number of online offerings in 2024 (4) was half that of 2023 (8). The number of in-person day longs remained consistent with 2023, an additional weekend retreat took place and 2 evening talks. LIM continues to host online events, attracting international participants.

#### Event delivery

Various formats were made available online, including shorter talks (2-2.5 hours), full-day sessions, weekend retreats, and a course. In-person offerings included weekend retreats, full-day sessions and evening talks.

#### In-person

|          |    |
|----------|----|
| Day long | 14 |
| Weekend  | 2  |
| Talk     | 2  |

#### Online

|          |   |
|----------|---|
| Talk     | 1 |
| Day long | 1 |
| Weekend  | 1 |
| Course   | 1 |

#### Teaching programme

LIM continued to host events online for teachers not based in the UK and teachers based in the UK who have reduced their face-to-face teaching commitments.

Teachings were made available both live and after the event by uploading authorised recordings to Dharma Seed and videos to YouTube. We started our YouTube channel in February 2022 and have maintained a schedule of posting one video a week.

Events were also accessed by people not geographically based in London or who would be unable to travel to London-based events because of personal circumstances, including disabilities.

Our aim was to host events with teachers from a variety of backgrounds to be as inclusive as possible. Our events were led by a mix of teachers, both lay and monastics, and teachers from overseas.

## **London Insight Meditation Annual Report 2024 (continued)**

### **Marketing and networking**

LIM maintains a website and email contact list. We send out regular email newsletters reminding people of events and highlighting new additions to the programme. This allows us to put on events at short notice as opportunities occur.

We continued our close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and teacher-training organisation, Bodhi College. This expands the range of connections and ensures LIM is fully aware of developments in the area.

Since November 2022, we have convened a 'UK Insight Forum', comprising quarterly meetings with the chairs and directors of LIM, Gaia House and Bodhi College, to 'compare notes', share best practice and identify opportunities to collaborate.

### **Financial performance**

#### ***Financial review***

2024 was a stronger year financially for LIM as it returned a surplus of £5,837 after recording a deficit in 2022 and 2023. This surplus was favourable compared to the budget expectation.

Total income for the year was £38,317, an increase of 5% on the prior year. The increase is mainly due to higher income from events which was driven primarily by higher ticket prices.

Total expenditure for the year was £32,480, a decrease of 30% on the previous year. The decrease was primarily due to lower staff costs in 2024 (down £14k vs 2023) given there was no director post from the start of 2024. Direct event costs were however up by £2k.

#### ***Reserves policy***

The charity needs adequate reserves to enable it to finance future events, keep the day-to-day operations of the charity running, provide a precautionary reserve in case of fluctuations in the future level and timing of receipt of income, and to provide funds for investment.

The deficit in 2022 and 2023 had presented a challenge to re-establish financial sustainability. As a result, LIM increased ticket prices and no longer has a paid Director role since the start of 2024 (2023: one paid Director). These changes resulted in LIM making a surplus in 2024 and the financial position is stronger and more sustainable now.

The Trustees are satisfied that reserves are currently adequate to finance the charity's continuation as a going concern.

#### **Our future plans**

We anticipate that LIM will continue with its existing activities to bring the Dharma to Londoners.

#### **Risk management**

The risks to which LIM is exposed are reviewed periodically by the Trustees. External economic risks, which remain beyond the control of the charity, are mitigated by the review of performance against budget and expenditure managed as appropriate.

## London Insight Meditation Annual Report 2024 (continued)

### **Public benefit**

The Trustees are aware of their obligation to act in accordance with Charity Commission guidance on public benefit. The Trustees consider that meditation can benefit individuals in dealing with life's events, relating to others non-judgmentally and empathetically, and developing a mature sense of perspective and positive attitude. They also consider that education in meditative techniques can contribute materially towards promoting a tolerant, thoughtful and co-operative society. The fundamental ethics and aspirations of the Buddhist tradition are based around generosity and non-violence, resulting in greater wellbeing when practised consistently.

Approved by the Board of Trustees and signed on their behalf by



Joanna-May Sta. Ana

Chair of Trustees

15<sup>th</sup> October 2025

## **Report of the Independent Examiner to the Trustees of London Insight Meditation**

I report on the accounts of London Insight Meditation for the year ended 31 December 2024 set out on pages 8 to 14.

### **Respective responsibilities of Trustees and Independent Examiner and basis of Independent Examiner's report**

As the charity trustees of London Insight Meditation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

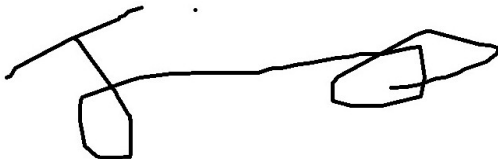
I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 being kept in respect of London Insight Meditation 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 in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, consisting of a series of connected loops and lines, appearing to read 'James Harding'.

Name: James Harding  
Chartered Accountant  
London

19<sup>th</sup> October 2025

## London Insight Meditation

### Statement of Financial Activities

For the year ended 31<sup>st</sup> December 2024

|                                      |       | 2024          | 2023            |
|--------------------------------------|-------|---------------|-----------------|
|                                      | Notes | £             | £               |
| <b>INCOMING RESOURCES</b>            |       |               |                 |
| Gifts-in-kind                        |       | 790           | 997             |
| Donations                            |       | -             | 334             |
| Income from charitable activities    | 2     | 36,147        | 33,822          |
| Interest income                      |       | 1,379         | 1,169           |
|                                      |       | <b>38,317</b> | <b>36,322</b>   |
| <b>RESOURCES EXPENDED</b>            |       |               |                 |
| Expenditure on charitable activities | 3     | 32,480        | 46,506          |
|                                      |       | <b>5,837</b>  | <b>(10,185)</b> |
| <b>RECONCILIATION OF FUNDS</b>       |       |               |                 |
| Total funds brought forward          |       | 48,760        | 58,945          |
|                                      |       | <b>54,597</b> | <b>48,760</b>   |

All gains and losses recognised in the year are included above. All activities relate to continuing operations.

The accompanying notes are an integral part of this statement of financial activities.

**London Insight Meditation**  
**Statement of Financial Position**

**At 31<sup>st</sup> December 2024**

|   |              | <b>2024</b>   | <b>2023</b>   |
|---|--------------|---------------|---------------|
|   | <b>Notes</b> | <b>£</b>      | <b>£</b>      |
| <b>CURRENT ASSETS</b>                       |              |               |               |
| <b>Debtors</b>                              | 4            | 1,535         | 1,253         |
| <b>Cash at bank and in hand</b>             | 6            | 56,085        | 54,868        |
|   |              | <u>57,620</u> | <u>56,121</u> |
| <b>less: CREDITORS</b>                      |              |               |               |
| <b>Creditors: amounts due within 1 year</b> | 5            | (3,023)       | (7,361)       |
|   |              | <u>54,597</u> | <u>48,760</u> |
| <b>NET CURRENT ASSETS</b>                   |              |               |               |
|   |              | <u>54,597</u> | <u>48,760</u> |
| <b>NET ASSETS</b>                           |              |               |               |
|   |              | <u>54,597</u> | <u>48,760</u> |
| <b>FUNDS</b>                                |              |               |               |
| <b>Unrestricted funds</b>                   |              | 54,597        | 48,760        |
| <b>TOTAL FUNDS</b>                          |              | <u>54,597</u> | <u>48,760</u> |

Approved by the Board of Trustees and signed on their behalf by



Joanna-May Sta. Ana  
 Chair of Trustees

15<sup>th</sup> October 2025

The notes on pages 10 to 13 form part of these accounts.

## **London Insight Meditation**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2024**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102)' published in October 2019, and applicable United Kingdom law and accounting standards.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.

##### **Critical accounting estimates and areas of judgement**

None noted.

##### **Fund accounting**

All of the charity's income is unrestricted.

##### **Income**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity is entitled to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Event income is recognised on the date that the event takes place.

Donated services provided to the charity as gifts-in-kind are stated at the price the charity would have had to pay for the services had they not been donated. In accordance with the Charities SORP, no monetary value is attributed to the many hours of volunteer time donated to the charity to enable it to run events, although this contribution is essential to the effective running of the charity.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2024 (continued)

#### Expenditure

Expenditure is recognised on an accruals basis. As the charity presently only has a single activity, all expenditure, including support costs, relates to the activity of organising its programme of events including daylong and weekend retreats, study days, courses in meditation and public talks.

#### Debtors

Trade debtors are recognised at the settlement amount due.

Expenditure incurred in advance of an event is recognised as a prepayment on the balance sheet until the event takes place or is cancelled, provided the expenditure is expected to be recovered.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their anticipated settlement amount.

#### Taxation

No provision is made for any corporation tax on the charity's net income, as the charity is exempt because all its income and expenditure is in line with its charitable objectives.

The charity is unable to recover Value Added Tax and the cost of VAT incurred is included in each expenditure category.

## 2. Income from charitable activities

|              | <b>2024</b> | <b>2023</b> |
|--------------|-------------|-------------|
|              | <b>£</b>    | <b>£</b>    |
| Event income | 36,147      | 33,822      |
|              | <hr/>       | <hr/>       |
|              | 36,147      | 33,822      |
|              | <hr/>       | <hr/>       |

See page 4 for detail of income generating event activities.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2024 (continued)

#### 3. Expenditure on charitable activities

The trustees believe that all the expenditure incurred relates to the charitable activity of organising its programme of events, including daylong and weekend retreats, study days, courses and public talks.

Details of expenditure incurred are as follows:

|                                       | <b>2024</b>  | <b>2023</b>  |
|---------------------------------------|--------------|--------------|
|                                       | <b>£</b>     | <b>£</b>     |
| Venue hire                            | 5,607        | 4,719        |
| Miscellaneous event costs             | 393          | 469          |
| Teachers' travel & accommodation      | 3,392        | 2,191        |
| Event organisation and administration | 17,438       | 31,463       |
| Website                               | 584          | 3,459        |
| Marketing                             | 2,150        | 1,980        |
| IT and phone                          | 220          | 521          |
| Bank, PayPal and Stripe charges       | 728          | 733          |
| Insurance                             | 822          | 822          |
| Sundry expenses                       | 1,144        | 149          |
|                                       | <hr/> 32,480 | <hr/> 46,506 |

Staff costs included in event organisation comprised:

|                       | <b>£</b> | <b>£</b> |
|-----------------------|----------|----------|
| Salaries              | 16,395   | 29,965   |
| Social security costs | -        | -        |
| Pension costs         | 820      | 1,498    |

|        |        |
|--------|--------|
| 17,214 | 31,463 |
|--------|--------|

The monthly average number of staff ('headcount' basis) was 1 and the staff member was part-time (2023: 2). No employees had total employee benefits of more than £60,000. Employer social security (NI) costs are not payable as LIM is eligible to claim Employment Allowance relief from HMRC.

The independent examiner did not charge a fee for his services for the year or the previous year.

***Trustees' insurance***

The trustees are covered by an insurance policy that includes trustee indemnity insurance as part of the cover.

***Trustees' remuneration and expenses***

None of the individuals who acted as charity trustees during the year or the previous year were paid any amounts for their services as trustees. No trustee received any reimbursement of expenses during the year or the previous year.

**London Insight Meditation**

**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2024 (continued)**

**4. Debtors: amounts falling due within one year**

|               | <b>2024</b>  | <b>2023</b>  |
|---------------|--------------|--------------|
|               | <b>£</b>     | <b>£</b>     |
| Other debtors | 387          | 329          |
| Prepayments   | 1,148        | 924          |
|               | <u>1,535</u> | <u>1,253</u> |

**5. Creditors: amounts due within one year**

|                 | <b>2024</b>  | <b>2023</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Deferred income | 2,779        | 3,017        |
| Other creditors | 183          | 2,534        |
| Accruals        | 60           | 1,810        |
|                 | <u>3,023</u> | <u>7,361</u> |

**6. Cash at bank and in hand**

|              | <b>2024</b> | <b>2023</b> |
|--------------|-------------|-------------|
|              | <b>£</b>    | <b>£</b>    |
| Cash at bank | 56,085      | 54,868      |

**7. Related party transactions**

There were no related party transactions during the year or the previous year.

## **London Insight Meditation**

### **Information and contacts as of October 2025**

#### **Trustees**

|                        |                  |
|------------------------|------------------|
| Ms Joanna-May Sta. Ana | Chair            |
| Mr Derek Bruce         | Development      |
| Mr Patrick Drysdale    | Finance          |
| Dr Josie Levine        | Sangha/Community |
| Mrs Reena Purchase     | Programme        |

#### **Operational Management**

|                 |               |
|-----------------|---------------|
| Matt Herbertson | Event Manager |
|-----------------|---------------|

#### **Bankers**

The Co-operative Bank plc, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT.  
Saffron Building Society, Saffron House, 1A Market Street, Saffron Walden, CB10 1HX

**Website -** [www.londoninsight.org](http://www.londoninsight.org)

#### **Charity registration number:**

1145212

#### **Registered office**

1 Sopwith Crescent, Wickford, England, SS11 8YU

**LONDON INSIGHT MEDITATION**

England & Wales - Charity number 1145212

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# Accounts

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# LONDON INSIGHT

## MEDITATION

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Statements for the year ended 31 December 2023**

**Charity Number      1145212**

**London Insight Meditation**  
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# Trustees' Annual Report

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## Who we are

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LIM is a charitable incorporated organisation (CIO) governed by a constitution.

## Organisational structure

The trustees take responsibility for giving strategic direction to the charity and monitoring its activities. The charity is run on a day-to-day basis by a team consisting of the Director, the Events Manager and other volunteers. The Director and Events Manager are employed part-time and paid although since start of 2024 the paid role director role ceased. The trustees and the rest of the team are volunteers.

## Governance

The Trustees meet at least quarterly to develop the strategic direction and to review activities and financial performance. The Chair and Director met at least quarterly to review operational progress.

## Trustees

The trustees who have served since the last annual report are as follows:

Mr Francisco Pazo Couto (resigned 22<sup>nd</sup> Jan 2023)  
Ms Jennifer Gibson (resigned 13<sup>th</sup> Mar 2023)  
Ms Lucy West- Chair (resigned 31<sup>st</sup> Dec 2023)  
Mr Andrew Coleman (resigned 31<sup>st</sup> Dec 2023)  
Mr Derek Bruce  
Mr Patrick Drysdale (appointed 15<sup>th</sup> Nov 2023)  
Dr Josie Levine (appointed 15<sup>th</sup> Nov 2023)  
Mrs Reena Purchase (appointed 15<sup>th</sup> Nov 2023)  
Ms Joanna-May Sta. Ana (appointed Chair 1<sup>st</sup> Jan 2024)

## *Appointment and induction of Trustees*

Trustee vacancies are advertised and suitable applicants invited for interview. New Trustees are briefed on their duties and their legal obligations under charity and other law as well as on the work of the charity, its constitution, and how it operates.

## *Remuneration of trustees*

All Trustees give their time voluntarily and receive no benefits from the charity. In accordance with good practice, the charity offers to reimburse out-of-pocket expenses incurred by trustees attending meetings. Where such expenses are reimbursed, this is noted in the accounts.

## London Insight Meditation Annual Report 2023 (continued)

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LIM works in close connection with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House. It regularly consults with these organisations about aspects of practice; this expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. While London Insight Meditation benefits from collaborating with comparable organisations, there are no formal legal ties or financial relationships with them.

### Our vision

London Insight Meditation exists to serve the Dharma, the teaching of the Buddha, which tells us that awakening is possible, that our minds and our hearts can be open and at peace – here and now, in this very city, in this very life, in this very moment.

### Our mission

We aim to ensure that the Buddha's teaching is readily accessible in London; to support the efforts of Londoners at every stage of the path to understand the Dharma and realise it in their own lives; and, through our activities, to foster the growth of the community of Londoners who are inspired by the Buddha's Dharma.

### Our values

London Insight Meditation aspires to embody the ethical principles of the Buddhist tradition.

We aim to present Insight meditation and related teachings in a manner that is accessible to western practitioners, while preserving their full depth. To this end, Buddhist ritual and imagery usually play little part in our events. We do however value our

links with more traditional Buddhist institutions, such as Amaravati, Cittaviveka, Satipanya and Anukampa

We whole-heartedly welcome all, irrespective of religious or political belief, gender, sexuality, age, class, ethnicity, nationality or disability. Our hope for the future is to develop an increasingly varied programme of events appropriate to people of all backgrounds.

The pricing of our events is on a scale, which includes discounted rates, to ensure that those on lower incomes are not deterred from attending. Discounts are clearly publicised to minimise hesitation or embarrassment. People unable to afford the discounted rates will not be turned away if places are available and this concession is publicised. The pricing of our events reflects the cost of putting on events, excluding any remuneration to the teachers.

Consistent with the long-standing Buddhist tradition, our teachers are not remunerated by the charity. Instead, attendees at our events are invited to make voluntary contributions (dana) to teachers in gratitude for their teachings. The livelihood of most teachers depends, wholly or largely, on the generosity of retreatants who value the teachings and wish to support their continuation.

Our teachers are expected to comply with the ethical guidelines of the international Insight Meditation teacher community.

We seek to engage and benefit the public by recording the talks at our events and making these available for free online listening and download by people unable to attend our events.

We warmly welcome people of all spiritual traditions or none and we do not seek to convert. We are pleased if participants in our events find in Insight meditation a way to a deeper engagement with their own tradition.

The Insight meditation tradition encourages regular practice. Sitting groups for group meditation are common across Buddhist traditions. Though it does not itself organise such groups, London Insight Meditation publicises them through our website, and provides advice for those who wish to set up sitting groups.

## London Insight Meditation Annual Report 2023 (continued)

### Our people

#### Teachers

Our events are led by an exceptional group of teachers from the Insight meditation tradition. We are grateful to continue to host many of our longstanding teachers from the UK and US, increasingly in person, but retaining some Zoom events. We actively sought to increase our teacher pool during the year to support newer teachers and include teachers from diverse backgrounds

#### Volunteers

LIM is run by a team of volunteers plus a paid part-time Director (until end of 2023) and Events Manager. We are ourselves committed meditators. We integrate practice into our work at LIM, for example starting all meetings with a meditation sit.

### Our key achievements in 2023

#### **2023 Events Programme**

We planned to deliver 25 events, 1 was cancelled and 24 took place, 1 more than in 2022. We continued to offer a combination of online and in-person events including a hybrid event which was streamed via Zoom.

#### Participants

The total attendance at our events in 2023 reached 1,273, reflecting a 5% increase compared to 2022 (1,213). In-person attendance grew by 9%, while online attendance decreased by 14%. The number of in-person, online, and hybrid events remained consistent with 2022, except for one additional in-person event. LIM continues to host online events, attracting international participants from as far away as New Zealand.

#### Event delivery

Various formats were made available online, including shorter talks (2-2.5 hours), half-day workshops, full-day sessions, weekend retreats, and a course. In-person offerings included a weekend retreat and full-day sessions.

#### In-person

|          |    |
|----------|----|
| Day long | 14 |
| Weekend  | 1  |

#### Online

|          |   |
|----------|---|
| Talk     | 3 |
| Half day | 1 |
| Day long | 2 |
| Weekend  | 1 |
| Course   | 1 |

#### Hybrid

In-person day long streamed via Zoom 1

In total, we delivered 15 events in person, 8 online and 1 hybrid event.

#### Teaching programme

LIM continued to host events online for teachers not based in the UK and teachers based in the UK who have reduced their face-to-face teaching commitments.

Teachings were made available both live and after the event by uploading authorised recordings to Dharma Seed and videos to YouTube. We started our YouTube channel in February 2022 and have maintained a schedule of posting one video a week.

Events were also accessed by people not geographically based in London or who would be unable to travel to London-based events because of personal circumstances, including disabilities.

Our aim was to host events with teachers from a variety of backgrounds to be as inclusive as possible. Our events were led by a mix of teachers, both lay and monastics, and teachers from overseas.

## London Insight Meditation Annual Report 2023 (continued)

### **Marketing and networking**

LIM maintains a website and email contact list. We send out regular email newsletters reminding people of events and highlighting new additions to the programme. This allows us to put on events at short notice as opportunities occur.

We continued our close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and teacher-training organisation, Bodhi College. This expands the range of connections and ensures LIM is fully aware of developments in the area.

Since November 2022, we have convened a 'UK Insight Forum', comprising quarterly meetings with the chairs and directors of LIM, Gaia House and Bodhi College, to 'compare notes', share best practice and identify opportunities to collaborate.

### **Financial performance**

#### ***Financial review***

2023 proved to be another fairly challenging year financially. Total income for the year was £36,322, an increase of 39% on the prior year. The increase is primarily due to higher income from events which was driven primarily by higher ticket prices. The number of events in 2023 was broadly similar to 2022.

Total expenditure for the year was £46,506, a decrease of 13% on the previous year. The decrease was due to less direct event costs, lower Google Adwords marketing costs but offset by slightly higher staff costs.

The charity realised a deficit for the year of £10,185, which was 63% lower than the deficit in 2022 and slightly less than the budget expectation. The deficit was met from accumulated reserves.

### ***Reserves policy***

The charity needs adequate reserves to enable it to finance future events, keep the day-to-day operations of the charity running, provide a precautionary reserve in case of fluctuations in the future level and timing of receipt of income, and to provide funds for investment

The deficit in 2022 and 2023 and lower than anticipated attendance levels at some events has presented a challenge to re-establish financial sustainability. As a result, LIM has increased ticket prices and no longer has a paid director role since the start of 2024. The budget for 2024 is for a small deficit as LIM seeks to return to financial sustainability.

The Trustees are satisfied that reserves are currently adequate to finance the charity's continuation as a going concern.

### **Our future plans**

We anticipate that LIM will continue with its existing activities to bring the Dharma to Londoners.

### **Risk management**

The risks to which LIM is exposed are reviewed periodically by the Trustees. External economic risks, which remain beyond the control of the charity, are mitigated by the review of performance against budget and expenditure managed as appropriate.

## London Insight Meditation Annual Report 2023 (continued)

### **Public benefit**

The Trustees are aware of their obligation to act in accordance with Charity Commission guidance on public benefit. The Trustees consider that meditation can benefit individuals in dealing with life's events, relating to others non-judgmentally and empathetically, and developing a mature sense of perspective and positive attitude. They also consider that education in meditative techniques can contribute materially towards promoting a tolerant, thoughtful and co-operative society. The fundamental ethics and aspirations of the Buddhist tradition are based around generosity and non-violence, resulting in greater wellbeing when practised consistently.

Approved by the Board of Trustees on 11th October 2024 and signed on their behalf by



Joanna-May Sta. Ana

Chair of Trustees

Date: 11<sup>th</sup> October 2024.

## **Report of the Independent Examiner to the Trustees of London Insight Meditation**

I report on the accounts of London Insight Meditation for the year ended 31 December 2023 set out on pages 8 to 14.

### **Respective responsibilities of Trustees and Independent Examiner and basis of Independent Examiner's report**

As the charity trustees of London Insight Meditation 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 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 being kept in respect of London Insight Meditation 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 in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, consisting of a series of connected loops and lines, appearing to read 'James Harding'.

Name: James Harding  
Chartered Accountant  
London

11th October 2024

**London Insight Meditation**

**Statement of Financial Activities**

**For the year ended 31<sup>st</sup> December 2023**

|                                      |              | <b>2023</b>     | <b>2022</b>     |
|--------------------------------------|--------------|-----------------|-----------------|
|                                      | <b>Notes</b> | <b>£</b>        | <b>£</b>        |
| <b>INCOMING RESOURCES</b>            |              |                 |                 |
| Gifts-in-kind                        |              | 997             | 3,780           |
| Donations                            |              | 334             | -               |
| Income from charitable activities    | 2            | 33,822          | 22,050          |
| Interest income                      |              | 1,169           | 298             |
|                                      |              | <b>36,322</b>   | <b>26,128</b>   |
| <b>RESOURCES EXPENDED</b>            |              |                 |                 |
| Expenditure on charitable activities | 3            | 46,506          | 53,384          |
| Net (deficit) for the year           |              | <b>(10,185)</b> | <b>(27,256)</b> |
| <b>RECONCILIATION OF FUNDS</b>       |              |                 |                 |
| Total funds brought forward          |              | 58,945          | 86,201          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |              | <b>48,760</b>   | <b>58,945</b>   |

All gains and losses recognised in the year are included above. All activities relate to continuing operations.

The accompanying notes are an integral part of this statement of financial activities.

**London Insight Meditation**  
**Statement of Financial Position**  
**At 31<sup>st</sup> December 2023**

|   |              | <b>2023</b>   | <b>2022</b>   |
|---|--------------|---------------|---------------|
|   | <b>Notes</b> | <b>£</b>      | <b>£</b>      |
| <b>CURRENT ASSETS</b>                       |              |               |               |
| <b>Debtors</b>                              | 4            | 1,253         | 2,122         |
| <b>Cash at bank and in hand</b>             | 6            | 54,868        | 58,879        |
|   |              | <u>56,121</u> | <u>61,001</u> |
| <b>less: CREDITORS</b>                      |              |               |               |
| <b>Creditors: amounts due within 1 year</b> | 5            | (7,361)       | (2,056)       |
|   |              | <u>48,760</u> | <u>58,945</u> |
| <b>NET CURRENT ASSETS</b>                   |              | <u>48,760</u> | <u>58,945</u> |
| <b>NET ASSETS</b>                           |              | <u>48,760</u> | <u>58,945</u> |
| <b>FUNDS</b>                                |              |               |               |
| <b>Unrestricted funds</b>                   |              | 48,760        | 58,945        |
| <b>TOTAL FUNDS</b>                          |              | <u>48,760</u> | <u>58,945</u> |

Approved by the Board of Trustees on 11th October 2024 and signed on their behalf by



Joanna-May Sta. Ana  
 Chair of Trustees

The notes on pages 10 to 13 form part of these accounts.

## **London Insight Meditation**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2023**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102)' published in October 2019, and applicable United Kingdom law and accounting standards.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.

##### **Critical accounting estimates and areas of judgement**

None noted.

##### **Fund accounting**

All of the charity's income is unrestricted.

##### **Income**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity is entitled to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Event income is recognised on the date that the event takes place.

Donated services provided to the charity as gifts-in-kind are stated at the price the charity would have had to pay for the services had they not been donated. In accordance with the Charities SORP, no monetary value is attributed to the many hours of volunteer time donated to the charity to enable it to run events, although this contribution is essential to the effective running of the charity.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2023 (continued)

#### Expenditure

Expenditure is recognised on an accruals basis. As the charity presently has only a single activity, all expenditure, including support costs, is allocated to the activity of organising its programme of events including daylong and weekend retreats, study days, courses in meditation and public talks.

Direct expenditure incurred in advance of an event is deferred as a prepayment until the event takes place or is cancelled, provided the expenditure is expected to be recovered.

#### Debtors

Trade debtors are recognised at the settlement amount due.

Prepayments are recognised at the amount prepaid, provided this is expected to be recoverable.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their anticipated settlement amount.

#### Taxation

No provision is made for any corporation tax on the charity's net income, as the charity is exempt because all its income and expenditure is in line with its charitable objectives.

The charity is unable to recover Value Added Tax and the cost of VAT incurred is included in each expenditure category.

## 2. Income from charitable activities

|              | <b>2023</b> | <b>2022</b> |
|--------------|-------------|-------------|
|              | <b>£</b>    | <b>£</b>    |
| Event income | 33,822      | 22,050      |
|              | <hr/>       | <hr/>       |
|              | 33,822      | 22,050      |
|              | <hr/>       | <hr/>       |

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2023 (continued)

#### 3. Expenditure on charitable activities

The trustees believe that all the expenditure incurred relates to the charitable activity of organising its programme of events, including daylong and weekend retreats, study days, courses and public talks.

Details of expenditure incurred are as follows:

|  | <b>2023</b>  | <b>2022</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| Venue hire & miscellaneous event costs | 5,188        | 9,637        |
| Teachers' travel & accommodation       | 2,191        | 2,936        |
| Event organisation and administration  | 31,463       | 29,305       |
| Website                                | 3,459        | 3,820        |
| Marketing                              | 1,980        | 5,192        |
| IT and phone                           | 521          | 542          |
| Bank, Paypal and Stripe charges        | 733          | 629          |
| Insurance                              | 822          | 822          |
| Sundry expenses                        | 149          | 501          |
|  | <hr/> 46,506 | <hr/> 53,384 |

Staff costs included in event organisation comprised:

|                       | <b>£</b> | <b>£</b> |
|-----------------------|----------|----------|
| Salaries              | 29,965   | 27,962   |
| Social security costs | -        | -        |

|               |        |        |
|---------------|--------|--------|
| Pension costs | 1,498  | 1,343  |
|               | <hr/>  | <hr/>  |
|               | 31,463 | 29,305 |
|               | <hr/>  | <hr/>  |

The monthly average number of staff ('headcount' basis) was 2 and the staff members were part-time (2022: 2). No employees had total employee benefits of more than £60,000. Employer social security (NI) costs are not payable as LIM is eligible to claim Employment Allowance relief from HMRC.

The independent examiner did not charge a fee for his services for the year or the previous year.

***Trustees' insurance***

The trustees are covered by an insurance policy that includes trustee indemnity insurance as part of the cover.

***Trustees' remuneration and expenses***

None of the individuals who acted as charity trustees during the year or the previous year were paid any amounts for their services as trustees during the financial year or the previous year. No trustee received any reimbursement of expenses during the year or the previous year.

**London Insight Meditation**

**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2023 (continued)**

**4. Debtors: amounts falling due within one year**

|               | <b>2023</b> | <b>2022</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Other debtors | 329         | 842         |
| Prepayments   | 924         | 1,280       |
|               | <hr/>       | <hr/>       |
|               | 1,253       | 2,122       |
|               | <hr/>       | <hr/>       |

**5. Creditors: amounts due within one year**

|                 | <b>2023</b> | <b>2022</b> |
|-----------------|-------------|-------------|
|                 | <b>£</b>    | <b>£</b>    |
| Deferred income | 3,017       | 1,936       |
| Other creditors | 2,534       | -           |
| Accruals        | 1,810       | 120         |
|                 | <hr/>       | <hr/>       |

|              |              |
|--------------|--------------|
| <u>7,361</u> | <u>2,056</u> |
|--------------|--------------|

**6. Cash at bank and in hand**

|              | <b>2023</b> | <b>2022</b> |
|--------------|-------------|-------------|
|              | <b>£</b>    | <b>£</b>    |
| Cash at bank | 54,868      | 58,879      |

**7. Related party transactions**

There were no related party transactions during the year or the previous year.

## **London Insight Meditation**

### **Information and contacts as at September 2024**

#### **Trustees**

|                        |                  |
|------------------------|------------------|
| Ms Joanna-May Sta. Ana | Chair            |
| Mr Derek Bruce         | Development      |
| Mr Patrick Drysdale    | Finance          |
| Dr Josie Levine        | Sangha/Community |
| Mrs Reena Purchase     | Programme        |

#### **Operational Management**

|                 |               |
|-----------------|---------------|
| Matt Herbertson | Event Manager |
|-----------------|---------------|

#### **Bankers**

The Co-operative Bank plc, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT.  
Saffron Building Society, Saffron House, 1A Market Street, Saffron Walden, CB10 1HX

**Website -** [www.londoninsight.org](http://www.londoninsight.org)

#### **Charity registration number:**

1145212

#### **Registered office**

1 Sopwith Crescent, Wickford, England, SS11 8YU

**LONDON INSIGHT MEDITATION**

England & Wales - Charity number 1145212

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# Accounts

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# LONDON INSIGHT

## MEDITATION

### **Trustees' Report and Unaudited Financial Statements for the year ended 31 December 2022**

**Charity Number      1145212**

**London Insight Meditation**  
**Trustees' Annual Report and Financial Statements**  
**For the year ended 31 December 2022**

| <b>Contents</b>                                      | <b>Page</b> |
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| Statement of financial activities                    | 8           |
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| Notes to the financial statements                    | 10-13       |
| London Insight Meditation – information and contacts | 14          |

## London Insight Meditation Annual Report 2022

The Trustees, present their annual report together with the financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 10. They comply with the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016).

### Who we are

London Insight Meditation (LIM) is a charity that promotes Insight meditation, plus related practices, values and teachings from the Buddhist tradition. Our charitable objectives are : *‘Advancement of education for the public benefit in accordance with the Buddhist insight tradition (also known as Vipassana). To advance Buddhism’.*

LIM became a charitable incorporated organisation governed by a constitution on 12th March 2021 by conversion from a company limited by guarantee, registered as a charity with the Charity Commission in 2011.

### Organisational structure

The trustees take responsibility for giving strategic direction to the charity and monitoring its activities. The charity is run on a day-to-day basis by a team consisting of the Director, the Events Manager and other volunteers. The Director and Events Manager are employed part-time and paid. The trustees and the rest of the team are volunteers.

### Governance

The Trustees meet at least quarterly to develop the strategic direction and to review activities and financial performance. The Chair and Director meet at least quarterly to review operational progress.

### Trustees

The trustees who have served since the last annual report are as follows:

Ms Lucy West Chair  
Mr Andrew Coleman  
Ms Jennifer Gibson (appointed 7<sup>th</sup> May 2022 – resigned 13<sup>th</sup> March 2023)  
Mr Michael Stuart (resigned 9<sup>th</sup> July 2022)  
Mr Francisco Pazo Couto (resigned 22<sup>nd</sup> January 2023)  
Mr Derek Bruce (appointed 9<sup>th</sup> August 2022)

### *Appointment and induction of Trustees*

Trustee vacancies are advertised and suitable applicants invited for interview. New Trustees are briefed on their duties and their legal obligations under charity and other law as well as on the work of the charity, its constitution, and how it operates.

### *Remuneration of trustees*

All Trustees give their time voluntarily, and receive no benefits from the charity. In accordance with good practice, the charity offers to reimburse out-of-pocket expenses incurred by trustees attending meetings. Where such expenses are reimbursed, this is noted in the accounts.

## London Insight Meditation Annual Report 2022 (continued)

### **What we do**

London Insight Meditation offers a year-round programme of events based in the Insight meditation tradition. Together with a group of leading teachers, we explore the modern application of authentic Buddhist teachings in our lives. Our events include daylong and weekend retreats, study days, courses in meditation and public talks led primarily by teachers from the Insight meditation tradition.

LIM works in close connection with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House. It regularly consults with these organisations about aspects of practice; this expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. While London Insight Meditation benefits from collaborating with comparable organisations, there are no formal legal ties or financial relationships with them.

### **Our vision**

London Insight Meditation exists to serve the Dharma, the teaching of the Buddha, which tells us that awakening is possible, that our minds and our hearts can be open and at peace – here and now, in this very city, in this very life, in this very moment.

### **Our mission**

We aim is to ensure that the Buddha's teaching is readily accessible in London; to support the efforts of Londoners at every stage of the path to understand the Dharma and realise it in their own lives; and, through our activities, to foster the growth of the community of Londoners who are inspired by the Buddha's Dharma.

### **Our values**

London Insight Meditation aspires to embody the ethical principles of the Buddhist tradition.

We aim to present Insight meditation and related teachings in a manner that is accessible to western practitioners, while preserving their full depth. To this end, Buddhist ritual and imagery usually play little part in our events. We do however value our

links with more traditional Buddhist institutions, such as Amaravati and Satipanya.

We whole-heartedly welcome all, irrespective of religious or political belief, gender, sexuality, age, class, ethnicity, nationality or disability. Our hope for the future is to develop an increasingly varied programme of events appropriate to people of all backgrounds.

The pricing of our events is on a scale, which includes discounted rates, to ensure that those on lower incomes are not deterred from attending. Discounts are clearly publicised to minimise hesitation or embarrassment. People unable to afford the discounted rates will not be turned away if places are available and this concession is publicised. The pricing of our events reflects the cost of putting on events, excluding any remuneration to the teachers.

Consistent with the long-standing Buddhist tradition, our teachers are not remunerated by the charity. Instead, attendees at our events are invited to make voluntary contributions (dana) to teachers in gratitude for their teachings. The livelihood of most teachers depends, wholly or largely, on the generosity of retreatants who value the teachings and wish to support their continuation.

Our teachers are expected to comply with the ethical guidelines of the international Insight Meditation teacher community.

We seek to engage and benefit the public by recording the talks at our events and making these available for free online listening and download by people unable to attend our events.

We warmly welcome people of all spiritual traditions or none and we do not seek to convert. We are pleased if participants in our events find in Insight meditation a way to a deeper engagement with their own tradition.

The Insight meditation tradition encourages regular practice. Sitting groups for group meditation are common across Buddhist traditions. Though it does not itself organise such groups, London Insight Meditation publicises them through our website, and provides advice for those who wish to set up sitting groups.

## London Insight Meditation Annual Report 2022 (continued)

### Our people

#### Teachers

Our events are led by an exceptional group of teachers from the Insight meditation tradition. We are grateful to continue to host many of our longstanding teachers from the UK and US, increasingly in person, but retaining some Zoom events. We actively sought to increase our teacher pool during the year to support newer teachers and include more teachers with wider perspectives.

#### Volunteers

LIM is run by a team of volunteers plus a paid part-time Director and Events Manager. We are ourselves committed meditators. We integrate practice into our work at LIM, for example starting all meetings with a meditation sit.

### Our key achievements in 2022

#### **2022 Events Programme**

One of our objectives was to re-establish LIM in-person events safely. The delivery of the planned 2022 programme continued to be affected by the Covid-19 pandemic including the cancellation of events and bookings due to precautionary measures.

We planned to deliver 31 events, 8 were cancelled and 23 took place, 3 less than in 2021. We continued to offer a combination of online and in-person events. We also delivered our first hybrid event which was streamed via Zoom.

#### Participants

The number of people attending our events in 2022 was 1,213, a decrease of 39% in comparison with the previous year (2,002). It is difficult to draw meaningful comparisons of attendance year on year, as only one event (4%) of our events was in-person in 2021. In 2020, 18% of the events were in-person. In 2022, 65% of the events were in-person. Holding events online meant that we were able to welcome some attendees from as far away as New Zealand.

#### Event delivery

A number of formats were offered both online and in person, including shorter evening talks (2 – 2.5 hours), half-day workshops, day-long, weekend retreats and online courses.

#### In-person

|              |    |
|--------------|----|
| Evening talk | 1  |
| Half day     | 1  |
| Day long     | 10 |
| Weekend      | 2  |

#### Online

|              |   |
|--------------|---|
| Evening talk | 3 |
| Half day     | 1 |
| Day long     | 2 |
| Course       | 2 |

#### Hybrid

|                                      |   |
|--------------------------------------|---|
| In-person day long streamed via Zoom | 1 |
|--------------------------------------|---|

In total, we delivered 14 events in person, 8 online and 1 hybrid event.

#### Teaching programme

LIM continued to host events online for teachers not based in the UK and teachers based in the UK who have reduced their face-to-face teaching commitments.

Teachings were made available both live and after the event by uploading authorised recordings to Dharma Seed and videos to YouTube. We started our YouTube channel in February 2022 with a total of 48 videos uploaded, 662 subscribers, 25,300 views and 5,200 hours of dharma watched via the channel in 2022. A schedule of posting one video a week was maintained throughout 2022.

Events were also accessed by people not geographically based in London or who would be unable to travel to London-based events because of personal circumstances, including disabilities.

Our aim was to host events with teachers from a variety of backgrounds to be as inclusive as possible. Our events were led by a mix of teachers, both lay and monastics, and teachers from overseas.

## **London Insight Meditation Annual Report 2022 (continued)**

### **Marketing and networking**

LIM maintains a website and email contact list. We send out regular email newsletters reminding people of events, and highlighting new additions to the programme. This allows us to put on events at short notice as opportunities occur.

We continued our close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and teacher-training organisation, the Bodhi College. This expands the range of connections and ensures LIM is fully aware of developments in the area.

In November, we convened a 'UK Insight Forum', comprising quarterly meetings with the chairs and directors of LIM, Gaia House and Bodhi College, in order to 'compare notes', share best practice and identify opportunities to collaborate.

### **Financial performance**

#### ***Financial review***

2022 proved to be a challenging year financially. Total income for the year was £26,128, a decrease of 42% on the prior year. The decrease is primarily due to a decrease in income from events. Although for logistical reasons we had anticipated that we would be running fewer events than the previous year and we had deliberately kept ticket prices down, we had assumed that attendance at in-person events would be comparable to earlier years. This proved not to be the case. The decrease in attendance and the unfortunate cancellation of a few events due to teacher illness were the main factors causing the decrease in event income.

Total expenditure for the year was £53,384, an increase of 86% on the previous year. The increase was attributable to the return of in-person events (and the consequent venue hire and teachers' accommodation and travel costs) and to higher staff costs.

The charity realised a deficit for the year of £27,256, substantially above our expectations at this time last year. The deficit was met from accumulated reserves.

### ***Reserves policy***

The charity needs adequate reserves to enable it to finance future events, keep the day-to-day operations of the charity running, provide a precautionary reserve in case of fluctuations in the future level and timing of receipt of income, and to provide funds for investment

The result for 2022 and the continuation since the year end of lower than anticipated attendance levels at some events present a challenge to re-establish financial sustainability. Regrettably, this has involved increasing our ticket prices for the second half of 2023.

The Trustees are satisfied that reserves are currently adequate to finance the charity's continuation as a going concern.

### **Our future plans**

We anticipate that LIM will continue with its existing activities to bring the Dharma to Londoners.

### **Risk management**

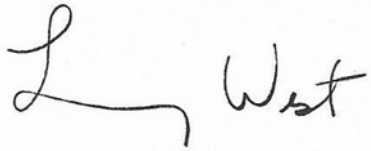
The risks to which LIM is exposed are reviewed periodically by the Trustees. External economic risks, which remain beyond the control of the charity, are mitigated by the review of performance against budget and expenditure managed as appropriate.

## London Insight Meditation Annual Report 2022 (continued)

### Public benefit

The Trustees are aware of their obligation to act in accordance with Charity Commission guidance on public benefit. The Trustees consider that meditation can benefit individuals in dealing with life's events, relating to others non-judgmentally and empathetically, and developing a mature sense of perspective and positive attitude. They also consider that education in meditative techniques can contribute materially towards promoting a tolerant, thoughtful and co-operative society. The fundamental ethics and aspirations of the Buddhist tradition are based around generosity and non-violence, resulting in greater wellbeing when practised consistently.

Approved by the trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Lucy West', is written on a light-colored background.

Lucy West

Chair of Trustees

Date: 7th October 2023

## **Report of the Independent Examiner to the Trustees of London Insight Meditation**

I report on the accounts of London Insight Meditation for the year ended 31 December 2022 set out on pages 8 to 13.

### **Respective responsibilities of Trustees and Independent Examiner and basis of Independent Examiner's report**

As the charity trustees of London Insight Meditation 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 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 being kept in respect of London Insight Meditation 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 in order to enable a proper understanding of the accounts to be reached



Name: Patrick Drysdale  
Member of the Institute of Chartered Accountants in England & Wales  
Norwood Road, London, SE24 9AQ  
Date: 7th October 2023

**London Insight Meditation**

**Statement of Financial Activities**

**For the year ended 31<sup>st</sup> December 2022**

|                                      |              | <b>2022</b>          | <b>2021</b>          |
|--------------------------------------|--------------|----------------------|----------------------|
|                                      | <b>Notes</b> | <b>£</b>             | <b>£</b>             |
| <b>INCOMING RESOURCES</b>            |              |                      |                      |
| Value of gifts-in-kind               |              | 3,780                | 7,405                |
| Income from charitable activities    | 2            | 22,050               | 37,801               |
| Interest income                      |              | 298                  | 68                   |
|                                      |              | <u>26,128</u>        | <u>45,274</u>        |
| <br><b>RESOURCES EXPENDED</b>        |              |                      |                      |
| Expenditure on charitable activities | 3            | 53,384               | 28,653               |
| Net (deficit)/income for the year    |              | <u>(27,256)</u>      | <u>16,621</u>        |
| <br><b>RECONCILIATION OF FUNDS</b>   |              |                      |                      |
| Total funds brought forward          |              | 86,201               | 69,580               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |              | <u><u>58,945</u></u> | <u><u>86,201</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 10 to 13 form part of these accounts.

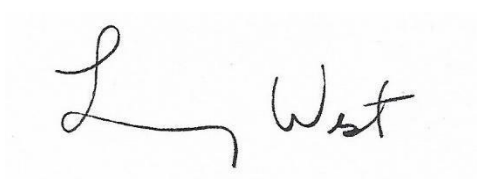
**London Insight Meditation**

**Statement of Financial Position**

**At 31<sup>st</sup> December 2022**

|                                      |              | <b>2022</b>   | <b>2021</b>   |
|--------------------------------------|--------------|---------------|---------------|
|                                      | <b>Notes</b> | <b>£</b>      | <b>£</b>      |
| <b>CURRENT ASSETS</b>                |              |               |               |
| Debtors                              | 4            | 2,122         | 1,092         |
| Cash at bank and in hand             |              | 58,879        | 87,755        |
|                                      |              | <u>61,001</u> | <u>88,847</u> |
| <b>less: CREDITORS</b>               |              |               |               |
| Creditors: amounts due within 1 year | 5            | 2,056         | 2,646         |
|                                      |              | <u>58,945</u> | <u>86,201</u> |
| <b>NET CURRENT ASSETS</b>            |              |               |               |
|                                      |              | <u>58,945</u> | <u>86,201</u> |
| <b>NET ASSETS</b>                    |              |               |               |
|                                      |              | <u>58,945</u> | <u>86,201</u> |
| <b>FUNDS</b>                         |              |               |               |
| Unrestricted funds                   |              | 58,945        | 86,201        |
| <b>TOTAL FUNDS</b>                   |              |               |               |
|                                      |              | <u>58,945</u> | <u>86,201</u> |

Approved by the Trustees on 7th October 2023 and signed on their behalf



Lucy West  
Chair of Trustees

The notes on pages 10 to 13 form part of these accounts.

## **London Insight Meditation**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities Act 2011 and “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)” (as amended for accounting periods commencing from 1 January 2016).

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.

##### **Accounting period**

The financial year ran from 1 January to 31 December.

##### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees to make significant judgements and estimates.

The principal items in the financial statements where these judgements and estimates have been made are the carrying value of prepaid event expenses and event income received in advance for events taking place after the year-end. These are stated at the amounts prepaid and received in advance where the event is expected to generate a surplus. Provision is made against any prepaid event expenditure not expected to be recovered.

##### **Fund accounting**

All of the charity’s income is unrestricted.

##### **Income**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity is entitled to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Event income is recognised on the date that the event takes place.

Income received from bookings in advance of an event is deferred as income received in advance until the criteria for income recognition are met.

Donated services provided to the charity as gifts-in-kind are stated at the price the charity would have had to pay for the services had they not been donated. In accordance with the Charities SORP, no monetary value is attributed to the many hours of volunteer time donated to the charity to enable it to run events, although this contribution is essential to the effective running of the charity.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (continued)

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. As the charity presently has only a single activity, all expenditure, including support costs, is allocated to the activity of organising its programme of events including daylong and weekend retreats, study days, courses in meditation and public talks.

Direct expenditure incurred in advance of an event is deferred as a prepayment until the event takes place or is cancelled, provided the expenditure is expected to be recovered.

The charity is unable to recover Value Added Tax and the cost of VAT incurred is included in each expense category.

#### Debtors

Trade debtors are recognised at the settlement amount due.

Prepayments are recognised at the amount prepaid, provided this is expected to be recoverable.

#### Cash at bank and in hand

The balance on bank current account and deposit accounts are treated as cash at bank and in hand.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their anticipated settlement amount.

No provision is made for any corporation tax on the charity's net income, as the charity is exempt because all its income and expenditure is in line with its charitable objectives.

## 2. Income from charitable activities

|              | <b>2022</b>   | <b>2021</b>   |
|--------------|---------------|---------------|
|              | <b>£</b>      | <b>£</b>      |
| Event income | 22,050        | 37,801        |
| Donations    | -             | -             |
|              | <u>22,050</u> | <u>37,801</u> |

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (continued)

#### 3. Expenditure on charitable activities

The trustees believe that all the expenditure incurred relates to the charitable activity of organising its programme of events, including daylong and weekend retreats, study days, courses and public talks.

Details of expenditure incurred are as follows:

|  | 2022          | 2021          |
|--|---------------|---------------|
|  | £             | £             |
| Venue hire & miscellaneous event costs | 9,637         | 751           |
| Teachers' travel & accommodation       | 2,936         | 219           |
| Event organisation and administration  | 29,305        | 11,552        |
| Website                                | 3,820         | 3,863         |
| Marketing                              | 5,192         | 8,333         |
| IT and phone                           | 542           | 983           |
| Bank, PayPal and Stripe charges        | 629           | 766           |
| Insurance                              | 822           | 819           |
| Sundry expenses                        | 501           | 1,367         |
| Governance costs                       | -             | -             |
|  | <u>53,384</u> | <u>28,653</u> |

Staff costs included in event organisation comprised:

|                       | £             | £            |
|-----------------------|---------------|--------------|
| Salaries              | 27,962        | 9,249        |
| Social security costs | -             | -            |
| Pension costs         | 1,343         | 255          |
|                       | <u>29,305</u> | <u>9,504</u> |

The monthly average number of staff was 2 and the staff members were part-time (2021: 0.67). No employee had employee benefits in excess of £60,000.

The independent examiner did not charge a fee for his services for the year or the previous year.

#### **Trustees' insurance**

The trustees are covered by an insurance policy that includes trustee indemnity insurance as part of the cover. It is not possible to identify how much of the premium relates to this aspect of the cover.

#### **Trustees' remuneration and expenses**

None of the charity trustees has been paid any remuneration or received any other benefits from employment with the charity during the year or the previous year. No trustee received any reimbursement of expenses during the year or the previous year.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (continued)

#### 4. Debtors: amounts falling due within one year

|               | <b>2022</b>  | <b>2021</b>  |
|---------------|--------------|--------------|
|               | <b>£</b>     | <b>£</b>     |
| Other debtors | 842          | 274          |
| Prepayments   | 1,280        | 818          |
|               | <u>2,122</u> | <u>1,092</u> |

#### 5. Creditors: amounts due within one year

|                 | <b>2022</b>  | <b>2021</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Deferred income | 1,936        | 936          |
| Trade creditors | -            | 130          |
| Accruals        | 120          | 1,580        |
|                 | <u>2,056</u> | <u>2,646</u> |

#### 6. Related party transactions

There were no related party transactions during the year or the previous year.

## **London Insight Meditation**

### **Information and contacts**

#### **Trustees**

|                   |             |
|-------------------|-------------|
| Ms Lucy West      | Chair       |
| Mr Andrew Coleman | Finance     |
| Mr Derek Bruce    | Development |

#### **Operational Management**

|                     |               |
|---------------------|---------------|
| Joanna-May Sta. Ana | Director      |
| Mattias Herbertsson | Event Manager |

#### **Bankers**

The Co-operative Bank plc, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT.  
The Cambridge Building Society, PO Box 232, 51 Newmarket Road, Cambridge, CB5 8FF  
Saffron Building Society, Saffron House, 1A Market Street, Saffron Walden, CB10 1HX

**Website** - [www.londoninsight.org](http://www.londoninsight.org)

#### **Charity registration number:**

1145212

#### **Registered office**

1 Sopwith Crescent, Wickford, England, SS11 8YU

**LONDON INSIGHT MEDITATION**

England & Wales - Charity number 1145212

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# Accounts

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# LONDON INSIGHT

## MEDITATION

### **Trustees' Report and Unaudited Financial Statements for the year ended 31 December 2021**

**Charity Number      1145212**

**London Insight Meditation  
Trustees' Annual Report and Financial Statements**

**For the year ended 31 December 2021**

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| London Insight Meditation – information and contacts | 17          |

## London Insight Meditation Annual Report 2021

The Trustees, present their annual report together with the financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

### Who we are

London Insight Meditation (LIM) is a charity that promotes Insight meditation, plus related practices, values and teachings from the Buddhist tradition. Our charitable objectives are : *'Advancement of education for the public benefit in accordance with the Buddhist insight tradition (also known as Vipassana). To advance Buddhism'*.

LIM became a charitable incorporated organisation governed by a constitution on 12th March 2021 by conversion from a company limited by guarantee, which was registered as a charity with the Charity Commission in 2011.

### Organisational structure

The trustees take responsibility for giving strategic direction to the charity and monitoring its activities. The charity is run on a day-to-day basis by a team consisting of the Director, the Events Coordinator and other volunteers. The Events Coordinator is paid. Trustees and the rest of the team are volunteers.

### Governance

The Trustees meet at least quarterly to develop the strategic direction and to review activities and financial performance. The Director and Events Coordinator meet at least quarterly with the trustees as a team to review operational progress.

### Trustees

The trustees who have served since the last annual report are as follows:

Dr Norma O'Flynn Chair until resignation on 28th August 2021  
Ms Lucy West Chair from 28th August 2021  
Mr Andrew Coleman  
Mr Michael Stuart  
Mr Francisco Pazo Couto Appointed 24th January 2022

### *Appointment and induction of Trustees*

Trustee vacancies are advertised and suitable applicants invited for interview. New Trustees are briefed on their duties and their legal obligations under charity and other law as well as on the work of the charity, its constitution, and how it operates.

### *Remuneration of trustees*

All Trustees give their time voluntarily, and receive no benefits from the charity. In accordance with good practice, the charity offers to reimburse out-of-pocket expenses incurred by trustees attending meetings. Where such expenses are reimbursed, this is noted in the accounts.

## **London Insight Meditation Annual Report 2021 (continued)**

### **What we do**

London Insight Meditation offers a year-round programme of events based in the Insight meditation tradition. Together with a group of leading teachers, we explore the modern application of authentic Buddhist teachings in our lives. Our events include daylong and weekend retreats, study days, courses in meditation and public talks led primarily by teachers from the Insight meditation tradition.

LIM works in close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House. It regularly consults with these organisations about aspects of practice; this expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. While London Insight Meditation benefits from collaborating with comparable organisations, there are no formal, legal ties or financial transactions with them.

### **Our vision**

London Insight Meditation exists to serve the Dharma, the teaching of the Buddha, which tells us that awakening is possible, that our minds and our hearts can be open and at peace – here and now, in this very city, in this very life, in this very moment.

### **Our mission**

We aim is to ensure that the Buddha's teaching is readily accessible in London; to support the efforts of Londoners at every stage of the path to understand the Dharma and realise it in their own lives; and, through our activities, to foster the growth of the community of Londoners who are inspired by the Buddha's Dharma.

### **Our values**

London Insight Meditation aspires to embody the ethical principles of the Buddhist tradition. We aim to present Insight meditation and related teachings in a manner that is accessible to western practitioners, while preserving their full depth. To this end, Buddhist ritual and imagery usually play little part in our events. We do however value our links with more traditional Buddhist institutions, such as Amaravati and Satipanya.

We whole-heartedly welcome all, irrespective of religious or political belief, gender, sexuality, age, class, ethnicity, nationality or disability. Our hope for the future is to develop an increasingly varied programme of events appropriate to people of all backgrounds.

The pricing of our events is on a scale, which includes discounted rates, to ensure that those on lower incomes are not deterred from attending. Discounts are clearly publicised to minimise hesitation or embarrassment. People unable to afford the discounted rates will not be turned away if places are available and this concession is publicised. The pricing of our events reflects the cost of putting on events, excluding any payment to the teachers.

Consistent with the long-standing Buddhist tradition, our teachers are not remunerated by the charity. Instead, attendees at our events are invited to make voluntary contributions (dana) to teachers in gratitude for their teachings. The livelihood of most teachers depends, wholly or largely, on the generosity of retreatants who value the teachings and wish to support their continuation.

Our teachers are expected to comply with the ethical guidelines of the international Insight Meditation teacher community.

We seek to engage and benefit the public by recording the talks at our events and making these available for free online listening and download to people unable to attend our events.

We warmly welcome people of all spiritual traditions or none and we do not seek to convert. We are pleased if participants in our events find in insight meditation a way to a deeper engagement with their own tradition.

The Insight meditation tradition encourages regular practice. Sitting groups for group meditation are common across Buddhist traditions. Though it does not itself organise such groups, London Insight Meditation publicises them through our website, and provides advice for those who wish to set up sitting groups

## London Insight Meditation Annual Report 2021 (continued)

### Our people

#### **Teachers**

Our events are led by an exceptional group of teachers from the Insight meditation tradition. We are grateful to continue to host many of our longstanding teachers from the UK and US, mostly online during 2021, but increasingly in person again. Our transition to including online events during the pandemic has also provided an opportunity to invite more teachers from the US to teach for us without having to be restricted to when they are travelling to Europe (something which also allows us all to keep our carbon footprint low). We are actively seeking to increase our teacher pool in 2022 to support newer teachers and include more teachers with wider perspectives.

#### **Volunteers**

LIM is run by a team of volunteers plus a paid part-time events coordinator. We are ourselves committed meditators, and most of us attend longer retreats at Gaia House or elsewhere. We integrate practice into our work at LIM, for example starting all meetings with a meditation sit.

We are immensely grateful to everyone who gives of their time and energy to help LIM meet its charitable objectives. We would like to recognise, in particular, Norma O'Flynn, for her many years of sterling service as our chair of trustees. She was succeeded in August 2021 by Lucy West, a trustee since 2018.

During 2021, we have had the good fortune of recruiting some wonderful new members of our core team, namely Joanna-May Sta.Ana as our Director and Mattias Herbertsson as our events coordinator.

We were also grateful to have Sarah-Jayne Buchanan as our first Director of Sangha during 2021. Although she could only stay for a year, she did much to develop our support for events volunteers, introducing regular volunteers' meetings and creating an induction manual and handbook.

#### **Organisational Development**

During 2021, we sought to professionalise our internal structures, systems and processes in order to operate as efficiently and effectively as we can, making optimal use of our precious volunteer resource. We also strengthened our safeguarding policies, including asking all our existing and new teachers to provide their original training and authorisation information to us. We reviewed and improved our Complaints Policy.

We also agreed to run ourselves internally with the following principles:

- Clarity of purpose and priorities – everyone understands what we're doing and why
- Transparency of communication – everyone is clear about roles, responsibilities and lines of communication
- Pragmatism and efficiency in our use of our own resources (funds and volunteer time) – everyone's time and skills are respected and used optimally
- Appropriate pacing – respecting everyone's other commitments and never letting anyone feel pressured or unsupported; being clear about 'must dos' vs 'nice to dos'
- Fun for those involved – we make time to nourish and enjoy ourselves in the process!

## **London Insight Meditation Annual Report 2021 (continued)**

### **Our key achievements in 2021**

#### 2021 Events Programme

The delivery of the planned 2021 programme was affected by Covid-19 restrictions.

We delivered 27 events which was six less than in 2020 and the same as in 2019. 26 events were delivered via Zoom and one in person during October 2021.

The majority of planned events took place. Some events were changed from in person to Zoom as Covid-19 restrictions were reintroduced throughout the year because of new variants and increased infections. Teachers who preferred to teach in person and were unable to do so because of Covid-19 restrictions either cancelled or postponed to 2022.

The move to online events resulted in some new developments in the programme. Two evening courses lasting five weeks, and one beginners' evening course lasting six weeks were offered via Zoom. We also delivered two shorter 90 minute sessions in the evenings from international teachers. These were popular both with teachers and attendees. LIM continued to host teachers not based in the UK and have made their teachings available both live and after the event by uploading authorised recordings to Dharma Seed. Events were also accessed by people not geographically based in London or who would be unable to travel to London based events because of personal circumstances including disabilities.

Our aim was to host events with teachers from a variety of backgrounds to be as inclusive as possible. Our events were led by a mix of newer and well-known teachers, both lay and monastics, and teachers from overseas.

#### Online events

The commitment and support shown by volunteers was crucial to enable events to be delivered.

#### Participants

The number of people attending our events in 2021 was 2,002, an increase of 1.2% in comparison with the previous year (1,978). It is difficult to draw meaningful comparisons of attendance year on year as only one event (4%) of our events was face-to-face in 2021. In 2020 18% of the events were face-to-face. We were delighted with the continuing high level of support we received with all the events being well-attended. Holding events online meant that we were able to welcome some attendees from as far away as New Zealand.

#### Marketing and networking

The charity maintains a website and email contact list, and regular email newsletters are sent out reminding people of events, and advising them of any new additions to the programme, which are occasionally made at short notice as opportunities occur. We continue to make active use of social media (Facebook and Twitter). During 2021, we worked with branding consultants to develop our branding and tone of voice in preparation for the redevelopment of our website in 2022.

We continued our close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and teacher-training organisation, the Bodhi College. This expands the range of connections and ensures LIM is fully aware of developments in the area.

## **London Insight Meditation Annual Report 2021 (continued)**

### **Financial performance**

#### **Financial review**

Total income for the year was £45,274, a decrease of 4% on the prior year. The decrease is primarily due to a decrease in income from events – down by 12.5% - offset by higher gifts in kind (Google AdWords) – up by 66%. The decrease in events income was because, regrettably, only one of our events was held face to face in 2021 because of Covid restrictions, in comparison with seven in 2020. Tickets for face to face events are more expensive, reflecting the need to price in venue hire, and teachers' travel and accommodation costs. We took the decision to reduce the cost of supported price online tickets to assist attendees.

Total expenditure for the year was £28,653, a decrease of 9.6% on the previous year. The largest contributor to this decrease was lower expenditure venue hire and teachers' travel and accommodation with more events held online. In addition, we were without a paid events coordinator for a time leading to a saving in cost (but additional work for the rest of the LIM team!). Marketing costs increased by 50% as a result of additional use of Google AdWords. We also spent £3,018 on the project to redevelop our website.

The charity realised a surplus for the year of £16,621 substantially above our expectations at this time last year. The result for the year leaves the charity in the position to be able to finance the redevelopment of our website, the return to face to face events and to consider projects to extend our outreach.

#### **Reserves policy**

The charity needs adequate reserves to enable it to finance future events, keep the day-to-day operations of the charity running, provide a precautionary reserve in case of fluctuations in the future level and timing of receipt of income and to provide funds for investment

The Trustees are satisfied that reserves are adequate to finance the charity's continuation of its programme of online events, to finance the redevelopment of its website and to book venues and incur other up-front costs associated with a return to face to face events.

We are looking again at our event pricing with a view to adopting standard prices across the range of venues we use. This will have the effect of reducing ticket prices at several of our venues and keeping them unchanged elsewhere.

We also want to investigate projects that would extend our outreach but which are likely to require investment to do so. We will keep our reserves under careful review.

#### **Covid-19 impact statement**

The Covid-19 outbreak and the restrictions placed by the Government to manage and reduce its impact began to affect the charity in March 2020 and continued for 2020 and most of 2021. We were pleased to be able to run one in person event in October 2021 and we plan to recommence in person events from March 2022. There is considerable interest in our programme of events and we have been and will continue to hold events online using video-meeting tools at least for the time being. The LIM team is continuing to work remotely and meet on video-conferencing. Prompt and creative action in 2020 ensured that LIM has been able to cope with the financial implications of the pandemic. We are satisfied that the charity continues to remain a going concern.

## **London Insight Meditation Annual Report 2021 (continued)**

### **Our future plans**

#### **Strategic review**

We conducted a strategic review in order to more proactively operationalise our vision, mission and values, based upon our principles that:

- Buddhist ethics underpin everything we do, both internally and externally
- We seek to alleviate suffering by sharing the dharma with a diverse audience, primarily through our events, but also more widely via resources and information on our website
- We offer a broad range of teachings within the Insight (vipassana) tradition
- We are focused upon serving our London community first, but open to the opportunities that an online world offers to reach national and global audiences
- Conditions permitting, we offer primarily in person events with online events as a supplement to these
- We wish to emphasise the practical application of the dharma to modern life, especially through the topics for our events and the resources on our website
- We offer primarily one day events with some shorter events and courses

#### ***Objectives for 2021-3***

We have decided to focus upon four priorities directly relevant to our vision and mission at this time.

1. To re-establish our in-person events safely, including developing the agility required to respond rapidly and efficiently to the impact of unpredictable variations in Covid restrictions
2. To develop the multiple elements of our sangha:
  - core team
  - wider team of all volunteers
  - London community (attendees)
  - online community (attendees)
  - listed sitting groups
  - 'affiliate' organisations (Gaia House, Bodhi College, regional Insight groups, Sangha Live, etc.)– including focusing more attention upon collecting and responding to ongoing 'stakeholder feedback' and dialogue
3. To widen the demographics of our audiences (specifically younger and socio-economically and racially diverse)
4. To support 'Engaged Buddhism' by being more explicit about our Buddhist ethics and their practical applications in today's world

## **London Insight Meditation Annual Report 2021 (continued)**

We agreed the following specific activities to support these objectives for 2021/3:

*Programming:* we will seek to:

- maintain the diversity and breadth of our teachers and topics, continuing to serve our existing 'market segments' (e.g. therapists, recovery, mindfulness teachers, experienced Buddhists)
- be more deliberate in the design of our programme (e.g. more coordination between some courses and events, more topics that appeal to more diverse audiences, topics that implicitly or explicitly relate to Buddhist ethics and action in the world)
- focus more attention on beginners (e.g. 'introduction to Buddhism' or 'developing a meditation practice' courses)
- increase our dialogue with regular and newer teachers to ensure strong relationships and mutual satisfaction in the 'partnership'
- consider some practice and/or study days in addition to our standard teaching events
- explore reintroducing teacher interviews
- collaborate with affiliate organisations and 'partner' organisations which might help us reach a wider demographic (e.g. Buddhists Across Traditions)

*Sangha development:* we will

- hold regular events for our volunteers and for our sangha, designed to solicit feedback and engagement
- seek and respond to feedback from all six areas of our sangha
- develop more training and support for our events volunteers

*Website redevelopment:* our new website will:

- refine our identity and user experience by providing greater clarity about who we are (core team, our story, our purpose and values)
- provide better signposting to visitors about our events and more of a path for newcomers
- be more accessible and appealing to a wider demographic
- help us to refine our social media strategy in its primary purpose to support traffic to our website
- enhance the efficiency of processing and reporting bookings and reduce the workload of the core team.

## **Risk management**

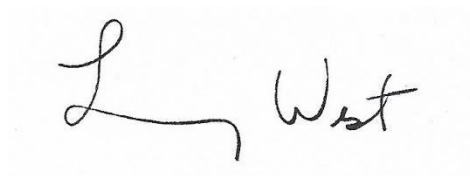
The risks to which LIM is exposed are reviewed periodically by the Trustees. External economic risks, which remain beyond the control of the charity, are mitigated by the review of performance against budget and expenditure managed as appropriate.

## London Insight Meditation Annual Report 2021 (continued)

### Public benefit

The Trustees are aware of their obligation to act in accordance with Charity Commission guidance on public benefit. The Trustees consider that meditation can benefit individuals in dealing with life's events, relating to others non-judgmentally and empathetically, and developing a mature sense of perspective and positive attitude. They also consider that education in meditative techniques can contribute materially towards promoting a tolerant, thoughtful and co-operative society. The fundamental ethics and aspirations of the Buddhist tradition are based around generosity and non-violence, resulting in greater wellbeing when practised consistently.

Approved by the trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Lucy West', is written on a light-colored background.

Lucy West  
Chair of Trustees

Date: 9<sup>th</sup> April 2022

## **Report of the Independent Examiner to the Trustees of London Insight Meditation**

I report on the accounts of London Insight Meditation for the year ended 31 December 2021 set out on pages 11 to 16 below.

### **Respective responsibilities of Trustees and Independent Examiner and basis of Independent Examiner's report**

As the charity trustees of London Insight Meditation 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 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 London Insight Meditation 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 in order to enable a proper understanding of the accounts to be reached



Name: Patrick Drysdale  
Member of the Institute of Chartered Accountants in England & Wales  
Norwood Road, London, SE24 9AQ  
Date: 9th April 2022

## London Insight Meditation

### Statement of Financial Activities

For the year ended 31<sup>st</sup> December 2021

|                                      |       | 2021                 | 2020                 |
|--------------------------------------|-------|----------------------|----------------------|
|                                      | Notes | £                    | £                    |
| <b>INCOMING RESOURCES</b>            |       |                      |                      |
| Value of gifts-in-kind               |       | 7,405                | 4,472                |
| Income from charitable activities    | 2     | 37,801               | 42,397               |
| Interest income                      |       | 68                   | 290                  |
|                                      |       | <u>45,274</u>        | <u>47,159</u>        |
| <br><b>RESOURCES EXPENDED</b>        |       |                      |                      |
| Expenditure on charitable activities | 3     | 28,653               | 31,691               |
| Net income for the year              |       | <u>16,621</u>        | <u>15,468</u>        |
| <br><b>RECONCILIATION OF FUNDS</b>   |       |                      |                      |
| Total funds brought forward          |       | 69,580               | 54,112               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <u><u>86,201</u></u> | <u><u>69,580</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 13 to 16 form part of these accounts

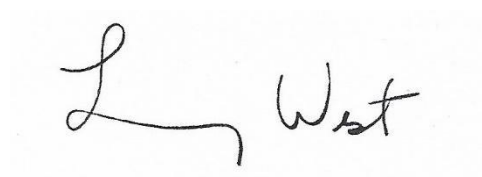
**London Insight Meditation**

**Statement of Financial Position**

**At 31<sup>st</sup> December 2021**

|  |              | <b>2021</b>          | <b>2020</b>          |
|--|--------------|----------------------|----------------------|
|  | <b>Notes</b> | <b>£</b>             | <b>£</b>             |
| <b>CURRENT ASSETS</b>                  |              |                      |                      |
| Debtors                                | 4            | 1,092                | 3,412                |
| Cash at bank and in hand               |              | <u>87,755</u>        | <u>77,998</u>        |
|  |              | 88,847               | 81,410               |
| <b>less: CREDITORS</b>                 |              |                      |                      |
| Creditors: amounts due within one year | 5            | <u>2,646</u>         | <u>11,830</u>        |
| <b>NET CURRENT ASSETS</b>              |              | <u>86,201</u>        | <u>69,580</u>        |
| <b>NET ASSETS</b>                      |              | <u><u>86,201</u></u> | <u><u>69,580</u></u> |
| <b>FUNDS</b>                           |              |                      |                      |
| Unrestricted funds                     |              | 86,201               | 69,580               |
| <b>TOTAL FUNDS</b>                     |              | <u><u>86,201</u></u> | <u><u>69,580</u></u> |

Approved by the Trustees on 9<sup>th</sup> April 2022 and signed on their behalf



Lucy West  
Chair of Trustees

The notes on pages 13 to 16 form part of these accounts

## **London Insight Meditation**

### **Notes to the Financial Statements for the year ended 31 December 2021**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.

##### **Accounting period**

The financial year ran from 1 January to 31 December.

##### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees to make significant judgements and estimates.

The principal items in the financial statements where these judgements and estimates have been made are the carrying value of prepaid event expenses and event income received in advance for events taking place after the year-end. These are stated at the amounts prepaid and received in advance where the event is expected to generate a surplus. Provision is made against any prepaid event expenditure not expected to be recovered.

##### **Fund accounting**

All of the charity's income is unrestricted.

##### **Income**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity is entitled to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Event income is recognised on the date that the event takes place.

Income received from bookings in advance of an event is deferred as income received in advance until the criteria for income recognition are met.

Donated services provided to the charity as gifts-in-kind are stated at the price the charity would have had to pay for the services had they not been donated. In accordance with the Charities SORP, no monetary value is attributed to the many hours of volunteer time donated to the charity to enable it to run events, although this contribution is essential to the effective running of the charity.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2021 (continued)

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. As the charity presently has only a single activity, all expenditure, including support costs, is allocated to the activity of organising its programme of events including day-long and weekend retreats, study days, courses in meditation and public talks.

Support costs are those functions that assist the work of the charity but do not directly involve charitable activities. Support costs primarily consist of governance costs

Direct expenditure incurred in advance of an event is deferred as a prepayment until the event takes place or is cancelled, provided the expenditure is expected to be recovered.

The charity is unable to recover Value Added Tax and the cost of VAT incurred is included in each expense category.

#### Debtors

Trade debtors are recognised at the settlement amount due.

Prepayments are recognised at the amount prepaid, provided this is expected to be recoverable.

#### Cash at bank and in hand

The balance on bank current account and deposit accounts are treated as cash at bank and in hand.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their anticipated settlement amount.

No provision is made for any corporation tax on the charity's net income, as the charity is exempt because all its income and expenditure is in line with its charitable objectives.

## 2. Income from charitable activities

|              | 2021          | 2020          |
|--------------|---------------|---------------|
|              | £             | £             |
| Event income | 37,801        | 43,206        |
| Donations    |               | (809)         |
|              | <u>37,801</u> | <u>42,397</u> |

Provision was made in 2020 to return a grant received in 2019 as this was no longer required.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2021 (continued)

#### 3. Expenditure on charitable activities

The trustees believe that all the expenditure incurred relates to the charitable activity of organising its programme of events, including daylong and weekend retreats, study days, courses and public talks.

Details of expenditure incurred are as follows:

|  | 2021          | 2020          |
|--|---------------|---------------|
|  | £             | £             |
| Venue hire & miscellaneous event costs | 751           | 3,733         |
| Teachers' travel & accomodation        | 219           | 2,034         |
| Event organisation and administration  | 11,552        | 14,574        |
| Website                                | 3,863         | 1,415         |
| Marketing                              | 8,333         | 5,545         |
| IT and phone                           | 983           | 2,030         |
| Bank, Paypal and Stripe charges        | 766           | 1,021         |
| Insurance                              | 819           | 819           |
| Printing, postage and stationery       | -             | 19            |
| Sundry expenses                        | 1,367         | 488           |
| Governance costs                       | -             | 13            |
|  | <u>28,653</u> | <u>31,691</u> |

Staff costs included in event organisation comprised:

|                       | £            | £        |
|-----------------------|--------------|----------|
| Salaries              | 9,249        | -        |
| Social security costs | -            | -        |
| Pension costs         | 255          | -        |
|                       | <u>9,504</u> | <u>-</u> |

The monthly average number of staff was 0.67 and the staff member was part-time (2020: 0).

No employee had employee benefits in excess of £60,000.

The independent examiner did not charge a fee for his services for the year or the previous year.

#### ***Trustees' insurance***

The trustees are covered by an insurance policy which includes trustee indemnity insurance as part of the cover. It is not possible to identify how much of the premium relates to this aspect of the cover.

#### ***Trustees' remuneration and expenses***

None of the charity trustees has been paid any remuneration or received any other benefits from employment with the charity during the year or the previous year. No trustee received any reimbursement of expenses during the year or the previous year.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2021 (continued)

#### 4. Debtors: amounts falling due within one year

|                             | <b>2021</b>  | <b>2020</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>£</b>     | <b>£</b>     |
| Other debtors               | 274          | 1,913        |
| Prepayments                 | 818          | 1,499        |
| Amounts due within one year | <u>1,092</u> | <u>3,412</u> |

#### 5. Creditors: amounts due within one year

|                 | <b>2021</b>  | <b>2020</b>   |
|-----------------|--------------|---------------|
|                 | <b>£</b>     | <b>£</b>      |
| Deferred income | 936          | 9,684         |
| Refunds due     | -            | 607           |
| Trade creditors | 130          | 670           |
| Accruals        | 1,580        | 869           |
|                 | <u>2,646</u> | <u>11,830</u> |

#### 6. Related party transactions

There were no related party transactions during the year or the previous year.

## **London Insight Meditation**

### **Information and contacts**

#### **Trustees**

|                         |         |
|-------------------------|---------|
| Ms Lucy West            | Chair   |
| Mr Andrew Coleman       | Finance |
| Mr Michael Stuart       | Digital |
| Mr Francisco Pazo Couto | Legal   |

#### **Operational Management**

|                     |                   |
|---------------------|-------------------|
| Joanna-May Sta. Ana | Director          |
| Mattias Herbertsson | Event Coordinator |

#### **Bankers**

The Co-operative Bank plc, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT.  
The Cambridge Building Society, PO Box 232, 51 Newmarket Road, Cambridge, CB5 8FF  
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE  
Saffron Building Society, Saffron House, 1A Market Street, Saffron Walden, CB10 1HX

**Website** - [www.londoninsight.org](http://www.londoninsight.org)

#### **Charity registration number:**

1145212

#### **Registered office**

1 Sopwith Crescent, Wickford, England, SS11 8YU

**LONDON INSIGHT MEDITATION**

England & Wales - Charity number 1145212

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# Accounts

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# **London Insight Meditation**

## **Trustees' Report and Unaudited Financial Statements For the year ended 31 December 2020**

**Charity Number    1145212**

**London Insight Meditation**

**Trustees' Annual Report and Financial Statements**

**For the year ended 31 December 2020**

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## **London Insight Meditation Annual Review 2020**

### Who we are

London Insight Meditation (LIM) is a small independent charity that promotes Insight meditation, plus related practices, values and teachings from the Buddhist tradition.

### What we do

London Insight Meditation offers a year-round programme of events based in the Insight meditation tradition. Together with a group of leading teachers, we explore the modern application of authentic Buddhist teachings in our lives. Our events include daylong and weekend retreats, study days, courses in meditation and public talks led primarily by teachers from the Insight meditation tradition. In March 2020 events were moved online because of regulations associated with Covid-19 pandemic which included complete lockdown and limitations on indoor meetings.

### Our vision

London Insight Meditation exists to serve the Dharma, the teaching of the Buddha, which tells us that awakening is possible, that our minds and our hearts can be open and at peace – here and now, in this very city, in this very life, in this very moment.

### Our mission

We aim is to ensure that the Buddha's teaching is readily accessible in London; to support the efforts of Londoners at every stage of the path to understand the Dharma and realise it in their own lives; and, through our activities, to foster the growth of the community of Londoners who are inspired by the Buddha's Dharma.

### Our values

London Insight Meditation aspires to embody the ethical principles of the Buddhist tradition. We aim to present Insight meditation and related teachings in a manner that is accessible to western practitioners, while preserving their full depth. To this end, Buddhist ritual and imagery usually play little part in our events. We do however value our links with more traditional Buddhist institutions, such as Amaravati and Satipanya.

We whole-heartedly welcome all, irrespective of religious or political belief, gender, sexuality, age, class, ethnicity, nationality or disability. Our hope for the future is to develop an increasingly varied programme of events appropriate to people of all backgrounds.

The pricing of our events is on a scale, which includes discounted rates, to ensure that those on lower incomes are not deterred from attending. Discounts are clearly publicised to minimise hesitation or embarrassment. People unable to afford the discounted rates will not be turned away if places are available and this concession is publicised. The pricing of our events reflects the cost of putting on events, excluding any payment to the teachers.

Consistent with the long-standing Buddhist tradition, our teachers are not remunerated by the charity. Instead, attendees at our events are invited to make voluntary contributions (dana) to teachers in gratitude for their teachings. The livelihood of most teachers depends, wholly or largely, on the generosity of retreatants who value the teachings and wish to support their continuation.

Our teachers are expected to comply with the ethical guidelines of the international Insight Meditation teacher community.

We seek to engage and benefit the public by recording the talks at our events and making these available for free online listening and download to people unable to attend our events.

## **London Insight Meditation Annual Review 2020 (continued)**

We warmly welcome people of all spiritual traditions or none and we do not seek to convert. We are pleased if participants in our events find in insight meditation a way to a deeper engagement with their own tradition.

The Insight meditation tradition encourages regular practice. Sitting groups for group meditation are common across Buddhist traditions. Though it does not itself organise such groups, London Insight Meditation publicises them through our website, and provides advice for those who wish to set up sitting groups.

### Our people

Our events are led by an exceptional group of teachers from the Insight meditation tradition through our relationship with Gaia House where many of our teachers are based.

LIM is run by a team of volunteer coordinators and trustees plus a paid part-time freelance events manager. We are ourselves committed meditators, and most of us attend longer retreats at Gaia House or elsewhere.

We are grateful to everyone who gives of their time and energy to help LIM meet its charitable objectives and would like to recognise in particular, Louise Kennedy, for her many years of sterling service as Events Manager and also as a volunteer at many of our events

### Our key achievements in 2020

#### 2020 Events Programme

The delivery of the planned 2020 programme was affected by Covid-19 restrictions.

We delivered 33 events which was seven more than 2019. Six events were delivered in person before Covid-19 related lockdown in March 2020. All events were online from 16<sup>th</sup> March.

The majority of planned events took place. Some teachers were not comfortable with the online format and some topics were not appropriate to be delivered online and these events were either cancelled or postponed to 2021. Adjustments were made to the length and style of events with teachers preferring half day events rather than full day events as they adjusted to the virtual format.

The move to online events resulted in some new developments in the programme. A new initiative was the delivery of shorter 90 minute sessions delivered in the evenings. Seven of these were delivered and these were popular both with teachers and attendees. LIM was also able to host teachers not based in UK and to make their teaching available. Events were also accessed by people not geographically based in London or who would be unable to travel to London based events because of personal circumstances including disabilities.

Our aim was to host events with teachers from a variety of backgrounds to be as inclusive as possible. Our events were led by a mix of newer and well-known teachers, both lay and monastics, and teachers from overseas.

#### Move to online events

The move to online events required the development of new processes and recruitment and training of new volunteers to host events and to provide technical support. This was an additional task particularly for the Events manager, Director and Co-ordinator team. The commitment and support shown by volunteers was crucial to enable events to be delivered.

## **London Insight Meditation Annual Review 2020 (continued)**

Participants: The number of people attending our events in 2020 was 1,978, an increase of 11% in comparison with the previous year (1,779). It is difficult to draw meaningful comparisons year on year as 18% of the events were face-to-face in 2020 with the rest online in comparison with 100% being face to face in 2019. We were delighted with the continuing high level of support we received with all the events being well-attended. Holding events online meant that we were able to welcome some attendees from as far away as New Zealand.

### Marketing and networking

The charity maintains a website and email contact list, and regular email newsletters are sent out reminding people of events, and advising them of any new additions to the programme, which are occasionally made at short notice as opportunities occur.

We continue to make active use of social media (Facebook and Twitter) and are planning to enhance our website in 2021.

We continued our close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House and teacher-training organisation, the Bodhi College. This expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. On occasion, London Insight Meditation invites teachers from related Buddhist traditions to lead events.

### Our future plans

We continually reflect on the impact and reach of the events programme and the learning points that emerge. We conducted a survey at the end of 2020 to understand people's experience of online events. These have been well received and are likely to continue as part of future programmes. We hope to return to face to face events later in the year.

### Financial performance

#### Financial review

Total income for the year was £47,159, a decrease of 14.9% on the prior year. The decrease is primarily due to a decrease in income from events – down by 20.2% - offset by higher gifts in kind – which more than doubled. Bearing in mind all the charity's face to face events had to be cancelled or moved online from the end of March 2020, the income from events held up remarkably well. This was a tribute to our teachers' willingness to switch to online events, and our events team's ability to move swiftly up a steep learning curve delivering events in a new format. It was also a tribute to the loyalty of our participants.

Total expenditure for the year was £31,691, a decrease of 27.9% on the previous year. This was primarily due to a decrease in venue hire and teachers travel and accommodation as events moved online.

The charity realised a surplus for the year of £15,468 substantially above our expectations at the time lockdown started when our future income stream looked questionable. The result for the year leaves the charity in the position to be able to finance the redevelopment of our website and the return to face to face events when we believe it is safe to plan for these.

#### Reserves policy

The charity needs adequate reserves to enable it to finance future events, keep the day-to-day operations of the charity running and provide a precautionary reserve in case of fluctuations in the future level and timing of receipt of income.

## **London Insight Meditation Annual Review 2020 (continued)**

The Trustees are satisfied that reserves are adequate to finance the charity's continuation of its programme of online events, to finance the redevelopment of its website and to book venues and incur other up-front costs associated with a return to face to face events in due course. We also want to look again at our event pricing with a view to providing additional support for event participants at a time when many people are struggling with the financial impact of the pandemic.

We will keep the level of our reserves under careful review during the year.

### Covid-19 impact statement

The Covid-19 outbreak and the restrictions placed by the Government to manage and reduce its impact began to affect the charity in March 2020 and continued for the whole of the year. Our face to face events continue to be suspended and although we hope to resume them later this year we have not yet set a firm date. There is considerable interest in our programme of events and we have been and will continue to hold events online using video-meeting tools for the time being. The LIM team is continuing to work remotely and meet on video-conferencing.

We were grateful that the financial implications of the pandemic proved to be less than we had envisaged. We are satisfied that the charity continues to remain a going concern.

## London Insight Meditation

### Trustees' Report for the year ended 31 December 2020

The Trustees present this report, which complies with the requirements of charity and company law, for the year ended 31 December 2020.

### Annual Review of 2020

The Annual Review of 2020 is set out on pages 2-5.

### Structure, governance and management

London Insight Meditation was a company limited by guarantee governed by a Memorandum and Articles of Association, last revised in 2011, when it was registered as a charity with the Charity Commission. Its charitable objects are: 'Advancement of education for the public benefit in accordance with the Buddhist insight tradition (also known as Vipassanā). To advance Buddhism'.

Subsequent to the year end the charity changed its structure from a company limited by guarantee to a charitable incorporated organisation. The charitable objects and charity registration number are unchanged.

#### Organisational structure

The trustees take responsibility for giving strategic direction to the charity and monitoring its activities. The charity is run on a day-to-day basis by a team consisting of the Director, an Events Manager and a team of Organisers. All are volunteers with the exception of the Events Manager who assists the Charity on a freelance basis. The Director stood down in August and following a review of structure and functions by the Trustees the recruitment of a new Director took place. An additional role of Sangha Director was developed to ensure appropriate support of volunteers and the development of community. Induction to new roles started in December 2020.

#### How London Insight Meditation operates

The Trustees meet at least quarterly to develop the strategic direction and to review activities and financial performance.

#### Trustees

The trustees who have served since the last annual report are as follows:

|                   |                             |
|-------------------|-----------------------------|
| Dr Norma O'Flynn  | Chair                       |
| Mr Andrew Coleman |                             |
| Ms Lucy West      |                             |
| Mr Michael Stuart | (appointed 12 January 2020) |

The trustees were also members of the company.

#### *Appointment and induction of Trustees*

Trustee vacancies are advertised and suitable applicants invited for interview. New Trustees are briefed on their duties and their legal obligations under charity and company law as well as on the work of the charity, its constitution, and how it operates.

#### *Remuneration of trustees*

All Trustees give their time voluntarily, and receive no benefits from the charity. In accordance with good practice, the charity offers to reimburse out-of-pocket expenses incurred by trustees attending meetings. Where such expenses are reimbursed, this is noted in the accounts

## **Trustees' Report for the year ended 31 December 2020 (continued)**

### London Insight Meditation's wider network

LIM works in close connections with like-minded organisations across the UK and abroad, most notably the residential retreat centre Gaia House. It regularly consults with these organisations about aspects of practice; this expands the range of connections and ensures London Insight Meditation is fully aware of developments in the area. While London Insight Meditation benefits from collaborating with comparable organisations, there are no formal, legal ties or financial transactions between them and the charity.

### Risk management

The risks to which LIM is exposed are reviewed periodically by the Trustees. External economic risks, which remain beyond the control of the charity, are mitigated by the review of performance against budget and expenditure controlled where possible.

### Public benefit

The Trustees are aware of their obligation under Charity regulation to act in accordance with Charity Commission guidance on public benefit. The Trustees consider that meditation can benefit individuals in dealing with life's events, relating to others non-judgmentally and empathetically, and developing a mature sense of perspective and positive attitude. They also consider that education in meditative techniques can contribute materially towards promoting a tolerant, thoughtful and co-operative society. The fundamental ethics and aspirations of the Buddhist tradition are based around generosity and non-violence, resulting in greater wellbeing when practised consistently.

## **Statement of Trustees Responsibilities**

The Trustees (who are also the directors of London Insight Meditation for the purposes of Company Law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Trustees' Report for the year ended 31 December 2020 (continued)**

### **Statement as to disclosure to our independent examiner**

In so far as each of the trustees is aware at the time of approving the trustees' annual report:

- there is no relevant information, (being information needed by the independent examiner in connection with preparing his report), of which the independent examiner is unaware, and
- the trustees, have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of relevant information and to establish that the independent examiner is aware of that information.

Approved by the trustees and signed on their behalf by

Dr Norma O'Flynn  
Chair of Trustees

Date: 24<sup>th</sup> April 2021

## **Report of the Independent Examiner to the Trustees of London Insight Meditation**

I report on the accounts of London Insight Meditation for the year ended 31 December 2020 set out on pages 10 to 15 below.

### **Respective responsibilities of Trustees and Independent Examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Patrick Drysdale  
Norwood Road  
London, SE24 9AQ  
Date: 24<sup>th</sup> April 2021

**London Insight Meditation  
Statement of Financial Activities  
(including income and expenditure account)  
for the year ended 31 December 2020**

|                                      |              | <b>2020</b>          | <b>2019</b>          |
|--------------------------------------|--------------|----------------------|----------------------|
|                                      | <b>Notes</b> | <b>£</b>             | <b>£</b>             |
| <b>INCOMING RESOURCES</b>            |              |                      |                      |
| Value of gifts-in-kind               |              | 4,472                | 1,714                |
| Income from charitable activities    | 2            | 42,397               | 53,143               |
| Interest income                      |              | 290                  | 110                  |
|                                      |              | <u>47,159</u>        | <u>54,967</u>        |
| <b>RESOURCES EXPENDED</b>            |              |                      |                      |
| Expenditure on charitable activities | 3            | 31,691               | 43,978               |
| <b>Net income for the year</b>       |              | <u>15,468</u>        | <u>10,989</u>        |
| <b>RECONCILIATION OF FUNDS</b>       |              |                      |                      |
| Total funds brought forward          |              | 54,112               | 43,123               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |              | <u><u>69,580</u></u> | <u><u>54,112</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 12 to 15 form part of these accounts

**London Insight Meditation  
Statement of Financial Position  
at 31 December 2020**

|  |              | <b>2020</b>          | <b>2019</b>          |
|--|--------------|----------------------|----------------------|
|  | <b>Notes</b> | <b>£</b>             | <b>£</b>             |
| <b>CURRENT ASSETS</b>                  |              |                      |                      |
| Debtors                                | 4            | 3,412                | 12,195               |
| Cash at bank and in hand               |              | <u>77,998</u>        | <u>56,879</u>        |
|  |              | 81,410               | 69,074               |
| <b>less: CREDITORS</b>                 |              |                      |                      |
| Creditors: amounts due within one year | 5            | <u>11,830</u>        | <u>14,962</u>        |
| <b>NET CURRENT ASSETS</b>              |              | <u>69,580</u>        | <u>54,112</u>        |
| <b>NET ASSETS</b>                      |              | <u><u>69,580</u></u> | <u><u>54,112</u></u> |
| <b>FUNDS</b>                           |              |                      |                      |
| Unrestricted funds                     |              | 69,580               | 54,112               |
| <b>TOTAL FUNDS</b>                     |              | <u><u>69,580</u></u> | <u><u>54,112</u></u> |

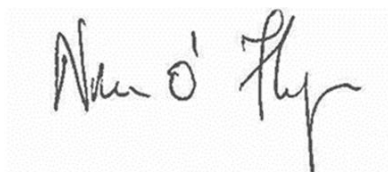
For the year ended 31 December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors 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.

Approved by the Trustees on 24<sup>th</sup> April 2021 and signed on their behalf



Dr Norma O'Flynn  
Chair of Trustees

The notes on pages 12 to 15 form part of these accounts

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2020

#### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with UK applicable charity and company law:

- 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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) issued on 16 July 2014 and Update Bulletins 1 and 2,
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and
- the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The trustees believe it is appropriate for the financial statements to be prepared on a going concern basis.

##### **Accounting period**

The financial year ran from 1 January to 31 December.

##### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees to make significant judgements and estimates.

The principal items in the financial statements where these judgements and estimates have been made are the carrying value of prepaid event expenses and event income received in advance for events taking place after the year-end. These are stated at the amounts prepaid and received in advance where the event is expected to generate a surplus. Provision is made against any prepaid event expenditure not expected to be recovered.

##### **Fund accounting**

All of the charity's income is unrestricted.

##### **Income**

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity is entitled to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Event income is recognised on the date that the event takes place.

Income received from bookings in advance of an event is deferred as income received in advance until the criteria for income recognition are met.

Donated services provided to the charity as gifts-in-kind are stated at the price the charity would have had to pay for the services had they not been donated. In accordance with the Charities SORP, no monetary value is attributed to the many hours of volunteer time donated to the charity to enable it to run events, although this contribution is essential to the effective running of the charity.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2020 (continued)

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. As the charity presently has only a single activity, all expenditure, including support costs, is allocated to the activity of organising its programme of events including day-long and weekend retreats, study days, courses in meditation and public talks.

Support costs are those functions that assist the work of the charity but do not directly involve charitable activities. Support costs primarily consist of governance costs

Direct expenditure incurred in advance of an event is deferred as a prepayment until the event takes place or is cancelled, provided the expenditure is expected to be recovered.

The charity is unable to recover Value Added Tax and the cost of VAT incurred is included in each expense category.

#### Debtors

Trade debtors are recognised at the settlement amount due.

Prepayments are recognised at the amount prepaid, provided this is expected to be recoverable.

#### Cash at bank and in hand

The balance on bank current account and deposit accounts are treated as cash at bank and in hand.

#### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their anticipated settlement amount.

No provision is made for any corporation tax on the charity's net income, as the charity is exempt because all its income and expenditure is in line with its charitable objectives.

## 2. Income from charitable activities

|              | <b>2020</b>   | <b>2019</b>   |
|--------------|---------------|---------------|
|              | <b>£</b>      | <b>£</b>      |
| Event income | 43,206        | 52,249        |
| Donations    | (809)         | 894           |
|              | <u>42,397</u> | <u>53,143</u> |

Provision has been made in 2020 to return a grant received in 2019 as this no longer required.

## 3. Expenditure on charitable activities

The trustees believe that all the expenditure incurred relates to the charitable activity of organising its programme of events, including daylong and weekend retreats, study days, courses and public talks.

## London Insight Meditation

### Notes to the Financial Statements for the year ended 31 December 2020 (continued)

#### 3. Expenditure on charitable activities

Details of expenditure incurred are as follows:

|  | <b>2020</b>   | <b>2019</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| Venue hire & miscellaneous event costs | 3,733         | 14,942        |
| Teachers' travel & accomodation        | 2,034         | 7,012         |
| Event organisation and administration  | 14,574        | 13,981        |
| Website                                | 1,415         | 1,979         |
| Marketing                              | 5,545         | 3,056         |
| IT and phone                           | 2,030         | 551           |
| Bank, Paypal and Stripe charges        | 1,021         | 950           |
| Insurance                              | 819           | 504           |
| Printing, postage and stationery       | 19            | 7             |
| Sundry expenses                        | 488           | 517           |
| Governance costs                       | 13            | 479           |
|  | <u>31,691</u> | <u>43,978</u> |

There were no employees during the year or the previous year.

The independent examiner did not charge a fee for his services for the year or the previous year.

#### Trustees' insurance

The trustees are covered by an insurance policy which includes trustee indemnity insurance as part of the cover. It is not possible to identify how much of the premium relates to this aspect of the cover. In 2019 the cover was provided by a separate insurance policy for which £174 was paid during the year.

#### Trustees' remuneration and expenses

None of the charity trustees has been paid any remuneration or received any other benefits from employment with the charity during the year or the previous year. No trustee received any reimbursement of expenses during the year or the previous year.

#### 4. Debtors: amounts falling due within one year

|                             | <b>2020</b>  | <b>2019</b>   |
|-----------------------------|--------------|---------------|
|                             | <b>£</b>     | <b>£</b>      |
| Other debtors               | 1,913        | 3,550         |
| Prepayments                 | 1,499        | 8,645         |
| Amounts due within one year | <u>3,412</u> | <u>12,195</u> |

#### 5. Creditors: amounts due within one year

|                 | <b>2020</b>   | <b>2019</b>   |
|-----------------|---------------|---------------|
|                 | <b>£</b>      | <b>£</b>      |
| Deferred income | 9,684         | 14,243        |
| Refunds due     | 607           | 107           |
| Trade creditors | 670           | 552           |
| Accruals        | 869           | 60            |
|                 | <u>11,830</u> | <u>14,962</u> |

London Insight Meditation

**Notes to the Financial Statements for the year ended 31 December 2020 (continued)**

**6. Related party transactions**

There were no related party transactions during the year or the previous year.

## London Insight Meditation

### Information and contacts

#### Trustees

|                   |                |
|-------------------|----------------|
| Dr Norma O'Flynn  | Chair          |
| Mr Andrew Coleman | Finance        |
| Ms Lucy West      | Communications |
| Mr Michael Stuart | Digital        |

#### Operational Management

|                       |  |
|-----------------------|--|
| Ms Catherine Thompson | Director (until 1 <sup>st</sup> August 2020)         |
| Joanna-May Sta. Ana   | Director (from 1 <sup>st</sup> December 2020)        |
| Sarah-Jayne Buchanan  | Sangha Director (from 1 <sup>st</sup> December 2020) |
| Ms Louise Kennedy     | Events Manager (until 7 <sup>th</sup> February 2021) |

**Bankers** – The Co-operative Bank plc, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT.  
The Cambridge Building Society, PO Box 232, 51 Newmarket Road, Cambridge, CB5 8FF

**Website** - [www.londoninsight.org](http://www.londoninsight.org)

Charity registration number: 1145212

Registered office 1 Sopwith Crescent, Wickford, England, SS11 8YU