

ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY

England & Wales · Charity number 1174475

Details

Other names	ANGULIMALA
Status	Registered
Legal form	CIO
Registered	2017-09-01
Register	View on the Charity Commission register

Contact

Address	Forest Hermitage Fulbrook Lane Lower Fulbrook Warwick CV35 8AS
Phone	07941013319
Email	enquiries@angulimala.org.uk
Website	https://angulimala.org.uk/

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, TO MAKE AVAILABLE FACILITIES FOR THE TEACHING AND PRACTICE OF BUDDHISM IN HER MAJESTY'S PRISONS AND OTHER PLACES OF LAWFUL DETENTION OR CUSTODY, SPECIFICALLY:-4.1. TO RECRUIT AND ADVISE A TEAM OF BUDDHIST VISITING CHAPLAINS TO BE AVAILABLE AS SOON AS THERE IS A CALL FOR THEIR SERVICES;4.2. TO ACT IN AN ADVISORY CAPACITY, AND TO LIAISE WITH THE MINISTRY OF JUSTICE CHAPLAINCY OFFICIALS, WITH INDIVIDUAL CHAPLAINS WITHIN HER MAJESTY'S PRISONS AND WITH ANY OTHER RELEVANT BODIES OR OFFICIALS;4.3. TO PROVIDE AN AFTERCARE AND ADVISORY SERVICE FOR PRISONERS AFTER RELEASE.NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 OR SECTION 2 OF THE CHARITIES ACT NORTHERN IRELAND) 2008.

Activities: The Charity makes available facilities for the teaching and practice of Buddhism in Her Majesty's Prisons and other places of lawful detention or custody. It is the Religious Advisory Service for Buddhism to HMPPS and it provides licensed and suitably vetted Buddhist chaplains who regularly attend most of the

prisons across England and Wales.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,857	£8,612	-	-
2024-03-31	£1,195	£8,752	-	-
2023-03-31	£1,041	£11,727	-	-
2022-03-31	£706	£8,603	-	-
2021-03-31	£11,941	£17,960	-	-

Trustees

Name	Role	Appointed
Amanda Ruks		2023-03-08
Dominic Norbert Clark		2018-07-13
Lloyd Clater		2025-11-29
Rev Aiden Hall		2023-09-02
Tanya Maria Dalley		2023-03-08
Venerable Khemadhammo Mahathera OBE		2018-03-16

Accounts

Angulimala
The Buddhist Prison Chaplaincy
Report and Accounts
31 March 2025

Registered Charity No: 1174475

**Angulimala, The Buddhist Prison Chaplaincy
Annual Report and Financial Statements
for the year ended 31 March 2025**

Registered charity number 1174475
Scottish Registered charity number SC051174

Principle Address

The Forest Hermitage
Lower Fulbrook
Warwickshire
CV35 8AS

Trustees

Venerable Khemadhammo Mahathera O.B.E.
Mr Dominic Clark
Ms. Amanda Ruks
Ms. Tanya Dalley
Rev. Aiden Hall

Spiritual Director

Venerable Khemadhammo Mahathera O.B.E.

Accountants

Peek & Co
1st Floor
119 High Street
Selsey
West Sussex
PO20 0QB

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

The Board of Trustees present their report and financial statements for the year ended 31 March 2025. They comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Chaplaincy. The objects of the charity are as follows;

To make available facilities for the teaching and practice of Buddhism in HM Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory services for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The constitution was amended again on 2 September 2023 to allow future Annual General Meetings to be held online, and a clause was deleted limiting the number of times a trustee might be re-elected.

Organisation and structure

Angulimala, The Buddhist Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Spiritual Director

The Trustees invite and appoint a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual General Meeting open to all members. The Board of trustees may appoint a trustee between AGMs but then the trustee must stand to be appointed by the voting members at the next AGM. In 2024, Tanya Dalley stood down as trustee and was re-elected at the AGM.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with current information.

Objectives and activities

The objects of the charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in His Majesty's Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with the Ministry of justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory service for prisoners after release.

The chaplains' purpose is:

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitta or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

They are qualified:

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have a knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are enquiring or just beginning to explore an interest in Buddhism, for individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

inmates, for example parole reports. Attendance is required for at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.

Summary of the main activities undertaken and achievements

We have 50 active Buddhist Chaplains, responsible for a Buddhist presence in 92 of 123 prisons in England and Wales and in addition to two of the special high security mental health hospitals as other places of lawful detention or custody.

Throughout the year, the Spiritual Director of Angulimala has contributed to produce a weekly publication called Buddhist news and Musings. This was distributed by email to all the Prison Chaplaincies who distributed it to their Buddhist prisoners.

Groups practice has been ongoing but this has been unpredictable at times with staff shortages in some of the prisons. However, Buddhist chaplains have continued to visit prisons and talk to prisoners through the cell door or meet them when confined to the wing.

Angulimala maintains a helpful website that explains its purpose and activities, as well as giving a way for people to start the process of becoming a chaplain. There is also a Facebook page with over a thousand followers. There is a helpful video there that could help with recruitment.

<https://angulimala.org> <https://www.facebook.com/angulimala.buddhistprisonchaplaincy>

During this period there have been the usual quarterly workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and been kept up to date on a variety of issues relating to their sessional work. The winter workshop was held online using Zoom. The workshops have been well attended in person and online.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources for our services set out under the terms of a historic grant from the prison service in respect of Angulimala's services to the prison service.

Principal funding sources

Angulimala depends on donations and grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. We are also very grateful to receive a number of books, mala beads and Buddha Rupas. No salaries were paid by the charity to anyone.

The total income in the period was £5,857 (2024: £1,195)

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANACIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2025 Angulimala received £5,697 (2024: £1,034) from donations, subscriptions, and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £1,049 (2024: £79)

Prisoner Supplies: £3,753 (2024: £3,046) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Insurance: £Nil (2024: £62)

Legal fees: £Nil (2024: £450)

Accountancy: £Nil (2024: £46)

Bank Charges: £60 (2024: £60)

Religious Consultative Service Grant (restricted fund)

Angulimala received a grant from HM Prison Service up to 2019 in respect of Angulimala's services to the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meetings for mentoring, peer support, and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison.

The remaining grant is used to fund 90% of Angulimala's management and trustees' expenses, and 90% of Angulimala's secretarial and office expenses. The remaining 10% of these is funded from unrestricted reserves.

This year we have expended these amounts which are covered by the grant:

Secretarial and Office expenses: £376 (2024: £1,285)

Monitoring and licencing of chaplains: expense of £65 (2024: £570) which covers the workshop and the claim is mainly for the travelling expenses repayment to chaplains who attended workshop.

Use of venue for workshops: expense of £2,600 (2024: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1,000 and there is car parking, food, and an office with supplies and storage space for labelled and wrapped Buddha Rupas, books and laminated pictures.

Insurance: £709 (2024: £554)

Accountancy: £Nil (2024: £Nil)

CIO management and trustee expenses: £Nil (2024: £Nil) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

The expenditure during the year has now completely exhausted the grant.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Public benefit

The Charitable Incorporated Organisation make possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Reserves Policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income. The trustees recognise that the unrestricted reserve is currently much higher than the stated reserve policy. At the end of the financial year Angulimala held £77,609 (2024: £80,364) within unrestricted reserves. The reason for this is that the Government grant is no longer available and the Trustees plan to use the unrestricted reserves to continue the organisation's objectives while pursuing future funding opportunities.

Going Concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities now that the government grant has been withdrawn.

Risk Review

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks.

Governance risks are mitigated through the charity's organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breached and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves to continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trust activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANACIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Statement of Trustee's responsibilities

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain it's financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, it's cash holding and all it's receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirement of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 19/10/2025 and signed on their behalf by

Ms Amanda Ruks

Secretary

Angulimala, The Buddhist Prison Chaplaincy Independent Examiner's Report

Independent examiner's report to the trustees of Angulimala, The Buddhist Chaplaincy

We report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 14.

Responsibilities and basis of report

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

We report in respect of our examination of the Organisation's accounts under section 145 of the 2011 Act and in carrying out our examination we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Independent examiner's statement

We have completed our examination and we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Organisation 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 Report) Regulation 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

We have no concerns and have come across no 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.

Peek & Co
Chartered Certified Accountants

119 High Street
Selsey
West Sussex
PO20 0QB

12 October 2025

Angulimala, The Buddhist Prison Chaplaincy
Income and Expenditure Account
for the year ended 31 March 2025

	2025 £	2024 £
Income	5,857	1,195
Expenditure	(8,612)	(8,752)
Operating deficit	<u>(2,755)</u>	<u>(7,557)</u>
 Deficit before taxation	 <u>(2,755)</u>	 <u>(7,557)</u>
Tax on deficit	-	-
Deficit for the financial year	<u>(2,755)</u>	<u>(7,557)</u>

Angulimala, The Buddhist Prison Chaplaincy
Registered number: 1174475
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand	77,609	80,364	
Net current assets		77,609	80,364
Net assets		<u>77,609</u>	<u>80,364</u>
Capital and reserves			
Restricted funds		-	1,657
Unrestricted funds		77,609	78,707
Total charity funds		<u>77,609</u>	<u>80,364</u>

Approved by the Trustees on 19/10/2025 and signed on their behalf
 by: Dominic Clark Treasurer

Angulimala, The Buddhist Prison Chaplaincy
Statement of Changes in Funds
for the year ended 31 March 2025

	Restricted funds	Unrestricted funds	Total
	£	£	£
At 1 April 2023	6,666	81,255	87,921
Net expenditure for the financial year	(5,009)	(2,548)	(7,557)
At 31 March 2024	<u>1,657</u>	<u>78,707</u>	<u>80,364</u>
 At 1 April 2024	 1,657	 78,707	 80,364
Net expenditure for the financial year	(1,657)	(1,098)	(2,755)
At 31 March 2025	<u>-</u>	<u>77,609</u>	<u>77,609</u>

Angulimala, The Buddhist Prison Chaplaincy
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and in accordance with the Charities Act 2011, using applied accounting policies.

Income

Income is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Angulimala is an organisation which meets the definition of a public benefit entity under FRS102.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Angulimala, The Buddhist Prison Chaplaincy
Detailed income and expenditure account
for the year ended 31 March 2025

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income						
Donations	5,697	-	5,697	1,024	-	1,024
Subscription	-	-	-	10	-	10
Interest received	160	-	160	161	-	161
	<u>5,857</u>	<u>-</u>	<u>5,857</u>	<u>1,195</u>	<u>-</u>	<u>1,195</u>
Expenditure						
	Direct £	Governance Costs £	2025 Total £	Direct £	Governance Costs £	2024 Total £
Restricted Expenditure						
Chaplains mentoring and licensing	65	-	65	570	-	570
Hire of venues and facilities	2,600	-	2,600	2,600	-	2,600
Insurance	-	709	709	-	554	554
Secretarial and office expenses	376	-	376	1,285	-	1,285
	<u>3,041</u>	<u>709</u>	<u>3,750</u>	<u>4,455</u>	<u>554</u>	<u>5,009</u>
Unrestricted Expenditure						
Prison and chaplain supplies	3,753	-	3,753	3,046	-	3,046
Accountancy - Independent examiner	-	-	-	-	46	46
Legal fees	-	-	-	-	450	450
Insurance	-	-	-	-	62	62
Secretarial and office expenses	-	1,049	1,049	-	79	79
Bank charges	-	60	60	-	60	60
	<u>3,753</u>	<u>1,109</u>	<u>4,862</u>	<u>3,046</u>	<u>697</u>	<u>3,743</u>
	<u>6,794</u>	<u>1,818</u>	<u>8,612</u>	<u>7,501</u>	<u>1,251</u>	<u>8,752</u>
Excess of expenditure over income			<u><u>2,755</u></u>			<u><u>7,557</u></u>

Accounts

Angulimala
The Buddhist Prison Chaplaincy
Report and Accounts
31 March 2024

Registered Charity No: 1174475

**Angulimala, The Buddhist Prison Chaplaincy
Annual Report and Financial Statements
for the year ended 31 March 2024**

Registered charity number 1174475
Scottish Registered charity number SC051174

Principle Address

The Forest Hermitage
Lower Fulbrook
Warwickshire
CV35 8AS

Trustees

Venerable Khemadhammo Mahathera O.B.E.
Mr Dominic Clark
Ms. Amanda Ruks
Ms. Tanya Dalley
Rev. Aiden Hall (elected 2/9/2023)

Spiritual Director

Venerable Khemadhammo Mahathera O.B.E.

Accountants

Peek & Co
1st Floor
119 High Street
Selsey
West Sussex
PO20 0QB

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

The Board of Trustees present their report and financial statements for the year ended 31 March 2024. They comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Chaplaincy. The objects of the charity are as follows;

To make available facilities for the teaching and practice of Buddhism in HM Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory services for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The constitution was amended again on 2 September 2023 to allow future Annual General Meetings to be held online, and a clause was deleted limiting the number of times a trustee might be re-elected.

Organisation and structure

Angulimala, The Buddhist Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Spiritual Director

The Trustees invite and appoints a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual general Meeting open to all members. The Board of trustees may appoint a trustee between AGMs but then the trustee must stand to be elected by the voting members at the next AGM. Rev. Aiden Hall was elected on 2 September 2023.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with current information.

Objectives and activities

The objects of the charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in His Majesty's Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with the Ministry of justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory service for prisoners after release.

The chaplains' purpose is:

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitra or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

They are qualified:

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have a knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are enquiring or just beginning to explore and interest in Buddhism,

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

for individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist inmates, for example parole reports. Attendance is required for at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.

Summary of the main activities undertaken and achievements

We have 46 active Buddhist Chaplains, responsible for a Buddhist presence in 107 of 123 prisons in England and Wales and in addition to two of the special high security mental health hospitals as other places of lawful detention or custody.

Throughout the year, the Spiritual Director of Angulimala has contributed to produce a weekly publication called Buddhist News and Musings. This was distributed by email to all the Prison Chaplaincies who distributed it to their Buddhist prisoners.

Groups practice has been ongoing but this has been unpredictable at times with staff shortages in some of the prisons. However, Buddhist chaplains have continued to visit prisons and talk to prisoners through the cell door or meet them when confined to the wing.

Angulimala maintains a helpful website that explains its purpose and activities, as well as giving a way for people to start the process of becoming a chaplain. There is also a Facebook page with over a thousand followers. There is a helpful video there that could help with recruitment.

<https://www.facebook.com/angulimala.buddhistprisonchaplaincy>

During this period there have been the usual quarterly workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and been kept up to date on a variety of issues relating to their sessional work. In the colder times of the year 2 of them have been held online using Zoom. The workshops have been well attended in person and online.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources for our services set out under the terms of a historic grant from the prison service in respect of Angulimala's services to the prison service.

Principal funding sources

Angulimala depends on donations and grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. We are also very grateful to receive a number of books and Buddha Rupas. No salaries were paid by the charity to anyone.

The total income in the period was £1,195 (2023: £1,041)

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2024 Angulimala received £1,034 (2023: £918) from donations, subscriptions, and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £79 (2023: £161)

Prisoner Supplies: £3,046 (2023: £4,045) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Insurance: £62 (2023: £59)

Legal fees: £450 (2023: £450)

Accountancy: £46 (2023: £65)

Bank Charges: £60 (2023: £77)

Religious Consultative Service Grant (restricted fund)

Angulimala received a grant from HM Prison Service up to 2019 in respect of Angulimala's services to the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meetings for mentoring, peer support, and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison.

The remaining grant is used to fund 90% of Angulimala's management and trustees' expenses, and 90% of Angulimala's secretarial and office expenses. The remaining 10% of these is funded from unrestricted reserves.

This year we have expended these amounts which are covered by the grant:

Secretarial and Office expenses: £1,285 (2023: £779)

Monitoring and licencing of chaplains: expense of £570 (2023: £2,375) which covers the workshop and the claim is mainly for the travelling expenses repayment to chaplains who attended workshop.

Use of venue for workshops: expense of £2,600 (2023: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1,000 and there is car parking, food, and an office with supplies and storage space for labelled and wrapped Buddha Rupas, books and laminated pictures.

Insurance: £554 (2023: £531)

Accountancy: £Nil (2023: £585)

CIO management and trustee expenses: £Nil (2023: £Nil) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Public benefit

The Charitable Incorporated Organisation make possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Reserves Policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income. The trustees recognise that the unrestricted reserve is currently much higher than the stated reserve policy. At the end of the financial year Angulimala held £80,364 (2023: £81,255) within unrestricted reserves. The reason for this is that the Government grant is no longer available and the Trustees plan to use the unrestricted reserves to continue the organisation's objectives while pursuing future funding opportunities.

Going Concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities now that the government grant has been withdrawn.

Risk Review

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks.

Governance risks are mitigated through the charity's organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breached and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves. To continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trust activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANACIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT AND STRATEGIC REVIEW

Statement of Trustee's responsibilities

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain it's financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, it's cash holding and all it's receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirement of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 13/10/24 and signed on their behalf by

Ms Amanda Ruks

Secretary

Angulimala, The Buddhist Prison Chaplaincy Independent Examiner's Report

Independent examiner's report to the trustees of Angulimala, The Buddhist Chaplaincy

We report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 14.

Responsibilities and basis of report

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

We report in respect of our examination of the Organisation's accounts under section 145 of the 2011 Act and in carrying out our examination we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Independent examiner's statement

We have completed our examination and we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Organisation 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 Report) Regulation 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

We have no concerns and have come across no 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.

Peek & Co
Chartered Certified Accountants

119 High Street
Selsey
West Sussex
PO20 0QB

13 October 2024

Angulimala, The Buddhist Prison Chaplaincy
Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	1,195	1,041
Expenditure	(8,752)	(11,727)
Operating deficit	<u>(7,557)</u>	<u>(10,686)</u>
 Deficit before taxation	 <u>(7,557)</u>	 <u>(10,686)</u>
Tax on deficit	-	-
Deficit for the financial year	<u><u>(7,557)</u></u>	<u><u>(10,686)</u></u>

Angulimala, The Buddhist Prison Chaplaincy
Registered number: 1174475
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	3	-	100
Current assets			
Cash at bank and in hand		80,364	88,571
Creditors: amounts falling due within one year	4	-	(750)
Net current assets		80,364	87,821
Net assets		<u>80,364</u>	<u>87,921</u>
Capital and reserves			
Restricted funds		1,657	6,666
Unrestricted funds		78,707	81,255
Total charity funds		<u>80,364</u>	<u>87,921</u>

Approved by the Trustees on 13/10/24 and signed on their behalf

by: Dominic Clark Treasurer

Angulimala, The Buddhist Prison Chaplaincy
Statement of Changes in Funds
for the year ended 31 March 2024

	Restricted funds	Unrestricted funds	Total
	£	£	£
At 1 April 2022	13,536	85,071	98,607
Net expenditure for the financial year	(6,870)	(3,816)	(10,686)
At 31 March 2023	<u>6,666</u>	<u>81,255</u>	<u>87,921</u>
At 1 April 2023	6,666	81,255	87,921
Net expenditure for the financial year	(5,009)	(2,548)	(7,557)
At 31 March 2024	<u>1,657</u>	<u>78,707</u>	<u>80,364</u>

Angulimala, The Buddhist Prison Chaplaincy
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and in accordance with the Charities Act 2011, using applied accounting policies.

Income

Income is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2024 Number	2023 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Investments

	Other investments £
Cost	
At 1 April 2023	100
Disposals	(100)
At 31 March 2024	<u>-</u>

Angulimala, The Buddhist Prison Chaplaincy
Notes to the Accounts
for the year ended 31 March 2024

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>-</u>	<u>750</u>

5 Other information

Angulimala is an organisation which meets the definition of a public benefit entity under FRS102.

6 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Angulimala, The Buddhist Prison Chaplaincy
Detailed income and expenditure account
for the year ended 31 March 2024

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income						
Donations	1,024	-	1,024	918	-	918
Subscription	10	-	10	-	-	-
Interest received	161	-	161	123	-	123
	<u>1,195</u>	<u>-</u>	<u>1,195</u>	<u>1,041</u>	<u>-</u>	<u>1,041</u>
Expenditure						
	Direct £	Governance Costs £	2024 Total £	Direct £	Governance Costs £	2023 Total £
Restricted Expenditure						
Chaplains mentoring and licensing	570	-	570	2,375	-	2,375
Hire of venues and facilities	2,600	-	2,600	2,600	-	2,600
Accountancy - Independent examiner	-	-	-	-	585	585
Insurance	-	554	554	-	531	531
Secretarial and office expenses	1,285	-	1,285	779	-	779
	<u>4,455</u>	<u>554</u>	<u>5,009</u>	<u>5,754</u>	<u>1,116</u>	<u>6,870</u>
Unrestricted Expenditure						
Prison and chaplain supplies	3,046	-	3,046	4,045	-	4,045
Accountancy - Independent examiner	-	46	46	-	65	65
Legal fees	-	450	450	-	450	450
Insurance	-	62	62	-	59	59
Secretarial and office expenses	-	79	79	-	161	161
Bank charges	-	60	60	-	77	77
	<u>3,046</u>	<u>697</u>	<u>3,743</u>	<u>4,045</u>	<u>812</u>	<u>4,857</u>
	<u>7,501</u>	<u>1,251</u>	<u>8,752</u>	<u>9,799</u>	<u>1,928</u>	<u>11,727</u>
Excess of expenditure over income			<u><u>7,557</u></u>			<u><u>10,686</u></u>

Accounts

Angulimala

The Buddhist Prison Chaplaincy

Trustees Annual Report and Financial Statements

For the year ended 31st March 2023

Registered Charity No: 1174475

Contents page

	Page
Reference and Administrative details	2
Trustees Report and Strategic Review	3 – 9
Independent Examiner’s Report to the Trustees	10
Financial Statements	
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 19

Reference and Administrative details

Registered charity number 1174475
Scottish Registered charity number SC051174

Principle Address

The Forest Hermitage
Lower Fulbrook
Warwickshire
CV35 8AS

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Ruth Bamford FCA DChA
Balanced Accountancy Ltd
The Dairy, Flexcombe Lane
Liss, Hampshire, GU33 6LH

Trustees

Venerable Khemadhammo Mahathera O.B.E.
Rev. David Houn Saido Kennaway (passed away 3rd March 2023)
Mr. Dominic Clark
Ms. Amanda Ruks (Appointed 8th March 2023)
Ms. Tanya Dalley (Appointed 8th March 2023)

Spiritual Director

Venerable Khemadhammo Mahathera O.B.E.

Trustees' Report and Strategic Review

The Board of Trustees present their report and financial statements for the year ended 31 March 2023. These comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

Structure, governance, and management

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Prison Chaplaincy. The objects of the charity are as follows:

To make available facilities for the teaching and practice of Buddhism in HM Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The Constitution is currently being amended to allow future Annual General Meetings to be held online.

Organisation and structure

Angulimala, The Buddhist Prison Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Trustees' Report and Strategic Review (Continued)

Spiritual Director

The Trustees invites and appoints a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual General Meeting open to all members. The Board of trustees may appoint a trustee between AGMs but then the trustee must stand to be appointed by the voting members at the next AGM. Sadly, Rev. David Houn Saido Kennaway passed away on 3rd March 2023 after a brief illness. The Trustees would like to express their condolences and record his long service to the Charity as Coordinator, Secretary and Chaplain. Amanda Ruks and Tanya Dalley were co-opted as Trustees on 8th March 2023.

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with the current Information.

Objectives and activities

The objects of the Charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in Her Majesty's Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

Trustees' Report and Strategic Review (Continued)

The chaplains' purpose is:

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitta or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

They are qualified:

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are inquiring or just beginning to explore an interest in Buddhism, for Individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist inmates, for example parole reports. Attendance is required of at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.

Summary of the main activities undertaken and achievements

We have 40 active Buddhist Chaplains, responsible for a Buddhist presence in 94 of 123 prisons in England and Wales and in addition to two of the special high security mental health hospitals as other places of lawful detention or custody.

Throughout the year, the Spiritual Director of Angulimala has continued to produce a weekly publication called Buddhist News and Musings. This was distributed by email to all the Prison Chaplaincies who distributed it to their Buddhist prisoners.

Groups practice has been on going but this has been unpredictable at times with staff shortages in some of the prisons. However, Buddhist chaplains have continued to visit prisons and talk to prisoners through the cell door or meet them when confined to the wing.

Angulimala maintains a helpful website that explains its purpose and activities, as well as giving a way for people to start the process of becoming a chaplain. There is also a Facebook page with over a thousand followers. There is a helpful video there that could help with recruitment.

<https://angulimala.org.uk/https://www.facebook.com/angulimala.buddhistprisonchaplaincy>

Trustees' Report and Strategic Review (Continued)

Angulimala, The Buddhist Prison Chaplaincy
Annual Report and Financial Statements
Year ended 31 March 2023

During this period there have been the usual quarterly workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and been kept up to date on a variety of issues relating to their sessional work. In the colder times of the year 2 of them have been held online using Zoom. The workshops have been well attended in person and online.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources and services set out under the terms of a historic grant received from the prison service in respect of Angulimala's services to the prison service.

Principal funding sources

Angulimala depends on donations and grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. We are also very grateful to receive a number of books and Buddha Rupas. No salaries were paid by the charity to anyone.

The total income in this period was £1,041 (2022: £706)

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2023 Angulimala received £918 (2022: £706) from donations, subscriptions, and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £161 (2022: £269)

Prisoner Supplies: £4,045 (2022: £2,139) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Insurance: £59 (2022: £59)

Legal fees: £450 (2022: £Nil)

Accountancy: £65 (2022: £83) is the accountancy cost.

Bank charges: £77 (2022: £96).

Trustees' Report and Strategic Review (Continued)

Religious Consultative Service Grant (restricted fund)

Angulimala received a grant from HM Prison Service up to 2019 in respect of Angulimala's services to the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meetings for mentoring, peer support, and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison.

The remaining grant money is used to fund 90% of Angulimala's management and trustees' expenses, and 90% of Angulimala's secretarial and office expenses. The remaining 10% of these expenses is funded from the unrestricted reserves.

This year we have expended these amounts which are covered by the grant:

Secretarial and Office expenses: £779 (2022: £1,050) are costs incurred in running Angulimala RCS.
Monitoring and licencing of chaplains: expense of £2,375 (2022: £1,020) which covers the workshop and the claim on the grant is mainly for the travelling expenses repayment to chaplains who attended workshop.

Use of venue for workshops: expense of £2,600 (2022: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1000 and there is car parking, food, and an office with supplies and storage space for labeled and wrapped Buddha Rupas, books, and laminated pictures.

Insurance: £531 (2022: £532)

Accountancy: £585 (2022: £742)

CIO management and trustee expenses £Nil (£2022: £13) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

Public benefit

The Charitable Incorporated Organisation makes possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of its chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Trustees' Report and Strategic Review (continued)

Reserves Policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income. The Trustees recognise that the unrestricted reserve is currently much higher than the stated reserves policy. At the end of the financial year Angulimala held £81,255 (2022: £85,071) within unrestricted reserves. The reason for this is that the Government grant is no longer available and the Trustees plan to use unrestricted reserves to continue the organisation's objectives while pursuing future funding opportunities.

Going Concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities now that the government grant has been withdrawn.

Risk Review

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks.

Governance risks are mitigated through the charity's organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breaches and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist Chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves to continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trusts activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

Trustees' Report and Strategic Review (continued)

Statement of Trustees' responsibilities

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain its financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, its cash holdings and all its receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 30/8/23 and signed on their behalf by

Ms Amanda Ruks
Secretary

Independent Examiner's Report to the Trustees of Angulimala, The Buddhist Prison Chaplaincy

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 11 to 19.

Responsibilities and basis of report

As the charity trustees of the Organisation, 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 Organisation's accounts under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Organisation 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 Report) Regulation 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ruth Bamford FCA DChA
Balanced Accountancy Ltd
The Dairy
Flexcombe Lane
Liss
Hampshire
GU33 6LH

Date: 10/9/23

Financial Statements

Statement of Financial Activities Year ended 31 March 2023

		2023			2022		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£	£	£	£
Income from:							
Donations and other income	2	1,041	-	1,041	706	-	706
Income from Charitable Activities	2	-	-	-	-	-	-
Total		1,041	-	1,041	706	-	706
Expenditure on:							
Charitable Activities	3	4,857	6,870	11,727	2,646	5,957	8,603
Total		4,857	6,870	11,727	2,646	5,957	8,603
Net income/(expenditure)		(3,816)	(6,870)	(10,686)	(1,940)	(5,957)	(7,897)
Net movement in funds		(3,816)	(6,870)	(10,686)	(1,940)	(5,957)	(7,897)
Reconciliation of funds							
Total funds brought forward		85,071	13,536	98,607	87,011	19,493	106,504
Total funds carried forward		81,255	6,666	87,921	85,071	13,536	98,607

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The Notes on pages 13 to 19 form part of these financial statements

Balance Sheet
As at 31 March 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
Fixed assets			
Fixed asset investment	4	100	100
Current assets:			
Cash at Bank		88,571	99,332
Total current assets		88,571	99,332
Creditors: amounts falling due within one year	5	(750)	(825)
Net current assets or liabilities		87,821	98,507
Total net assets		87,921	98,607
The funds of the charity			
Restricted	7	6,666	13,536
Unrestricted	7	81,255	85,071
Total charity funds		87,921	98,607

The Notes on pages 13 to 19 form part of these financial statements

Approved by the Trustees on 30/8/23 and signed on their behalf by:

Dominic Clark
Treasurer

Notes to Financial Statements

1. Accounting policies

1.1. Statutory Information

Angulimala, The Buddhist Prison Chaplaincy, is registered as a charitable incorporated organisation with the Charities Commission of England and Wales and with the Scottish Charities Commission. Its registered office is The Forest Hermitage, Lower Fulbrook, Warwickshire, CV35 8AS.

1.2. Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with applicable Accounting Standards in the United Kingdom, including the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP), Financial Reporting Standard 102 (FRS 102) and in accordance with the Charities Act 2011, using applied accounting policies.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

1.3. Public benefit entity

The organisation meets the definition of a public benefit entity under FRS 102.

1.4. Going concern

The Trustees consider that there are no material uncertainties about the organisations ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.5. Income

Recognition of income takes place in accordance with applicable accounting policies and results are presented in accordance with SORP and FRS 102. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

Notes to Financial Statements (continued)

1.5. Income (continued)

Grants and donations are recorded in the period in which they are received, or the Charity is entitled to the income. Any donations tied to a particular purpose are credited to restricted reserve.

Income from revenue grants and other grants are credited to the Statement of Financial Activities when received or receivable. Where unconditional entitlement to grants receivable is dependent on fulfilment of conditions within the Charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

1.6. Gifts and services in kind

Donated expenses from volunteers are recognised as income when the charity has control over the item, it is probable that the item will be donated, and that economic benefit can be measured reliably.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The value of services provided by volunteers has not been included in the Statement of Financial Activities.

1.7. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted general funds are donations and other incoming resources received or generated for the charitable purposes. The General Fund has to provide for the net deficit of any activities that have inadequate income of their own and for the general administration of the Charity.

Notes to Financial Statements (continued)

1.9. Expenditure and irrecoverable VAT

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 that the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered. Expenditure is classified under the following activity headings:

1.10. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the overhead costs of the central function, is apportioned on the basis of project expenditure.

The Trustees have consistently applied a 90% allocation of overhead and support costs to the restricted fund for HM Prison and Probation Service as the implementation of this work is the single priority for Angulimala.

1.11. Fixed Asset investments

Fixed asset investments are recognised at fair value. The organisation owns shares in a single dormant company the value of which is held at historical cost.

1.12. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13. Cash at bank and in hand

Cash balances exclude any funds held on behalf of service users.

1.14. Creditors and accruals

Creditors and accruals 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 accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Notes to Financial Statements (continued)

2. Income

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	918	-	918	706	-	706
Gifts in kind	-	-	-	-	-	-
Other income	123	-	123	-	-	-
Total	1,041	-	1,041	706	-	706

3. Analysis of Expenditure

3a Charitable activities

	2023			2022		
	Direct Project costs	Governance and support costs	Total	Direct Project costs	Governance and support costs	Total
	£	£	£	£	£	£
Restricted Expenditure						
Chaplains mentoring and licensing	2,375	-	2,375	1,020	-	1,020
Hire of venues and facilities	2,600	-	2,600	2,600	-	2,600
CIO Management and Trustees expenses	-	-	-	13	-	13
Legal and accountancy	-	585	585	1,274	-	1,274
Secretarial, office expenses and insurance	779	531	1,310	1,050	-	1,050
	5,754	1,116	6,870	5,957	-	5,957
Unrestricted Expenditure						
Prisoner and chaplain supplies	4,045	-	4,045	2,139	-	2,139
Legal and accountancy	-	515	515	-	142	142
Secretarial, office expenses and insurance	-	220	220	-	269	269
Bank charges	-	77	77	-	96	96
	4,045	812	4,857	2,139	507	2,646
Total	9,799	1,928	11,727	8,096	507	8,603

Notes to Financial Statements (continued)

3b Governance and support costs

	2023	2022
	£	£
Independent examiner	650	83
Insurance	590	59
Legal fees	450	-
Bank charges	77	96
Secretarial and office expenses	161	269
Total	1,928	507

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £Nil). No charity Trustee received payment for professional or other services supplied to the charity (2022: £Nil). During the year £360 (2022: 156) was reimbursed to Dominic Clark, Treasurer, for expenses and travel costs incurred relating to attendance at meetings and workshops.

4. Fixed Asset Investment

	2023	2022
	£	£
Shares in Angulimala Ltd	100	100
Total	100	100

5. Creditors

	2023	2022
	£	£
Accruals	750	825
Total	750	825

Notes to Financial Statements (continued)

6. Movement in funds

2023	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	13,536	-	(6,870)	-	6,666
Total Restricted funds	13,536	-	(6,820)	-	6,666
<u>Unrestricted funds</u>					
<i>General funds</i>	85,071	1,041	(4,857)	-	81,255
Total Unrestricted Funds	85,071	1,041	(4,857)	-	81,255
Total funds	98,607	1,041	(11,727)	-	87,921

2022	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	2022 At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	19,493	-	(5,957)	-	13,536
Total Restricted funds	19,493	-	(5,957)	-	13,536
<u>Unrestricted funds</u>					
<i>General funds</i>	87,011	706	(2,646)	-	85,071
Total Unrestricted Funds	87,011	706	(2,646)	-	85,071
Total funds	106,504	706	(8,603)	-	98,607

Notes to Financial Statements (continued)

7. Analysis of net assets between funds

	Unrestricted	Restricted	2023 Total	Unrestricted	Restricted	2022 Total
	£	£	£	£	£	£
Fixed Asset Investments	100	-	100	100	-	100
Net current assets	81,155	6,666	87,821	84,971	13,536	98,507
Net assets at the year end	81,255	6,666	87,921	85,071	13,536	98,607

8. Taxation

The CIO is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Accounts

Angulimala

The Buddhist Prison Chaplaincy

Trustees Annual Report and Financial Statements

For the year ended 31st March 2022

Registered Charity No: 1174475

Contents page

	Page
Reference and Administrative details	2
Trustees Report and Strategic Review	3 – 9
Independent Examiner’s Report to the Trustees	10
Financial Statements	
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 19

Reference and Administrative details

Registered charity number 1174475
Scottish Registered charity number SC051174

Principle Address

The Forest Hermitage
Lower Fulbrook
Warwickshire
CV35 8AS

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Ruth Bamford FCA DChA
Balanced Accountancy Ltd
The Dairy, Flexcombe Lane
Liss, Hampshire, GU33 6LH

Trustees

Venerable Khemadhammo Mahathera O.B.E.
Dr. Nigel Francis Northcott (resigned 27th November 2021)
Rev. David Houn Saido Kennaway
Mr. Dominic Clark
Ms. Jennifer Lichfield (resigned 12th July 2021)

Spiritual Director

Venerable Khemadhammo Mahathera O.B.E.

Trustees' Report and Strategic Review

The Board of Trustees present their report and financial statements for the year ended 31 March 2022. These comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

Structure, governance, and management

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Prison Chaplaincy. The objects of the charity are as follows:

To make available facilities for the teaching and practice of Buddhism in HM Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

Organisation and structure

Angulimala, The Buddhist Prison Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Spiritual Director

The Trustees invites and appoints a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Trustees' Report and Strategic Review (Continued)

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual General Meeting open to all members. The Board of trustees may appoint a trustee between AGMs, but then they must stand to be appointed by the voting members at the next AGM. This year two trustees retired, Ms. Jennifer Lichfield and Dr. Nigel Northcott. We would like to express our gratitude for their period of service as trustees.

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with the current Information.

Objectives and activities

The objects of the Charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in Her Majesty's Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

Trustees' Report and Strategic Review (Continued)

The chaplains' purpose is:

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitta or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

They are qualified:

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are inquiring or just beginning to explore an interest in Buddhism, for individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist inmates, for example parole reports. Attendance is required of at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.

Summary of the main activities undertaken and achievements

During the year we have again like last year, lost some chaplains who resigned because of ageing or pressure of their other work. Angulimala had **40** chaplains at the end of this financial year. There were nineteen nominations over the year to HMP Winchester, Northumberland, Onley, Parc, Maidstone, Littlehey, Warren Hill/Hollesley Bay, Lewes, Sudbury, Bristol, Rochester, Lowdham Grange, Exeter, Doncaster, Risley, Bristol, Askham Grange, Winchester (again), Dovegate and to the Immigration Removal Centre at Morton Hall. It can take a long time for clearance to happen and in the meantime, people can withdraw from the process. Some nominations are needed to replace retired chaplains and reorganize allocation to the prisons. We continued to be responsible for a Buddhist presence in **95** of the 123 prisons in England and Wales and in addition to two of the special high security mental health hospitals as other places of lawful detention or custody.

Throughout this year from 7th April onwards, the Spiritual Director of Angulimala has continued to produce a weekly publication called Buddhist News and Musings. This was distributed by email to all the Prison Chaplaincy's who printed it and distributed it to their Buddhist prisoners. It has been much appreciated by prisoners and continued to help them through difficult times.

Trustees' Report and Strategic Review (Continued)

Things have eased up in a number of prisons over the year with groups starting up again, but this has been a very unpredictable and inconsistent situation. There were new Covid outbreaks at different times in different establishments and regimes and restrictions were continuously in a state of flux, so a number of the Buddhist chaplains have continued to visit prisons and talked to prisoners through the cell door or met them when confined to the wing. In a few places it was possible to talk to people using the prison internal phone to their cell and there has been a weekly online meeting arranged by one of the prisons.

Angulimala maintains a helpful website that explains its purpose and activities, as well as giving a way for people to start the process of becoming a chaplain. There is also a Facebook page with over a thousand followers. There is a helpful video there that could help with recruitment.

<https://angulimala.org.uk/>

<https://www.facebook.com/angulimala.buddhistprisonchaplaincy>

During this period there have been the usual quarterly workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and been kept up to date on a variety of issues relating to their sessional work. Because of the Covid situation and travelling in the colder times of the year three of them have been held online using Zoom. The September meeting was held in person outside in a marquee together with several people joining in online for the day. The workshops have been well attended with just under 30 chaplains on two of the Zoom meetings.

The Spiritual Director was a long-standing member of the Prison Service Chaplaincy Council and over the years has extensively advised throughout on matters relevant to the practice of Buddhism in the prison system in England and Wales. However, the Council was disbanded in 2021 and was replaced by a faith committee that so far, has not met.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources and services set out under the terms of the grant from the prison service for Angulimala acting as the Buddhist Religious Consultative Service to HM Prison Service (RCS).

Principal funding sources

Angulimala depends on donations and grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. No salaries were paid by the charity to anyone.

The total income in this period was £706 (2021: £11,941)

Funds in deficit

There are no funds in deficit.

Trustees' Report and Strategic Review (Continued)

Unrestricted fund income and expenditure

In 2022 Angulimala received £706 (2021: £3,210) from donations, subscriptions, and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £269 (2021: £1,124)

Prisoner Supplies: £2,139 (2021: £2,093) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Insurance: £59 (2021: £59)

Accountancy: £83 (2021: £140) is the accountancy cost.

Bank charges: £96 (2021: £69).

Religious Consultative Service Grant (restricted fund)

Angulimala receives a grant from HM Prison Service to act as Buddhist Religious Consultative Service within the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meet for mentoring, peer support and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison. We send a copy of our accounts to the Government to show how we spend the grant.

The majority of time and resources within the charity are spent fulfilling the obligations under the grant and as such the Trustees have agreed to apportion 90% of the management and trustees' expenses, and 90 % of the secretarial and office expenses, to this restricted fund. The remaining 10% of both expense headings are allocated as unrestricted funds as general running costs of the charity.

This year we have expended these amounts which will be covered by the grant.

Secretarial and Office expenses: £1,050 (2021: £1,252) are costs incurred in running Angulimala RCS.

Chaplains monitoring and licencing: expense of £1,020 (2021: £Nil) which covers the workshop and the claim on the grant is mainly for the travelling expenses repayment to chaplains who attended workshop.

Hire of venue for workshops: expense of £2,600 (2021: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1000 and there is car parking, food, and an office with supplies and storage space for labeled and wrapped Buddha Rupas, books, and laminated pictures.

Insurance: £532 (2021: £532)

Accountancy: £742 (2021: £1,260)

CIO management and trustee expenses £13 (£2021: £8,731) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

Trustees' Report and Strategic Review (continued)

Public benefit

The Charitable Incorporated Organisation makes possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of its chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Reserves policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income.

The Trustees recognise that the unrestricted reserve is currently much higher than the stated reserves policy. At the end of the financial year Angulimala held £85,071 (2021: £87,011) within unrestricted reserves. The reason for this is that the current RCS Government grant will no longer be available and the Trustees plan to use unrestricted reserves to continue the organisations objectives while pursuing future funding opportunities.

Going concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities not that the government grant has been withdrawn.

Risk Review

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks.

Governance risks are mitigated through the charities organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breaches and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist Chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves to continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trusts activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

Trustees' Report and Strategic Review (continued)

Coronavirus (COVID-19)

The covid situation still affects the organisation. Angulimala has sufficient monetary assets to continue its work. The effect on individual chaplains' ability to provide Buddhist services was dependent on the state of the prisons they served. The committee was able to meet online. Three of the quarterly workshops were also held on-line with the fourth being held in person outside in the grounds of the Forest Hermitage in a marquee.

Statement of Trustees' responsibilities

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain its financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, its cash holdings and all its receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 22nd October 2022 and signed on their behalf by

Rev David Saido Kennaway
Secretary

Independent Examiner's Report to the Trustees of Angulimala, The Buddhist Prison Chaplaincy

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 11 to 19.

Responsibilities and basis of report

As the charity trustees of the Organisation, 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 Organisation's accounts under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Organisation 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 Report) Regulation 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Ruth Bamford FCA DChA

Balanced Accountancy Ltd
The Dairy
Flexcombe Lane
Liss
Hampshire
GU33 6LH

Date: 14th November 2022

Financial Statements

Statement of Financial Activities Year ended 31 March 2022

		2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£	£	£	£
Income from:							
Donations	2	706	-	706	3,210	8,731	11,941
Income from Charitable Activities	2	-	-	-	-	-	-
Total		706	-	706	3,210	8,731	11,941
Expenditure on:							
Charitable Activities	3	2,646	5,957	8,603	3,585	14,375	17,960
Total		2,646	5,957	8,603	3,585	14,375	17,960
Net income/(expenditure)		(1,940)	(5,957)	(7,897)	(375)	(5,644)	(6,019)
Net movement in funds		(1,940)	(5,957)	(7,897)	(375)	(5,644)	(6,019)
Reconciliation of funds							
Total funds brought forward		87,011	19,493	106,504	87,386	25,137	112,523
Total funds carried forward		85,071	13,536	98,607	87,011	19,493	106,504

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The Notes on pages 13 to 19 form part of these financial statements

Balance Sheet
As at 31 March 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Fixed assets			
Fixed asset investment	4	100	100
Current assets:			
Cash at Bank		99,332	107,229
Total current assets		99,332	107,229
Creditors: amounts falling due within one year	5	(825)	(825)
Net current assets or liabilities		98,507	106,404
Total net assets		98,607	106,504
The funds of the charity			
Restricted	7	13,536	19,493
Unrestricted	7	85,071	87,011
Total charity funds		98,607	106,504

The Notes on pages 13 to 19 form part of these financial statements

Approved by the Trustees on 22nd October 2022 and signed on their behalf by:

Dominic Clark
Treasurer

Notes to Financial Statements

1. Accounting policies

1.1. Statutory Information

Angulimala, The Buddhist Prison Chaplaincy, is registered as a charitable incorporated organisation with the Charities Commission of England and Wales and with the Scottish Charities Commission. Its registered office is The Forest Hermitage, Lower Fulbrook, Warwickshire, CV35 8AS.

1.2. Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with applicable Accounting Standards in the United Kingdom, including the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP), Financial Reporting Standard 102 (FRS 102) and in accordance with the Charities Act 2011, using applied accounting policies.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

1.3. Public benefit entity

The organisation meets the definition of a public benefit entity under FRS 102.

1.4. Going concern

The Trustees consider that there are no material uncertainties about the organisations ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.5. Income

Recognition of income takes place in accordance with applicable accounting policies and results are presented in accordance with SORP and FRS 102. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

Notes to Financial Statements (continued)

1.5. Income (continued)

Grants and donations are recorded in the period in which they are received, or the Charity is entitled to the income. Any donations tied to a particular purpose are credited to restricted reserve.

Income from revenue grants and other grants are credited to the Statement of Financial Activities when received or receivable. Where unconditional entitlement to grants receivable is dependent on fulfilment of conditions within the Charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

1.6. Gifts and services in kind

Donated expenses from volunteers are recognised as income when the charity has control over the item, it is probable that the item will be donated, and that economic benefit can be measured reliably.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The value of services provided by volunteers has not been included in the Statement of Financial Activities.

1.7. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted general funds are donations and other incoming resources received or generated for the charitable purposes. The General Fund has to provide for the net deficit of any activities that have inadequate income of their own and for the general administration of the Charity.

Notes to Financial Statements (continued)

1.9. Expenditure and irrecoverable VAT

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 that the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered. Expenditure is classified under the following activity headings:

1.10. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the overhead costs of the central function, is apportioned on the basis of project expenditure.

The Trustees have consistently applied a 90% allocation of overhead and support costs to the restricted fund for HM Prison and Probation Service as the implementation of this work is the single priority for Angulimala.

1.11. Fixed Asset investments

Fixed asset investments are recognised at fair value. The organisation owns shares in a single dormant company the value of which is held at historical cost.

1.12. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13. Cash at bank and in hand

Cash balances exclude any funds held on behalf of service users.

1.14. Creditors and accruals

Creditors and accruals 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 accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Notes to Financial Statements (continued)

2. Income

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	706	-	706	3,210	-	3,210
Gifts in kind	-	-	-	-	8,731	8,731
Total	706	-	706	3,210	8,731	11,941

3. Analysis of Expenditure

3a Charitable activities

	Direct	Governance and	2022	Direct Project	2021	Total
	Project costs	support costs	Total	costs	Governance and	Total
	£	£	£	£	£	£
Restricted Expenditure						
Chaplains mentoring and licensing	1,020	-	1,020	-	-	-
Hire of venues and facilities	2,600	-	2,600	2,600	-	2,600
CIO Management and Trustees expenses	13	-	13	9,263	-	9,263
Legal and professional	1,274	-	1,274	1,260	-	1,260
Secretarial and office expenses	1,050	-	1,050	1,252	-	1,252
	5,957	-	5,957	14,375	-	14,375
Unrestricted Expenditure						
Prisoner and chaplain supplies	2,139	-	2,139	2,093	-	2,093
Legal and professional	-	142	142	-	199	199
Secretarial and office expenses	-	269	269	-	1,224	1,224
Bank charges	-	96	96	-	69	69
	2,139	507	2,646	2,093	1,492	3,585
Total	8,096	507	8,603	16,468	1,492	17,960

Notes to Financial Statements (continued)

3b Governance and support costs

	2022	2021
	£	£
Independent examiner	83	140
Insurance	59	59
Bank charges	96	69
Secretarial and office expenses	269	1,224
Total	507	1,492

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £Nil). During the year £156 (2021: Nil) was reimbursed to Dominic Clark, Treasurer, for expenses and travel costs incurred relating to attendance at meetings and workshops.

4. Fixed Asset Investment

	2022	2021
	£	£
Shares in Angulimala Ltd	100	100
Total	100	100

5. Creditors

	2022	2021
	£	£
Accruals	825	825
Total	825	825

Notes to Financial Statements (continued)

6. Movement in funds

2022	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	19,493	-	(5,957)	-	13,536
Total Restricted funds	19,493	-	(5,957)	-	13,536
<u>Unrestricted funds</u>					
<i>General funds</i>	87,011	706	(2,646)	-	85,071
Total Unrestricted Funds	87,011	706	(2,646)	-	85,071
Total funds	106,504	706	(8,603)	-	98,607

2021	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	2021 At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	25,137	8,731	(14,375)	-	19,493
Total Restricted funds	25,137	8,731	(14,375)	-	19,493
<u>Unrestricted funds</u>					
<i>General funds</i>	87,386	3,210	(3,585)	-	87,011
Total Unrestricted Funds	88,386	3,210	(3,585)	-	87,011
Total funds	112,523	11,941	(17,960)	-	106,504

Notes to Financial Statements (continued)

7. Analysis of net assets between funds

	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Fixed Asset Investments	100	-	100	100	-	100
Net current assets	84,971	13,536	98,507	86,911	19,493	106,404
Net assets at the year end	85,071	13,536	98,607	87,011	19,493	106,504

8. Taxation

The CIO is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Accounts

Angulimala

The Buddhist Prison Chaplaincy

Trustees Annual Report and Financial Statements

For the year ended 31st March 2021

Registered Charity No: 1174475

Contents page

	Page
Reference and Administrative details	2
Trustees Report and Strategic Review	3 – 9
Independent Examiner’s Report to the Trustees	10
Financial Statements	
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 19

Reference and Administrative details

Registered charity number 1174475
Scottish Registered charity number SC051174 (from 3 August 2021)

Principle Address

The Forest Hermitage
Lower Fulbrook
Warwickshire
CV35 8AS

Bankers

CAF Bank Ltd
25 Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Ruth Bamford BFP, FCA
Balanced Accountancy Ltd
Plestor House Business Centre
Farnham Road, West Liss
Hampshire, GU33 6JQ

Trustees

Venerable Khemadhammo Mahathera O.B.E.
Dr. Nigel Francis Northcott
Rev. David Houn Saido Kennaway
Mr. Dominic Clark
Ms. Jennifer Lichfield

Spiritual Director

Venerable Khemadhammo Mahathera O.B.E.

Trustees' Report and Strategic Review

The Board of Trustees present their report and financial statements for the year ended 31 March 2021. These comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

Structure, governance, and management

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Prison Chaplaincy. The objects of the charity are as follows:

To make available facilities for the teaching and practice of Buddhism in Her Majesty's Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within Her Majesty's Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

Organisation and structure

Angulimala, The Buddhist Prison Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Spiritual Director

The Trustees invites and appoints a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Trustees' Report and Strategic Review (Continued)

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual General Meeting open to all members. The Board of trustees may appoint a trustee between AGMs, but then they must stand to be appointed by the voting members at the next AGM.

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with the current Information.

Objectives and activities

The objects of the Charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in Her Majesty's Prisons and other places of lawful detention or custody. Specifically:

- i) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- ii) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within Her Majesty's Prisons, and with any other relevant bodies or officials;
- iii) To provide an aftercare and advisory service for prisoners after release.

Trustees' Report and Strategic Review (Continued)

Summary of the main activities undertaken and achievements

During the year we have lost some chaplains who resigned because of ageing or pressure of their other work. Angulimala had just under **40** chaplains at the end of this financial year. There were six nominations to HMP Portland, Lincoln, Ranby, Humber Lewes and Buckley Hall so that we continued to be responsible for a Buddhist presence in **103** of the 123 prisons in England and Wales. Throughout this year from 6th April onwards, the Spiritual Director of Angulimala produced a weekly publication called Buddhist News and Musings. This was distributed by email to all the Prison Chaplaincy's who printed it and distributed it to their Buddhist prisoners. It has been much appreciated by them and helped them through this difficult time. A number of the Buddhist chaplains have continued to visit prisons and talked to prisoners through the cell door as they have generally been confined for 23hrs a day in their cells. In a few places it was possible to talk to people by phone in their cell. Later in the year when things eased some more chaplains could visit but this has been a very unpredictable and inconsistent situation as there were new Covid outbreaks at different times in different establishments and regimes and restrictions were continuously in a state of flux.

The chaplains' purpose is:

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitta or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

They are qualified:

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are inquiring or just beginning to explore an interest in Buddhism, for individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist inmates, for example parole reports. Attendance is required of at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.

Trustees' Report and Strategic Review (Continued)

During this period there have been four workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and kept up to date on a variety of issues relating to their sessional work. Because of the Covid situation these have been held online using Zoom and have been well attended.

The Spiritual Director is a long-standing member of the Prison Service Chaplaincy Council and has extensively advised throughout the prison system on matters relevant to the practice of Buddhism in the prison system in England and Wales. However, the Council was disbanded this year and is being replaced by some other committee.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources and services set out under the terms of the grant from the prison service for Angulimala acting as the Buddhist Religious Consultative Service to HM Prison Service (RCS).

Principal funding sources

Angulimala depends on donations and also grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. No salaries were paid by the charity to anyone.

The total income in this period was £11,941 (2020 as restated: £41,781)

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2021 Angulimala received £3,210 (2020: £1,679) from donations, subscriptions and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £1,124 (2020: £95)

Prisoner Supplies: £2,093 (2020: £2,194) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Travel: £Nil (2020: £108) Trustees travel to meetings for Angulimala business which was not possible during COVID restrictions in the year.

Insurance: £59 (2020: £117)

Accountancy: £140 (2020: £60) is the accountancy cost.

Bank charges: £69 (2020: £60).

CIO management and trustee expenses: £Nil (2020: £199)

Trustees' Report and Strategic Review (Continued)

Religious Consultative Service Grant (restricted fund)

We received the grant as the Buddhist Religious Consultative Service to HMPPS during this financial period for both 2018/19 and 2019/20 on 20/04/20. We would like to thank the prison service once again for their support of our work. The grant for these two years required a much greater level of administration and we would like to thank Ms. J. Hutt ACCA for her help with this. Because of the grant the accounts need to be accrual accounts as opposed to previous years cash basis accounts and need to be independently examined.

Angulimala receives a grant from HM Prison Service to act as Buddhist Religious Consultative Service within the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meet for mentoring, peer support and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison. We send a copy of our accounts to the Government to show how we spend the grant. It cannot be spent on Buddha Rupas for example and the trustees ensure that it has been used for the Buddhist Religious Consultative Service.

The majority of time and resources within the charity are spent fulfilling the obligations under the grant and as such the Trustees have agreed to apportion 90% of the management and trustees' expenses, and 90 % of the secretarial and office expenses, to this restricted fund. The remaining 10% of both expense headings are allocated as unrestricted funds as general running costs of the charity.

This year we have expended these amounts which will be covered by the grant.

Secretarial and Office expenses: £1,252 (2020: £2,008) are costs incurred in running Angulimala RCS. Chaplains monitoring and licencing: expense of £Nil (2020: £6,188) which covers the workshop and the claim on the grant is mainly for the travelling expenses repayment to chaplains who attended workshop.

Travel: £Nil(2020: £1,552) This is mainly for the Spiritual Advisor, Luangpor Khemadhammo going to London for chaplaincy meetings and other travel to fulfill his advisor role.

Hire of venue for workshops: expense of £2,600 (2020: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1000 and there is car parking, food, and an office with supplies and storage space for labeled and wrapped Buddha Rupas, books, and laminated pictures.

Insurance: £532(2020: £1,057)

Accountancy: £1,260 (2020: £540)

CIO management and trustee expenses £8,731(£2020: £5,000) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

Trustees' Report and Strategic Review (Continued)

Public benefit

The Charitable Incorporated Organisation makes possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of its chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Reserves policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income.

The Trustees recognise that the unrestricted reserve is currently much higher than the stated reserves policy. At the end of the financial year Angulimala held £87,011 (2020: £72,321) within unrestricted reserves. The reason for this is that the current RCS Government grant will no longer be available and the Trustees plan to use unrestricted reserves to continue the organisations objectives while pursuing future funding opportunities.

Going concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities not that the government grant has been withdrawn.

Risk Review

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks.

Governance risks are mitigated through the charities organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breaches and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist Chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves to continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trusts activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

Trustees' Report and Strategic Review (continued)

Coronavirus (COVID-19)

The Pandemic started to affect the organisation in mid-March 2020, at the beginning of the financial year that this report covers. Angulimala has sufficient monetary assets to continue its work. The effect on individual chaplains' ability to provide Buddhist services was dependent on the state of the prisons they served. The committee was able to meet online, and the quarterly workshops were also held on-line.

Statement of Trustees' responsibilities

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain its financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, its cash holdings and all its receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 27 October 2021 and signed on their behalf by

Rev David Saido Kennaway
Secretary
27 October 2021

Independent Examiner's Report to the Trustees of Angulimala, The Buddhist Prison Chaplaincy

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 19.

Responsibilities and basis of report

As the charity trustees of the Organisation, 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 Organisation's accounts under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Organisation 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 Report) Regulation 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ruth Bamford BFP FCA

Balanced Accountancy Ltd
Plestor House Business Centre
Farnham Road
West Liss
Hampshire
GU33 6JQ

Date: 6th December 2021

Financial Statements

Statement of Financial Activities Year ended 31 March 2021

		2021			2020 (As Restated)		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£	£	£	£
Income from:							
Donations	2	3,210	8,731	11,941	1,669	-	1,669
Income from Charitable Activities	2	-	-	-	10	40,102	40,112
Total		3,210	8,731	11,941	1,679	40,102	41,781
Expenditure on:							
Charitable Activities	3	3,585	14,375	17,960	2,773	18,945	21,718
Total		3,585	14,375	17,960	2,773	18,945	21,718
Net income/(expenditure)		(375)	(5,644)	(6,019)	(1,094)	21,157	20,063
Net movement in funds		(375)	(5,644)	(6,019)	(1,094)	21,157	20,063
Reconciliation of funds							
Total funds brought forward		87,386	25,137	112,523	88,480	3,980	92,460
Total funds carried forward		87,011	19,493	106,504	87,386	25,137	112,523

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The Notes on pages 13 to 19 form part of these financial statements

Balance Sheet
As at 31 March 2021

		Total Funds 2021 £	Total Funds (As Restated) 2020 £
Fixed assets			
Fixed asset investment	4	100	100
Current assets:			
Debtors	5	-	40,102
Cash at Bank		107,229	72,321
Total current assets		107,229	112,423
Creditors: amounts falling due within one year	5	(825)	-
Net current assets or liabilities		106,404	112,423
Total net assets		106,504	112,523
The funds of the charity			
Restricted	7	19,493	25,137
Unrestricted	7	87,011	87,386
Total charity funds		106,504	112,523

The Notes on pages 13 to 19 form part of these financial statements

Approved by the Trustees on 27 October 2021 and signed on their behalf by:

Dominic Clark
Treasurer

Notes to Financial Statements

1. Accounting policies

1.1. Statutory Information

Angulimala, The Buddhist Prison Chaplaincy, is registered as a charitable incorporated organisation with the Charities Commission of England and Wales and with the Scottish Charities Commission as of 3 August 2021. Its registered office is The Forest Hermitage, Lower Fulbrook, Warwickshire, CV35 8AS.

1.2. Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with applicable Accounting Standards in the United Kingdom, including the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP), Financial Reporting Standard 102 (FRS 102) and in accordance with the Charities Act 2011, using applied accounting policies.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

This represents a change in the basis of preparation from prior years where receipt and payment accounts were presented in accordance with Charities Commission guidance CC16a. A grant was received into the bank account during April 2020 which meant the organisation exceeds the income limits for receipt and payment accounts for the year ended 31 March 2021.

1.3. Public benefit entity

The organisation meets the definition of a public benefit entity under FRS 102.

1.4. Going concern

The Trustees consider that there are no material uncertainties about the organisations ability to continue as a going concern.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.5. Income

Recognition of income takes place in accordance with applicable accounting policies and results are presented in accordance with SORP and FRS 102. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

Notes to Financial Statements (continued)

1.5. Income (continued)

Grants and donations are recorded in the period in which they are received, or the Charity is entitled to the income. Any donations tied to a particular purpose are credited to restricted reserve.

Income from revenue grants and other grants are credited to the Statement of Financial Activities when received or receivable. Where unconditional entitlement to grants receivable is dependent on fulfilment of conditions within the Charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

1.6. Gifts and services in kind

Donated expenses from volunteers are recognised as income when the charity has control over the item, it is probable that the item will be donated, and that economic benefit can be measured reliably.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The value of services provided by volunteers has not been included in the Statement of Financial Activities.

1.7. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted general funds are donations and other incoming resources received or generated for the charitable purposes. The General Fund has to provide for the net deficit of any activities that have inadequate income of their own and for the general administration of the Charity.

Notes to Financial Statements (continued)

1.9. Expenditure and irrecoverable VAT

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 that the amount of the obligation can be measured reliably. Resources expended include attributable VAT which cannot be recovered. Expenditure is classified under the following activity headings:

1.10. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the overhead costs of the central function, is apportioned on the basis of project expenditure.

The Trustees have consistently applied a 90% allocation of overhead and support costs to the restricted fund for HM Prison and Probation Service as the implementation of this work is the single priority for Angulimala.

1.11. Fixed Asset investments

Fixed asset investments are recognised at fair value. The organisation owns shares in a single dormant company the value of which is held at historical cost.

1.12. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13. Cash at bank and in hand

Cash balances exclude any funds held on behalf of service users.

1.14. Creditors and accruals

Creditors and accruals 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 accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Notes to Financial Statements (continued)

2. Income

	2021			2020 (As Restated)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	3,210	-	3,210	1,669	-	1,669
Gifts in kind	-	8,731	8,731	-	-	-
Income from charitable activities						
- Grant from HM Prison and Probation Service	-	-	-	10	40,102	40,112
Total	8,731	3,210	11,941	1,679	40,102	41,781

3. Analysis of Expenditure

3a Charitable activities

	Direct	Governance and	2021	Direct Project	2020	Total
	Project costs	support costs	Total	costs	Governance and	
	£	£	£	£	support costs	£
Prisoner and chaplain supplies	2,093	-	2,093	2,194	-	2,194
Chaplains mentoring and licensing	-	-	-	6,188	-	6,188
Travel	-	-	-	1,552	108	1,660
Hire of venues and facilities	2,600	-	2,600	2,600	-	2,600
CIO Management and Trustees expenses	9,263	59	9,322	6,057	316	6,373
Legal and professional	1,260	140	1,400	540	60	600
Secretarial and office expenses	1,252	1,224	2,476	2,008	95	2,103
Bank charges	-	69	69	-	-	-
Total	16,468	1,492	17,960	21,139	579	21,718

Notes to Financial Statements (continued)

3b Governance and support costs

	2021	2020
	£	£
Independent examiner	140	-
Accountancy	-	60
CIO Management and Trustees expenses	59	316
Travel	-	108
Bank charges	69	-
Secretarial and office expenses	1,224	95
Total	1,492	579

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil). No charity Trustee received payment for professional or other services supplied to the charity (2020: £Nil). No charity Trustee received payment or reimbursement of travel and subsistence costs incurred by members relating to attendance at meetings of the Trustees.

4. Fixed Asset Investment

	2021	2020
	£	£
Shares in Angulimala Ltd	100	100
Total	100	100

5. Debtors

	2021	2020
	£	As Restated £
Debtors	-	40,102
Total	-	40,102

6. Creditors

	2021	2020
	£	£
Accruals	825	-
Total	825	-

Notes to Financial Statements (continued)

7. Movement in funds

2021					2021
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	25,137	8,731	(14,375)	-	19,493
Total Restricted funds	25,137	8,731	(14,375)	-	19,493
<u>Unrestricted funds</u>					
<i>General funds</i>	87,386	3,210	(3,585)	-	87,011
Total Unrestricted Funds	87,386	3,210	(3,585)	-	87,011
Total funds	112,523	11,941	(17,960)	-	106,504

2020 (As Restated)					2020 (As Restated)
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
<u>Restricted Funds</u>					
HM Prison & Probation Service Grant	3,980	40,102	(18,945)	-	25,137
Total Restricted funds	3,980	40,102	(18,945)	-	25,137
<u>Unrestricted funds</u>					
<i>General funds</i>	88,480	1,679	(2,773)	-	87,386
Total Unrestricted Funds	88,480	1,679	(2,773)	-	87,386
Total funds	92,460	41,781	(21,718)	-	112,523

Notes to Financial Statements (continued)

8. Analysis of net assets between funds

	Unrestricted	Restricted	2021 Total	Unrestricted	2020 (As Restated) Restricted	Total
	£	£	£	£	£	£
Fixed Asset Investments	100	-	100	100	-	100
Net current assets	86,911	19,493	106,404	87,286	25,137	112,423
Net assets at the year end	87,011	19,453	106,504	87,386	25,137	112,523

9. Taxation

The CIO is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Prior Period Adjustment

The Trustees changed the basis of accounting for the year ended 31 March 2021 from cash accounting to accruals basis. This was due to the receipt of a grant in April 2020 from HM Prison & Probation Service taking the CIO above the turnover threshold for simple receipts and payments accounts.

The change to accruals basis has meant the grant should have been recognised in the year ended 31 March 2020 as Angulimala was entitled to receive the money, it was probable it was going to be received, and the amount of the grant could be measured.

The previously reported figures for the year ended 31 March 2020 under the receipts and payments accounts have therefore been restated as if the prior year had also been reported using the accruals method.