



## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

The Manchester Centre for Buddhist Meditation Trust

**On accounts for the year  
ended**

31 December 2025

**Charity no**

1176625

**Set out on pages**

1 to 4 (One to Four) including this report

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

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

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

**Independent  
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Signed:** Darren Warren

**Date:** 26/03/2026

**Name:** Darren Warren – Paxton Independent Examiners

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

FMAAT

**Address:**

61a High Street South

Rushden

Northants, NN10 0RA

**Section B****Disclosure**

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

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

## CC Receipts & Payments Report

Charity name: M/c Centre for Buddhist Meditation Trust

Charity number: 1176625

For the period from 01/01/2025 to 31/12/2025

Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	£	£	£	£	£
Receipts					
Dāna collected at Centre	3,789	0	0	3,789	5,090
Dāna collected at Bank	47,492	0	0	47,492	7,407
Dāna via Samatha Trust	314	0	0	314	442
Dāna via Golden Giving	7,383	0	0	7,383	7,527
Gift Aid	16,605	0	0	16,605	2,516
Library grant from Samatha Trust	0	300	0	300	300
Bequests & Legacies	0	0	0	0	0
Interest received	3,080	0	0	3,080	1,266
Other receipts	0	0	0	0	230
Other receipts	4,495	0	0	4,495	0
Receipt suspense	0	0	0	0	0
	83,158	300	0	83,458	24,778
Asset and Investment sales etc					
Total receipts	83,158	300	0	83,458	24,778
Payments					
Maintenance	6,251	0	0	6,251	11,757
Install new systems	0	0	0	0	0
Rent	0	0	0	0	0
Rates	0	0	0	0	0
Electricity	1,326	0	0	1,326	1,620
Gas	4,455	0	0	4,455	5,550
Water	1,176	0	0	1,176	1,055
Telephone/Broadband	521	0	0	521	536
Insurance	1,177	0	0	1,177	945
Cleaning	926	0	0	926	887
Publicity	497	0	0	497	202
Refreshments	275	0	0	275	554
Other meeting costs	386	0	0	386	221
Garden	435	0	0	435	580
IT running costs	156	0	0	156	156
Staff training costs	0	0	0	0	0
Accounting software	504	0	0	504	480
Independent examination	0	0	0	0	180
Banking [charges/interest]	60	0	0	60	60
Grants and donations	0	0	0	0	230
Library Office costs	136	0	0	136	0
Expenses/travel/subsistence	224	0	0	224	240
Professional fees and expenses	0	0	0	0	816
Other payments	0	0	0	0	0
	18,505	0	0	18,505	26,069
Assets and investment purchased					
Equipment, furnishings and fittings	1,572	0	0	1,572	2,302
Books and publications	195	923	0	1,118	308

## CC Receipts & Payments Report

Charity name: M/c Centre for Buddhist Meditation Trust

Charity number: 1176625

For the period from 01/01/2025 to 31/12/2025

Receipts and payments					
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	£	£	£	£	£
Total payments	20,272	923	0	21,195	28,679
Excess of receipts over payments	62,886	-623	0	62,263	-3,901
Transfers between Funds	-125	125		0	0

## Trustees' Annual Report for the period from 01/01/2025 to 31/12/2025

**Charity name: The Manchester Centre for Buddhist Meditation Trust**

**Charity registration number: 1176625**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Samatha Meditation Practice and associated teachings through running the Manchester Centre for Buddhist Meditation
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Meditation classes for beginners and more experienced meditators are offered free of charge on several days a week. Many meetings are both in person and on line. Full moon meetings are held regularly and there is a monthly puja (chanting and making offerings) open to all. Study groups, talks, Tai Chi classes and days of practice take place regularly.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have given careful consideration to the guidance issued by the Charity Commission on public benefit. Many of the classes and activities are of benefit to the mental and physical wellbeing of those who choose to access them. There are no charges for classes, donations are invited. The garden at the Manchester Centre is open to the public and they enjoy spending time there. The extensive private library is open to Samatha members and visiting Buddhist scholars.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The Manchester Centre and all its activities are entirely run by the members on a voluntary basis. The time, support and enthusiasm offered is much appreciated by the Trustees.

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Manchester Centre has continued to offer classes open to the general public to learn Samatha meditation practice. This includes associated Buddhist activities such as study groups and other supporting practices. Classes for more experienced meditators are also offered.</p> <p>The monthly Pujas and full moon meetings are open to all, both in person and online. The Tai Chi group have continued to meet. A weekly online meditation meeting with an emphasis on well-being and mindfulness has become established and is open to anyone who wishes to join in.</p> <p>There have been days and weekends of practice and study mostly offered in person.</p> <p>A number of time-limited and ongoing groups have met online to investigate aspects of the Teachings of the Buddha and other related topics.</p> <p>We have continued to expand our library which now holds approximately 6500 books relating to Buddhism and other wide-ranging subjects. The library is open to members and visiting scholars.</p> <p>The teachings of the Buddha, learning the meditation practice and other mindful activities are offered free of charge and are available to all.</p> <p>To raise awareness of the MCBM, classes and activities are advertised on our website, Face Book, Twitter, signs in the garden and posters in the community.</p> <p>The support and contact found during these meetings has been appreciated by many, both members and non-members.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We continue to offer many opportunities and activities both at the Manchester Centre and online. Including zoom participation in most of our activities has ensured they are more accessible to a wider community. This way of working has continued to be developed and will continue to do so into the foreseeable future.
Performance of fundraising activities against objectives set	Para 1.41	The Trust relies on donations to maintain the Manchester Centre as a base for our classes and associated activities. The level of donations has been maintained, a reflection of generosity much appreciated.
Investment performance against objectives	Para 1.41	N/A

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Total receipts on unrestricted funds were £83,158</p> <p>These receipts have primarily come from donations by members, £47,492 from standing orders, £2,100 from cash, £1,689 from card and £7,383 from Golden Giving. Being a charity has enabled us to claim Gift Aid totalling £16,605</p> <p>Our outgoings were £20,450 which included £6,251 on maintenance of the Centre, £5,781 on energy and £1,572 on general equipment.</p> <p>The net result for the year was an excess of receipts over payments of £62,886</p> <p>£150,000 of the banked funds is earmarked for transforming the End Room into a functional space for the Centre. These funds are currently held in a savings account with a reasonable interest rate. The plans for the work have now been approved by the local council after amendments were required to the original submission.</p> <p>Our library fund receives £300 per annum from the Samatha Trust which is used to enhance our extensive collection of approximately 7000 books and journals. This year, £923 has been spent on additional books for the library. The end of year balance is £249.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>As we are reliant on voluntary donations from our members, we hold a reserve fund of £12,000 which would go towards covering the cost of running the Manchester Centre for a year.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are invited by the President, in consultation with others, from the membership. The current Trustees give the final approval. New Trustees are selected for their interest and commitment to the future of the MCBM. The intention is to maintain a good balance amongst the Trustees including teaching and meditation experience, gender and age.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	When new Trustees are appointed they are directed to become familiar with all policies and procedures on the Manchester Trust's website.
The charity's organisational structure and any wider network with which the charity work	Para 1.51	The charity's organisation structure comprises a group of Trustees and a management committee elected by the members. MCBM Trust and the Samatha Trust work closely together.
Relationship with any related parties	Para 1.51	The Samatha Trust are owners of the Manchester building and all permanent fixtures and fittings.

## Reference and Administrative details

Charity name	Manchester Centre for Buddhist Meditation Trust
Other name the charity uses	
Registered charity number	1176625
Charity's principal address	21, High Lane, Chorlton, Manchester, M21 9DJ

## Names of the charity trustees who manage the charity

The trustees who served from 01/01/25 to 31/12/25:

J. Connolly  
R. Rose  
A. Hudson  
J. Dewhurst  
R. Tonkin  
C. Heaton  
J. Callow

## Corporate trustees – names of the directors at the date the report was approved

Director name		
<b>None</b>		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
<b>None</b>		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)****Names and addresses of advisers**

Type of adviser	Name

**Name of chief executive or names of senior staff members****Exemptions from disclosure**

Reason for non-disclosure of key personnel details

**Other optional information**

**Declarations**

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

**Signature(s)**

*Andrew Hudson*

**Full name(s)**

Andrew Hudson

**Position (eg Secretary,  
Chair, etc)**

Chair of Trustees

**Date**

14/5/26

