

West London Buddhist Centre Chair's Report 2021

Trustees

Bodhilila (Wendy Young) Chair

Maitripushpa (Carol-Anne Bois) Secretary

Prajnanita (Hana Dilley) - Treasurer, resigned 11 September 2021

Vijayacitta (Rebecca Harvey) – Treasurer, joined 18 October 2021

Sudurjaya (Marilyn Therza) resigned 18 October 2021

Vilasamani (Tim Kirkpatrick)

Viramati (David Sampson)

Ratnadeva (Sean Quigley)

Overview

The COVID 19 pandemic continued to have a major impact, with the West London Buddhist Centre building remaining closed to the public until June and then offering a reduced programme of in-person activities until the end of the year. Initially classes needed to be booked in advance for a very limited number of people in order to comply with the social distancing regulations and participants were required to wear masks while meditating. Although people were keen for us to re-open, numbers attending were quite small as many people were anxious about the potential health risks of attending in-person activities and travelling on public transport.

In September we were able to offer in-person courses and drop-in classes again. Over time attendance began to grow, with a mix of new and old community members who preferred to practise physically alongside other people. Our developing in-person activities were clearly impacted by COVID 19, especially by the rise in cases of the new Omicron variant during the winter which led to less and less people attending in the run up to Christmas and some events being moved online.

We continued to offer a programme of online classes, courses and retreats throughout the year which were important in maintaining and building our sangha. Our 'Going Deeper' courses and retreats continued to attract Order Members and Mitras from the wider Triratna sangha as well as our local community and we found that there was a core group who would regularly be attending these events. There was a lot of appreciation expressed for the quality of teaching and the range and depth of our online offerings.

Finances

Our biggest source of income was donations, even though the amount received was less than the previous year. Online retreats, courses, classes and other events were another important income stream. We continued to receive financial support from the government's Coronavirus Job Retention Scheme. This was a crucial element in enabling us to retain the centre team. During the year, team members increased their working hours so we decreased the amount we claimed under the CJRS, which ended in September (with government contributions being reduced in the final months).

The Precious Jewel fundraising campaign which began in the autumn of 2020 continued until April 2021. As before, the fundraising kula organized a range of fundraising events. Highlights included an online evening of Buddhist poetry from the local and international Triratna sangha and a second 'Sutrathon' inspired by Dharmavadana's heroic reading of the White Lotus Sutra in 2020. This time 5 people participated, taking turns to read a Chapter of the Sutra of Golden Light every hour (followed by a period of meditation) from 2pm on the first afternoon until 7am the next morning.

Although we were able to re-open the centre building during 2021 it was not possible to resume where we had left off in the aftermath of the various lockdowns, the continuation of the Covid 19 pandemic and in the midst of changing Government guidelines. The Covid 19 safety protocols required much more planning and work for in-person events while numbers attending were limited and therefore these events did not generate much income. In the meantime, we had lost major sources of income from before the lockdown, in particular from the studio (which had closed) and from room-hire.

For a full report on the Charity's finances, please see the 2021 Accounts and the Treasurer's Report 2021.

Trustees

There were two resignations and one new Trustee appointed in the Autumn. Prajnanita (the Treasurer) stepped down at the AGM and Sudurjaya stepped down in October when Vijayachitta joined the Council taking on the role of Treasurer. Sudurjaya and Prajnanita had both been valued Trustees, very generous with their time in taking on additional responsibilities and projects on behalf of the Council. (They continued to contribute greatly to the Charity volunteering as part of the WLBC teaching community). Prajnanita not only remained a key member of the

centre team in her role as Centre Manager but in September she also took on the role of Women's Mitra Convenor.

Team

From the time of the first lockdown in March 2020 all the members of the centre team were repeatedly furloughed, working just a few days each month in compliance with the rules of the Covid Job Retention Scheme. They worked well under these challenging circumstances, especially since it was not possible to meet in person for over a year. From January 2021 team members were able to work part-time under the CJRS and we took advantage of this with team members on average working half their normal hours (with their hours increasing in the autumn as the furloughing scheme drew to a close).

It made a great difference when we were able to meet in person again at the centre for weekly team meetings. However, people continued to work at home for part of the week and, when working at the centre, people worked in different spaces to minimize the risks from Covid 19.

At the beginning of September, Prajnanita became our Women's Mitra Convenor. This was very significant for the centre after an extended period without a Women's Mitra Convenor. She brought dedication, energy and passion to the role, leading study groups with Sudurjaya and Amlanadhi, befriending and supporting mitras and encouraging mitras to volunteer at the centre. She worked closely with Ratnadeva, the Men's Mitra Convenor and other Order Members to plan events for Mitras, including a programme of monthly study sessions for Mitras in the ordination process for 2022.

Sangha

At one point it seemed as if we might end up with two separate communities, one online and one in person as some people only attended online activities and some only came to in-person activities. However, many local sangha members continued to attend our online events as well as coming to events at the centre so there was still a sense of one extended WLBC community, even though some members of our online sangha were based in other countries.

A cause of rejoicing was gaining 9 new Mitras during the year. Many of these had previously completed the foundation year of Mitra Study in a group led by Prajnanita and Sudurjaya.

Order Chapters for men and women met weekly online and Dhammagita organized monthly online meetings for all Order Members connected to the centre, introducing a creative and playful approach to the sessions.

Programme

We continued to build our online programme by introducing early morning meditations every week day morning alongside weekly drop-in classes on every day of the week, including weekends. These included Buddhism and meditation classes for more experienced practitioners as well as mindfulness and meditation classes more accessible to newcomers.

We ran introduction to meditation and introduction to Buddhism courses as well as a rolling programme of 'Going Deeper' courses exploring meditation, key Buddhist teachings and devotional practice. We ran many online retreats and various other events, including four Wolf at the Door writing weekends. The majority of these events were online but during June and July and then from September we began offering in person events including a weekend retreat at Vajrasana, our first in-person retreat since before the first lockdown in March 2020.

Paramananda and Bodhilila continued their series of week long online meditation retreats and we also offered weekend Buddhism retreats led by Ratnadeva, Prajnanita Maitripushpa and Bodhilila. As before, the year was framed by two City Retreats taking place over the New Year.

The online retreats and Going Deeper courses played an important role in building deeper connections and Dharma knowledge within our sangha. They also continued to attract experienced practitioners from the wider Triratna community, including Order Members and Mitras training for ordination.

People of Colour Events

The partnership between the London Buddhist Centre and the West London Buddhist Centre continued to offer events for People of Colour (POC). As well as the weekly online class for POC we also offered online day and weekend retreats during the year. These events were much appreciated and played an important role in welcoming POC to the community and supporting those who

were long time sangha members. The weekly online POC class won an award from the Faith and Belief Forum.

Concluding Comments

It was a difficult year, especially managing the transition as we re-opened the centre and began offering in-person events. So much had changed in the world around us, there was so much uncertainty about the future. Despite this the West London Buddhist Centre was able to provide a valuable context for spiritual practice, for learning about the Buddha and his teachings and supporting people to 'Go for Refuge to the Three Jewels'. We were told by many people (not just Buddhists) how important our community and the events we put on were in helping them get through the isolation of lockdowns and giving them resources to deal with the many challenges they faced during the year.

Bodhilila

October 2022

TRIRATNA BUDDHIST COMMUNITY
(WEST LONDON)

2021 Annual Accounts

Independent examiner's report to the trustees of

TRIRATNA BUDDHIST COMMUNITY (WEST LONDON)

I report on the accounts of Tiriratna Buddhist Community (West London) for the year ended 31/12/2021

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. You consider that an audit is not required (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

It is my responsibility to examine the accounts following the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act), and to state whether particular matters have come to my attention.

Basis of examiner's statement.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



F.G McMahon (Accountant)

25 West Down, Great Bookham, KT23 4LJ

22 February 2022

West London Buddhist Centre
2021 Accounts

Statement of Financial Activities

	<u>2021</u>	<u>2020</u>
<u>Income</u>		
<u>Generated Funds</u>		
Voluntary income	83,959	107,284
Investment income	544	260
	<u>84,503</u>	<u>107,544</u>
<u>Charitable Activities</u>	31,441	33,716
<u>Other Income</u>	0	0
 Total Income	 115,944	 141,260
 <u>Expenditure</u>		
<u>Fundraising Costs</u>	0	0
<u>Governance & Administration</u>	10,838	7,146
<u>Charitable Activities</u>	139,184	152,696
 Total Expenditure	 150,022	 159,842
 Net Income	 -34,078	 -18,582

There was no restricted income or expenditure

2021 Accounts

Balance Sheet

	<u>2021</u>	<u>2020</u>
<u>Fixed Assets</u>		
Leasehold Property	1,724,685	1,726,409
Art & Ritual Objects	3,780	3,780
Fixtures & Fittings	767	1,023
Total Fixed Assets	1,729,233	1,731,212
<u>Current Assets</u>		
Bank & Cash	131,353	160,214
Debtors		4,589
Bookshop Stock	4,059	4,118
Total Current Assets	135,413	168,921
Total Assets	1,864,645	1,900,134
<u>Liabilities</u>		
Short Term		1,410
Long Term		
Total Liabilities.	0	1,410
Net Worth	1,864,645	1,898,724
<u>Represented by</u>		
Funds Brought Forward	1,898,724	
Surplus/Deficit for year	-34,079	
	<u>1,864,645</u>	

2021 Accounts

Notes to Statement of Financial Activities

	<u>2021</u>	<u>2020</u>
<u>Voluntary income</u>		
Donations	69,856	103,689
Gift Aid tax	14,103	3,596
	<u>83,959</u>	<u>107,284</u>
<u>Investment income</u>		
Bank interest & Dividend	544	260
<u>Charitable activities</u>		
Bookshop	80	880
Classes, Courses & Events	17,068	25,113
Other income	27	70
Room Hire	1,362	6,266
Retreats	12,905	1,387
	<u>31,441</u>	<u>33,716</u>
 Total Income	 115,943	 141,260
<u>Charitable activity costs</u>		
<u>Governance & Administration</u>		
Management & Admin	7,671	5,335
Finance charges & Interest	3,168	1,811
	<u>10,838</u>	<u>7,146</u>
<u>General Costs</u>		
Bookshop	59	486
Building , Utilities, Centre	17,088	21,914
Classes, Courses, Events	3,112	9,463
Depreciation & Amortization	1,980	1,980
Donations made	7,787	8,830
Financial Support	97,507	101,148
Wages		0
Other Expenditure	8,252	3,639
Publicity	880	0
Residential Retreat costs	2,520	6,126
Sundry Creditors		-7,775
Studio		6,885
	<u>139,184</u>	<u>152,696</u>
 Total Expenditure	 150,023	 159,842
 Net Income	 -34,079	 -18,582

There was no restricted income or expenditure
 Figures include accounts payable and receivable

West London Buddhist Centre
2021 Accounts

Creditors & Debtors

Creditors

All accounted for in Accounts Payable

Debtors

All accounted for in Accounts Receivable

West London Buddhist Centre

2021 Accounts

Tangible Fixed Assets

Leasehold Property

Brought Forward 31/12/20	1,726,409
Additions	0
Amortization	-1,724
Carried Forward 31/12/21	1,724,685

Fixtures, Fittings, & Equipment

Brought Forward 31/12/20	1,023
Additions	0
Depreciation	-256
Carried Forward 31/12/21	767

Art & Ritual

Brought Forward 31/12/20	3,780
Additions	0
These assets are not depreciated	0
Carried Forward 31/12/21	3,780

Total Fixed Assets at 31/12/20 1,729,232

Trustees

Bodhilila (Wendy Young)		
Maitripushpa (Carol-Anne Bois)		
Sadurjaya (Marilyn Therza)	Left	28/09/2021
Vilasamani (Timothy Kirkpatrick)		
Prajnanita (Hana Dilley)	Left	11/09/2021
Ratnadeva (Sean Quigley)		
Viramati (David Sampson)		
Vijayacitta (Rebecca Louise Harvey)	Joined	18/10/2021

Trustees Receiving Support For Services Rendered

<u>2021</u>	<u>Support</u>	<u>Pensions</u>	<u>Total</u>
<u>Bodhilila</u>	25,514	2,091	27,605
<u>Prajnanita</u>	20,746	1,406	22,152
<u>Ratnadeva</u>	21,447	1,569	23,017
<u>HMRC PAYE</u>			36,278
	67,708	5,066	109,052

2020

<u>Bodhilila</u>	26,500	2,262	28,762
<u>Prajnanita</u>	19,915	1,448	21,363
<u>Ratnadeva</u>	25,444	2,083	27,528
<u>HMRC PAYE</u>			28,375
	71,859	5,793	106,027

Total Staff Costs

	<u>2021</u>	<u>2020</u>
Excluding JRS Funding	138,367	117,787
JRS Funding	-40,860	-16,640
	97,507	101,148

WLBC Asset Register

	<u>Leasehold</u>	<u>Art & Ritual</u>	<u>FFE</u>	<u>Total</u>
31/12/2019	1,728,133.32	3,780.00	1,278.64	1,733,191.96
2020 Additions	0.00	0.00	0.00	0.00
	1,728,133.32	3,780.00	1,278.64	1,733,191.96
2020 Depreciation	-1,723.92	0.00	-255.73	-1,979.65
31/12/2020	1,726,409.40	3,780.00	1,022.91	1,731,212.31
2021 Additions	0.00	0.00	0.00	0.00
	1,726,409.40	3,780.00	1,022.91	1,731,212.31
2021 Depreciation	-1,723.92	0.00	-255.73	-1,979.65
31/12/2021	1,724,685.48	3,780.00	767.18	1,729,232.66

Leasehold is amortised over the duration of the lease (999 years)

Art & Ritual is not depreciated

FFE is subject to declining balance depreciation at 20%

West London Buddhist Centre

Leasehold Property (45a Porchester Rd, London, W2 5DP)

Depreciated over the duration of the lease (999 years)

31/12/2014	Cost	459,350.66
19/01/2015	Irwin Mitchell LLP	1,000,000.00
25/02/2015	New Centre Costs	171,963.74
16/04/2015	New Centre Costs	5,000.00
15/06/2015	New Centre Costs	85,880.74
		<u>1,722,195.14</u>
31/12/2015	Depreciation	-1,723.92
		<u>1,720,471.22</u>
31/12/2016	Depreciation	-1,723.92
		<u>1,718,747.30</u>
21/01/2017	Cube(final fitout)	14,557.78
31/12/2017	Depreciation	-1,723.92
		<u>1,731,581.16</u>
31/12/2018	Depreciation	-1,723.92
		<u>1,729,857.24</u>
31/12/2019	Depreciation	-1,723.92
		<u>1,728,133.32</u>
31/12/2020	Depreciation	-1,723.92
		<u>1,726,409.40</u>
31/12/2021	Depreciation	-1,723.92
		<u>1,724,685.48</u>

WEST LONDON BUDDHIST CENTRE ASSET REGISTER

Art and Ritual Objects

(This asset is not depreciated)

31/12/2008	Opening Balance	0.00
31/12/2009	Paintings	500.00
31/12/2009	Carried Forward	<u>500.00</u>
31/03/2010	Paintings	50.00
31/12/2010	Carried Forward	<u>550.00</u>
31/12/2014	Additions	2,480.00
31/12/2014	Carried Forward	<u>3,030.00</u>
31/12/2016	Pilgrim Horse	750.00
31/12/2016	Carried Forward	<u>3,780.00</u>

WLBC Asset Register

	<u>Leasehold</u>	<u>Art & Ritual</u>	<u>FFE</u>	<u>Total</u>
31/12/2019	1,728,133.32	3,780.00	1,278.64	1,733,191.96
2020 Additions	0.00	0.00	0.00	0.00
	1,728,133.32	3,780.00	1,278.64	1,733,191.96
2020 Depreciation	-1,723.92	0.00	-255.73	-1,979.65
31/12/2020	1,726,409.40	3,780.00	1,022.91	1,731,212.31
2021 Additions	0.00	0.00	0.00	0.00
	1,726,409.40	3,780.00	1,022.91	1,731,212.31
2021 Depreciation	-1,723.92	0.00	-255.73	-1,979.65
31/12/2021	1,724,685.48	3,780.00	767.18	1,729,232.66

Leasehold is amortised over the duration of the lease (999 years)

Art & Ritual is not depreciated

FFE is subject to declining balance depreciation at 20%

West London Buddhist Centre Treasurer's Report 2021

Background

The financial accounts for Triratna Buddhist Community (West London), referred to below as the West London Buddhist Centre or the Centre, are operated from 1st January to 31st December each year. In the year 2021, the Centre had a temporary Treasurer Prajnanita (Hana Dilley) in place until the start of September when she was replaced by Vijayacitta (Rebecca Louise Harvey) from the end of October.

The Centre continued to be impacted by the Covid-19 Pandemic and its aftermath. The operating deficit rose from £18,582 in 2020 to £34,079 in 2021. This was broadly in line with the initial projections and budgeting for the year, given the roadmap out of the lockdowns and adjusting to the changed post-pandemic socio-economic reality. It confirmed the challenge of finding a sustainable financial model into the financial year 2021.

Operations

Classes, Courses and Events: Classes, courses and events continued to be affected by the reintroduction of lockdowns in winter 2020-2021. As a result, most of the provision continued to be online until a phased-in opening of the centre for in-person classes from June and courses and events from September. The income from classes, courses and events dropped by 32%, from £25,113 in 2020 to £17,068 in 2021. Donations decreased by 22% from £107,284 in 2020 to £83,959 in 2021. This is despite a significant increase in the gift aid claim bringing in £10,507 more than in 2020. The increase in the gift aid claim can be attributed to the donation appeals being operated online with an integrated system for gift aid option and more convenient administration. The fall in donations partly reflects the end of the concentrated fundraising effort from April 2021, primarily due to refocusing attention to preparing the building for more in-person classes and also having caps on the number of people attending, in line with COVID-19 safety guidelines.

Retreats: In 2021, there has remained a strong focus on providing online retreats throughout the year which resulted in a combined income of £18,393 from the registration fees and additional donations. This is mere 12% decrease from 2020, although in 2020 there were six online retreats, whereas in 2021, there were ten. In addition, there was a re-introduction of an in-person weekend retreat with focus on bringing people together in-person and not running the weekend retreat at a loss, which was successful.

Secular Mindfulness: The secular mindfulness programme remained limited in 2021 to three courses, one of which was based on securing a grant from Tower Hamlets and delivering a course tailored for a specifically defined community. The small number of courses was mainly due to the publicity challenge of securing a sufficient amount of participants to the courses in an increasingly competitive online environment. The courses contributed £4,548 to the Centre's income, constituting 11% increase from 2020.

Bookshop: The low footfall due to ongoing lockdowns at the start of 2021 and only a gradual shift towards in-person classes, with initially low number of attendees, meant that bookshop contributed a negligible amount to the centre's income. The cost was kept to the minimum by postponing the investment into the new bookshop stock till 2022 when there was anticipated more footfall.

Arts Events: The annual programme of Art Events and the financial contribution to the Centre was on hold during 2021, prioritising focus on reintroduction of in-person Buddhist and meditation classes and events. There was an increase in the number of Wolf at the Door art events with three of them taking place online and one in-person. They contributed £1,856 to the Centre's income.

Team Costs: 5 people continued to be employed by the Centre in 2021, 4 full-time and 1 part-time. In 2021, the running of the programme and the Centre continued to be organised in such a way that we continued to be eligible for the Government Job Retention Scheme. This resulted in receiving a grant of £37,124 over a nine-month period in 2021. The financial support for 2021 amounted to £97,507 with an additional donation of £7,787 to individuals, in line with the constitution of the charity. The overall cost was reduced by 4%, in comparison to 2020.

Reserve Policy Limit

The Reserve Policy Limit was set at £54,000 for the year 2021. It was calculated on the basis of satisfying the following conditions: ensuring sufficient funds for covering three months of operating costs and the charity having fixed assets of £1,733,172 at the end of 2019 with further depreciation expected in 2020. The reserve policy limit of £54,000 allowed for £18,000 per month to cover operating costs and also provides for a buffer when those costs were expected to increase due to the increasing operational capacity from June and more fully from September. In order to keep to this limit, £21,600 was transferred from our designated fund. This is £6,000 less than in 2020 but it broadly points to a similar trend as in 2020.

Fundraising

Following from the previous year, The Precious Jewel Appeal continued until April 2021. It provided an income of £19,318 out of the overall £27,628 for the entire appeal that started in October of the previous year.

Summary

The West London Buddhist Centre faced the challenge of emerging out of the Covid-19 Pandemic and adapting to the changing nature of support from the Government Job Retention Scheme. The challenge of creating a sustainable financial model for the Centre remained for 2022 and was exacerbated by the changed socio-economic conditions in the aftermath of the Pandemic and its effects, as well as the reduced staffing numbers since January 2022.

Compiled by Prajnanita (Hana Dilley, Finance Officer), October 2022