

Birmingham Buddhist Vihara Trust

Trustees' Annual Report

1st April 2020 to 31st March 2021

The Trustees present their report and independently examined financial statements for the year ended 31st March 2021. They have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities' Act.

Administrative Information:

Charity Name: Birmingham Buddhist Vihara Trust

Charity Commission Registration Number:513368

Address: Birmingham Buddhist Vihara
Dhamma Talaka Peace Pagoda
29/31 Osler Street, Ladywood
Birmingham
B16 9EU

Trustees for the period:

Chair: John Beard

Secretary: Suraj Prakash Lal

Treasurer: Ann Lovelock

Trustees: Keith Vincent Jones
Chit Ko Ko
Maung Maung Kyi
Mar Mar Lwin
Andrew William Nicholls
Su Theigi Thant

Spiritual Leader: Venerable Dr.Ottara Nyana

Independent Examiner: Mr. A. Dervish
496-498 Bearwood Road, Bearwood
Birmingham, B66 4BH

Solicitors: H.F. Cotton
1102 Stratford Road, Hall Green
Birmingham, B28 8AD

Bank Details: Barclays Bank Plc
Leicester
LE87 2BB

NatWest Bank Plc

2 Hagley Road
Birmingham
B63 4RQ

Structure, Governance and Management

The trust is governed by a trust deed dated November 1982 with an addendum dated May 2003. There is a provision for a maximum of nine trustees with a minimum of five. When there is a vacancy the spiritual director puts forward names that the remaining trustees then consider, trying to ensure there is an even representation of gender, ethnicity and interests. All trustees must be practising Buddhists.

Objectives

The objectives of the charity are to promote the study and practice of Buddhism according to the traditions of all schools of Buddhism, but particularly the Theravada School. To this end the trust presently supports a Spiritual Director and two other Myanmar Buddhist monks who reside at the monastery (Vihara) in Osler Street.

They teach basic Buddhism as well as run higher Buddhist theological classes, perform religious rites as required, look after the religious and spiritual needs of the laity. Buddhist monks are traditionally totally reliant on the monastery and donations from their devotees for their basic needs.

Management

There are no paid workers and the trust relies totally on volunteers. The trustees meet regularly to plan events and to oversee the running of the Birmingham Buddhist Vihara and Dhamma Talaka Peace Pagoda.

Activities at the Vihara

Most of the entire year being affected by restrictions imposed by the COVID-19 pandemic most of the regular activities and ceremonies could not take place or had to be curtailed.

● **Meditation Classes**

Meditation sessions that were held twice a week had to be cancelled. The

Birmingham Zen group were also unable to hold their bimonthly meditation sessions. Using Zoom video-conferencing platform Ven. Dr. Nagasena Bhikkhu started running a meditation class on Monday evenings.

● **Retreats**

Easter retreat and 10 Days Vipassana retreats were also cancelled because of the restrictions imposed. Ven. Dr. Ottara Nyana, the abbot, would usually travel to Belgium for Metta retreat. As the travel ban was being imposed the retreat was held via SKYPE video link platform in August 2020.

● **Publication**

Lotus -the journal of the Birmingham Buddhist Vihara 53 -Winter Issue

Only one issue of newsletter and review was published.
We are grateful to Theingi Thant for her contribution in producing these issues on a regular basis.

● **Ceremonies**

The Buddha Day {Vesak} ceremony usually held in the early part of May in the Pagoda hall was cancelled. As was the Vesak Day celebration held by Birmingham City Council in Birmingham Museum and Art Gallery in the Faith Gallery.

DhammaTalaka Peace Pagoda Anniversary & Offering of Vassa {Waso} Robes

Even though the event to be held in July 2020 had to be cancelled the devotees offered robes to the monks and made donations online.

Abhidhamma & Pavarana Day

Our celebration on Pavarana Day with offering of light inside and outside the Dhamma Talaka Peace pagoda was broadcast live via Zoom video-conferencing platform and FaceBook Live on 31st October 2020. This was followed by Patthana chanting for World Peace, metta, loving kindness to all beings especially those affected by the pandemic.

Kathina Robe Offering Ceremony

Kathina ceremony was held on 1st November via Zoom video-conferencing platform and a number of devotees joined the virtual ceremony.

Patthana-Abhidhamma Chanting

The bhikkhus observed an auspicious recitation to welcome the New Year 2021, on New Year's Day. There was an offering of light and Patthana -Abhidhamma chanting and was broadcast on Zoom platform.

Memorial Service

Sadly a number of memorial services were held for devotees who succumbed to COVID19 disease during the year mostly through Zoom video-conferencing platform. When the restrictions were eased devotees started visiting the Vihara in small groups to offer Dana and perform water-libation ceremonies and sharing of merit.

Birmingham Heritage Week

Birmingham City Council sponsored and Birmingham Museums Trust organised a Birmingham Heritage Week 2020 from 10th -20th September 2020. The week consisted of varied events, exhibitions and displays, walks, talks and open day visits to heritage sites around Birmingham City.

Birmingham Buddhist Vihara took part in the event. We had a fairly good number of in-person visits despite the ongoing pandemic. We adhered to COVID-19 safety regulations and Ven.Nagasena looked after all the telephone bookings and the visits. Small groups of 5-6 or family groups were shown around the pagoda and a brief talk on the pagoda and Buddhism was given. It was well received and complimentary comments were recorded in the visitors' book. Birmingham Buddhist Vihara will take part in next year's Birmingham Heritage Week again. We plan to have a virtual event in place by then as well.

(NB. Birmingham Buddhist Vihara is listed in the survey of Buddhist Buildings in England. It was prepared for Historic England by Professor Emma Tomalin and Dr Caroline Starkey (Associate Professor now), The Centre for Religion and Public Life, University of Leeds June 2016)

Other Religious/Non Religious Activities **Visit to Buddhism Exhibition**

On 18th Feb 2020 Ven.Ottara Nyana visited the Buddhism Exhibition held in the British Library (25th October 2019 - 23rd February 2020). It was a well attended exhibition that explored the roots, philosophy and contemporary relevance of one of the world's major religions, from its beginning in north India in the 6th century BCE to having over 500 million followers across the world today.

Birmingham Buddhist Academy

The academy was able to continue with the Abhidhamma Diploma Course as it was run on-line. The new semester started on 1st September 2020. Ven.Dr.Ottara Nyana and Ven.Dr.Nagasena continue to teach on the course.

There is an on-line course on Pali which is also well attended.

Outreach

The Pagoda has hosted groups from many schools, colleges and multi-faith groups. The Vihara is also part of the Ladywood interfaith Education Project (LIEP), which was initiated by St.John & St.Peter's parish Church, in 1999. It is a partnership between four local places of faith including Birmingham Progressive Synagogue and Masjid-e-Usman Mosque. The aim of the project was to enhance religious education of the schools involved. The number of schools visiting and the number of students per visit were continuing to rise each year. We had about 25 school visits by the time the pandemic lock down took place. We hope that the school visits will return to normal when the pandemic is over.

The Pagoda is open during the day for visitors. During school visits it is closed to the public.

We are aware of our public benefit responsibility and make sure we welcome all visitors of any faith or none.

Ven.Ottaranyana and our present chair are also members of the Birmingham Faith Leaders' Group.

The monks have open links with other Buddhist Viharas (Myanmar, Thais, Sri Lankan, Tibetan, Vietnamese) in London, Birmingham, Rugeley, Oxford, Sheffield, Manchester and Sunderland.

Visits Overseas

Due to travel restrictions Ven.Ottara Nyana could not make any of the regular trips to Myanmar, Brazil, Belgium or Czech Republic.

Ven.Nagasena was already in Bangladesh before the initial lock down in March 2020. He was able to oversee the building work for the school there for the Lotus Childrens' Education Trust Charity that he chairs.

Transportation

Birmingham Buddhist Vihara Trust came to a decision that transport would be provided for the bhikkhus. While in the process of acquiring a car, very generous donors Dr Moe Thant, Theingi Thant and son, Chris, donated a hybrid Toyota Yaris to the Birmingham Buddhist Vihara. A real bonus as the bhikkhus can commute in comfort and safety especially during the COVID-19 pandemic period and make home visits to the devotees.

Birmingham Vihara Trust would also like to thank Ellen Parker for her contribution towards transport. The previous car, donated by Ellen, provided a good almost 20 years service!

Light Installation

Due to a generous donation by Dr. Win Myint Aung and Dr.Khine Thin Han, Birmingham Buddhist Vihara Trust were able to install five bollard lights for the footpath between the Dhamma Talaka Pagoda and the Sangharama Vihara. Additionally two uplights for the two lions (chintres), all timed to switch on at the same time as the spotlights for the pagoda, were also installed.

Renovation and Rebuilding of the three entrances to the Dhamma Talaka Peace Pagoda

Early November 2020, the Trust was able to commission the repair and renovation work to all three entrances with particular focus on the ornate teak woodwork over the entrances. Due to inclement weather together with COVID-19 restrictions and the intricate work required in cleaning and oiling the wood carvings the renovation work took

well into Spring time 2021.

A new gutter system was formed making it wider and easier to clean rather than using off the shelf gutters.. This gutter system was covered with fibre-glass that became part of the roof complex.

The heavy teak carvings were then screwed onto metal brackets that were in turn supported by treated upright fascias.

In addition to this there was additional maintenance/repair work that had to be done in one of the visitors' en-suites.

Buddhist Community

We are grateful to our many supporters, in particular:

- The sponsors for our ceremonies.
- Dr.& Mrs. Kyaw Myint Oo, patron of BBVT, major donors towards the renovation work of the Dhamma Talaka Peace Pagoda.
- Dr.Mar Mar Lwin for her day to day support and precise bookkeeping.
- Ashin Rahtapala for organising and coordinating the dana ceremonies for the devotees. Ashin Rahtapala acknowledged all dana towards the Birmingham Buddhist Vihara via social media platform with photos of events & blessings
- Ashin Rahtapala still looks after the grounds and the security of the Vihara.
- Keith Jones, a trustee, tended the Vihara's gardens with the Zen group on the last Sunday of every month.
- Ko Htet Hla and a group of his friends from London volunteered to trim the fence surrounding the Vihara every year. Birmingham Buddhist Vihara Trust would like to thank them all for their commitment and contribution.
- Su Theingi Thant for editing and helping print Lotus Journal. She also prepares invitations for ceremonies and events at the Vihara. Theingi also looks after the paperwork for the Birmingham Buddhist Academy.
- Wunna Shtika for updating and maintaining the Birmingham Buddhist Vihara website.

Financial Report

The financial assets of the Trust are in good position. We were bequeathed a legacy of a sizeable sum.

The general fund bank balance stands at £1,460,117.00 (£98,5720.00 - 2020) for general expenses. There is £16,896.00 in a deposit account {NatWest} which is our contingency fund.

The Birmingham Buddhist Academy functions as an independent organisation and has a balance of £ 2,6740.00.

Major expenses during the year

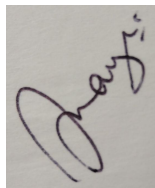
Renovation and Rebuilding of the three entrances to the Dhamma Talaka Peace Pagoda.

(Approx: £16,234.00)

No expenses or remunerations were made to any trustee or volunteer who all gave their time freely. No contracts were given to any company associated with any trustee.

Risk Assessment

The Trustees are aware of the need to consider the major risks to which the Charity is exposed. The Trustees continue to consider risks, their likely impact, an estimation of the likelihood of each risk, measures that have been taken to avoid exposure to the risk, and those responsible for doing this. These risks are reviewed on a regular basis. Our greatest risk is that we rely entirely on donations from devotees for our charitable work . We are working to ensure that The Birmingham Buddhist Academy succeeds so that we can develop this in due course to be also a source of funding.

A handwritten signature in dark ink, appearing to read 'Maung Kyi', is written on a light-colored rectangular piece of paper.

Signed: Maung Maung Kyi
Trustee.

**BIRMINGHAM BUDDHIST
VIHARA TRUST**

ANNUAL ACCOUNTS

FOR THE PERIOD

1st APRIL 2020 to 31st MARCH 2021

Proprietor: Birmingham Buddhist Vihara Trust

Charity Number: 513368

Address: Osler Street
Ladywood
Birmingham
B16 9EU

Accountants: A. Dervish and Co. Ltd.,
Accountants,
496-498 Bearwood Road,
Bearwood,
Birmingham,
B66 4HB.

Birmingham Buddhist Vihara Trust Reg Charity No: 513368
Annual Accounts For the period to 31st March 2021

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	507,856	-	-	507,856	67,524
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	900	-	900	600
Investments	S04	9	-	-	9	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	219	-	-	219	32
Total	S07	508,084	900	-	508,984	68,156
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	4,116	-	-	4,116	6,999
Separate material item of expense	S10	-	-	-	-	-
Other	S11	29,571	990	-	30,561	64,848
Total	S12	33,687	990	-	34,677	71,847
Net income/(expenditure) before investment gains/(losses)	S13	474,397	- 90	-	474,307	- 3,691
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	474,397	- 90	-	474,307	- 3,691
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Net movement in funds	S20	474,397	- 90	-	474,307	- 3,691
Reconciliation of funds:						
Total funds brought forward	S21	985,720	26,740	-	1,012,460	1,016,151
Total funds carried forward	S22	1,460,117	26,650	-	1,486,767	1,012,460

Birmingham Buddhist Vihara Trust Reg Charity No: 513368
Annual Accounts For the period to 31st March 2021

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 14)	B02	878,537	-	-	878,537	870,237
Total fixed assets	B05	878,537	-	-	878,537	870,237
Current assets						
Cash at bank and in hand (Note 24)	B09	582,360	26,650	-	609,010	143,004
Total current assets	B10	582,360	26,650	-	609,010	143,004
Creditors: amounts falling due within one year (Note 20)	B11	780	-	-	780	780
Net current assets/(liabilities)	B12	581,580	26,650	-	608,230	142,224
Total assets less current liabilities	B13	1,460,117	26,650	-	1,486,767	1,012,461
Total net assets or liabilities	B16	1,460,117	26,650	-	1,486,767	1,012,461
Funds of the Charity						
Restricted income funds (Note 27)	B18	-	26,650	-	26,650	26,740
Unrestricted funds	B19	1,460,117	-	-	1,460,117	985,721
Total funds	B21	1,460,117	26,650	-	1,486,767	1,012,461

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	MAUNG MAUNG Kyi	20/01/22

Birmingham Buddhist Vihara Trust Reg Charity No: 513368
Annual Accounts For the period to 31st March 2021

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|-------------|---|---|
| • and with* | <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">✓</div> | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">✓</div> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with the Charities Act 2011.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Based on examination of financial documents and correspondence, supporting conclusion of going concern.</i>
<i>Not applicable</i>
<i>Not applicable</i>

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
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Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
			✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
	They are valued at cost.	✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	57,356	-	-	57,356	67,524
	Legacies	450,500	-	-	450,500	-
	Total	507,856	-	-	507,856	67,524
Other trading activities:	Buddhist Academy	-	900	-	900	600
	Other	-	-	-	-	-
	Total	-	900	-	900	600
Income from investments:	Interest income	9	-	-	9	32
	Other	-	-	-	-	-
	Total	9	-	-	9	32
Other:	Other	219	-	-	219	-
	Total	219	-	-	219	-
TOTAL INCOME		508,084	900	-	508,984	68,156

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Monks and domestic expenses	4,116	-	-	4,116	4,999	2,000	-	6,999
Total expenditure on charitable activities	4,116	-	-	4,116	4,999	2,000	-	6,999
Other								
Buddhist Academy	-	990	-	990	-	-	-	-
Support Costs	29,571	-	-	29,571	63,936	912	-	64,848
Total other expenditure	29,571	990	-	30,561	63,936	912	-	64,848
TOTAL EXPENDITURE	33,687	990	-	34,677	68,935	2,912	-	71,847

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Buddhist Monks	-	-	4,116	4,116	-	5,499	-	5,499
Burmese School Project	-	-	-	-	-	1,500	-	1,500
Other	-	-	-	-	-	-	-	-
Total	-	-	4,116	4,116	-	6,999	-	6,999

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Motor Vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	860,905	-	9,332	870,237
Additions		8,300	-	8,300
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	860,905	8,300	9,332	878,537

14.2 Depreciation and impairments

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	860,905	-	9,332	870,237
Net book value at the end of the year	860,905	8,300	9,332	878,537

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	780	780	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	780	780	-	-

Note 24**Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
609,010	143,004
-	-
609,010	143,004

Note 27**Charity funds****27.1 Details of material funds held and movements during the CURRENT reporting period**

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	UR	General	985,720	508,084	- 33,687	-	-	1,460,117
Buddhist Academy	R	Buddhist teaching courses	26,740	900	- 990	-	-	26,650
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			1,012,460	508,984	- 34,677	-	-	1,486,767

BIRMINGHAM BUDDHIST VIHARA TRUST

Independent Examiner's Report to the Trustees of the Birmingham Buddhist Vihara Trust

Year ended 31st March 2021

I report on the unaudited accounts of the charity for the year ended 31st March 2021 set out on the following pages.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE INDEPENDENT EXAMINER.

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 does not apply and that an independent examination is needed.

It is my responsibility to:

- . examine the accounts (under section 43(3) (a) of the Charities Act 1993);
- . follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7) (b) of the Charities Act 1993); and
- . state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent 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.

BIRMINGHAM BUDDHIST VIHARA TRUST

**Independent Examiner's Report to the Trustees of The
Midlands International Buddhist Association in the U.K. (continued)**

Year ended 31st March 2021

INDEPENDENT EXAMINER'S STATEMENT

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A. Dervish & Co. Ltd
Accountants
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