

# BIRMINGHAM BUDDHIST CENTRE

England & Wales · Charity number 516568

## Details

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Other names	FRIENDS OF THE WESTERN BUDDHIST ORDER-MIDLANDS, BIRMINGHAM BUDDHIST CENTRE
Status	Registered
Legal form	Other
Registered	1985-06-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Birmingham Buddhist Centre  
11 Park Road  
Moseley  
Birmingham  
B13 8AB

**Phone** 01214495279

**Email** [info@birminghambuddhistcentre.org.uk](mailto:info@birminghambuddhistcentre.org.uk)

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

## Activities

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**Objects:** 2. THE OBJECT OF THE ASSOCIATION ("THE OBJECT") IS THE ADVANCEMENT OF THE BUDDHISTRELIGION, IN PARTICULAR BY:2.1 ENCOURAGING MEMBERS AND OTHERS TO LIVE IN ACCORDANCE WITH THE TEACHINGS OF THEBUDDHA; AND2.2 SUPPORTING ORDAINED MEMBERS OF THE TRIRATNA BUDDHIST ORDER AND OTHER DULYORDAINED BUDDHISTS, AT THE DISCRETION OF THE COUNCIL OF THE ASSOCIATION; AND2.3 MAINTAINING CLOSE COMMUNICATION WITH AND WORKING UNDER THE GUIDANCE OF THETRIRATNA BUDDHIST ORDER AND IN CO-OPERATION WITH OTHER GROUPS WITH THE SAMEOBJECT.

**Activities:** This charity aims to advance and spread the Buddhist religion. This includes encouraging people to live in accordance with Buddhist teachings, supporting ordained Buddhists and maintaining close links with the Triratna Buddhist Order. The charity operates as part of a network of independent Buddhist charities known collectively as the Triratna Buddhist Community.

## Classification

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

## Geography

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- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Shropshire
- Solihull
- Walsall
- Warwickshire
- Wolverhampton
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£426,528	£365,948	-	-
2024-05-31	£348,318	£321,470	-	-
2023-05-31	£319,047	£289,040	-	-
2022-05-31	£304,755	£279,920	-	-
2021-05-31	£278,558	£246,222	-	-

## Trustees

Name	Role	Appointed
<b>PHILIPPA JANE BOBBETT</b>	Chair	2014-11-23
ADRIAN JOHN ERNEST MACRO		2025-06-25
CLIVE SIMPSON		
John Maurice Bristow		2025-06-25
NEAL MARTIN GREENWOOD		2011-08-26
PASANNAMATI FRANCES NEAL		2016-07-31
WILLIAM JOHN SULLIVAN		2016-07-31

**BIRMINGHAM BUDDHIST CENTRE**

England & Wales - Charity number 516568

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# Accounts

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# BIRMINGHAM BUDDHIST CENTRE

## ANNUAL REPORT AND ACCOUNTS 2024/5

### CONTENTS

Reference and administrative details  
Structure, governance and management  
Objectives, activities and achievements  
Financial review  
Accounting and reporting by charities  
Financial statements and notes

The Trustees present their report and independently examined financial statements for the year ended 31 May 2025. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities Acts.

#### REFERENCE AND ADMINISTRATIVE DETAIL

All information given was correct at 31 May 2025.

Charity Name: Birmingham Buddhist Centre

Registered Charity Number: 516568

Address: Birmingham Buddhist Centre, 11 Park Road, Moseley, Birmingham B13 8AB

Trustees of the charity:

Maitrisara (Philippa Bobbett) Chair

Shuddhakirti (Neal Greenwood), Treasurer

Pasannamati (Pasannamati Frances Neal), Secretary

Singhamati (Singhamati Hannah) resigned 18 July 2025

Dharmashura (Alan Sabatini)

Prajnabandhu (Clive Simpson)

Dharmashalin (William Sullivan)

Shantisthana (John Bristow) appointed 27th June 2025

Shantiprabha (Adrian Macro) appointed 27 June 2025

Bankers:

The Charity has a current account with:

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

The charity also has a savings account with:

Skipton Building Society, The Bailey, Skipton, North Yorkshire, BD23 1DN

Hinckley and Rugby Building Society, Upper Bond Street, Hinckley, Leicestershire, LE10 1NZ

Dudley Building Society, 7 Harbour Buildings | The Waterfront | Brierley Hill | DY5 1LN

Saffron Building Society, Saffron House, 1a Market Street, Saffron Walden, Essex CB10 1HX.

Independent Examiner: Satyapara (Annemie Philips), ACCA.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A council of trustees is responsible for overseeing the affairs of the charity and setting the direction for its development. The constitution specifies that there should be no fewer than five and not more than ten members of the council. The council meets approximately four to six times per year. The Trustees delegate the day-to-day running of the charity to the members of the Centre team.

Recruitment and appointment of trustees

The trustees are elected each year at the Annual General Meeting by the members of the charity.

Other trustees may be co-opted by the Council during the year.

New trustees are invited through discussion between existing trustees, to ensure that they are in harmony with the aims of the charity. In practice this means that trustees are selected from the pool of ordained Buddhists within Birmingham. Prior to their appointment, the new trustee's eligibility will be checked according to the guidance of the Charity Commission and they will be asked to complete a declaration confirming that they are not disqualified from acting as a charity trustee.

The trustees are aware of the Charity Commission's guidance on public benefit.

#### Induction and training of trustees

On their appointment, the new trustee is given a copy of the constitution, the latest annual accounts and copies of the policies agreed previously by the trustees. An induction by the Chair of the trustees is also available. The new trustee is also provided with the Charity Commission guidance: The Essential Trustee - What you need to know and what you need to do.

## OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

### Principal purpose of the charity

The principal object of the charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the council's discretion), and maintaining close links with the Triratna Buddhist Order.

The charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

### Main activities, undertaken to further the purpose and for public benefit, and our achievements

All our events are run on a donation basis except for residential retreats.

#### Running public courses

We ran 14 six-week introductory courses. 312 people completed most of the sessions learning basic meditation techniques and some core Buddhist principles.

After the introductory courses, people are invited to a series of six-week "Going Deeper" courses at a more in-depth level and 7 courses were run during the year. They are increasingly well attended, 21 people on average completing most of each course. And from the beginning of 2025, this has increased to an average of 29.

Again, at a more in-depth level, we held 48 Dharma Night events, exploring 7 different themes, and 14 extra one-off events.

We ran 17 additional events, including a book launch and training called 'First aid kit for the mind' led by Vimalasara, 6 festival days and a very successful study day retreat for all levels of experience led by Dhivan and Sagaraghosa.

We also hold a weekly lunchtime meditation class, an online Dharma class and monthly groups for people of colour, and groups for young people under 30.

#### Celebrating the Centre's history

For decades the Birmingham Buddhist Centre has been a place of refuge, learning, and community. The Centre as we know it today grew from a small gathering of individuals seeking a deeper

understanding of Buddhism into a thriving inspirational venue for meditation, spiritual practice, and personal transformation.

This year Alex, with some help from the Centre Team, created an exhibition that traces the Centre's evolution through archival photographs, personal testimonies, and historical documents. This gives us the opportunity to look backwards with a lens of gratitude for the people whose actions still impact the world today.

## Artwork

Lotus Petals of Purity: Towards the end of December 2024, the corridor as you enter the Birmingham Buddhist Centre gained a colourful lotus mural, symbolically welcoming everyone into the building. Alice was inspired by the lines in the dedication ceremony: 'around this mandala, this sacred spot, may the lotus petals of purity open'.

## Fundraising and renovation

The fabric of our beloved building is starting to fall apart in numerous ways so, at the start of 2025 we launched Polishing the Jewel: an ambitious fundraising and building project to repair, renovate and renew our beautiful Centre. We want to create a space fit for purpose, inclusive and safe for our current and future sangha.

From the first few months of the appeal, with a launch event, selling merchandise, a very successful auction (beautifully organised by Roz) and the generosity of the sangha, we are up to a total of £99,342. A number of surveys have been conducted on the Centre to get a really accurate sense of the needs and priorities, with health and safety being top of the list. Work has already started with fire safety being brought up to the latest standards. We couldn't have got this far without the support of donations, and our fundraising core team: Maitrisara, Alice, Cynthia and Roz. We'd also like to thank those who helped on the phone appeal, Pete, Jess, Shuddhakirti .... and Karen for all her invaluable professional help and advice regarding the building side of things.

## Residential events

Retreats are a great way to go deeper in practice, spend more time meditating and exploring teachings. Having multiple days together also creates conditions for connections to evolve across the sangha with more time to go for walks, chat and share meals together.

This year 120 people attended our retreats in total. There were 5 weekend retreats covering topics such as: the Four Noble Truths, transforming fear into freedom, the wisdom of the elements, and a weekend exploring how practice can be a force for good in the world. 'Mandala of Awakening' was a week-long retreat in July 2024 which we spent looking at the system of practice, involving the themes of integration, positive emotion, spiritual death or insight, spiritual rebirth and receptivity.

## Difference made

Almost all of our events are open to anyone providing they have learned to meditate on one of our introductory courses and the introductory courses are open to anyone. The Centre hosts many other events as a consequence of our letting rooms when we don't need the spaces ourselves. This means that many hundreds of people pass through the Centre which is open seven days per week.

We like to collect feedback verbally in informal ways. Rather than attending an educational course that is often rated online on paper, we want to create the atmosphere that people are coming into contact with a living spiritual community and therefore we avoid structured administrative formats of data collection on the whole.

We do this by:

- Saying goodbye to people at the door and asking how they have found the session they have attended.
- Having group verbal go rounds at the end of events and courses.
- Noticing what evaluative comments people offer in Whatsapp chat groups and social media.

As a result of attending the Centre, people report a range of benefits such as:

Reduction of isolation through meeting others with similar interests  
 Better ways of improving mental wellbeing  
 Inspiration for living in a more meaningful way  
 Greater clarity on ethical decisions  
 Greater connection with a sense of meaning, purpose and their own values

And many other benefits.

### Facilities at the Buddhist Centre

Our building in South Birmingham is a peaceful space with numerous rooms and a well-tended large garden. When we are not using the rooms ourselves, we let them out for a wide range of wellbeing activities including art therapies, sound baths, yoga and counselling.

### Carers wellbeing

Commissioned by Forward Carers, we provided day breaks and weekly bodywork sessions in both tai chi and yoga, as well as a mental-wellbeing group work for unpaid carers (of any faith and none). In 2024 and 2025 we were able to offer overnight and weekend breaks to carers. This year we experimented with day events at the Buddhist Centre (rather than going off-site) and we could use the budget differently, enabling us to provide massage therapy as well.

### Providing for needs of Buddhists in Birmingham

During the year, 4 people became mitras, a step people take when they want to express publicly that they are following the Buddhist teachings and practising the ethical principles of Buddhism within the context of Triratna, the Buddhist tradition to which we belong.

4 people asked for ordination within the Triratna Buddhist Community during the year.

Several events took place to support the ordination training of the 43 mitras who are training for ordination within our community. And we continued the training project for people who have asked for ordination to learn to teach at public classes. Members of the group began to teach in classes in small teams to develop their skills and get feedback on their progress.

We were delighted to welcome two new order members: Adityadasa, who was ordained in September 2024, and Akashanaga, who was ordained in May 2025.

"I asked for ordination as a way of honouring the kindness that has been shown to me, and as a way of giving back for the many conditions that allow me to live a rich and full Dharma life with others. Since ordination that flow of kindness and care has only deepened. I am profoundly touched by the support I continue to receive.

At the heart of our tradition is Going for Refuge. The Dharma life is not just a set of ideas or concepts, it is a living and dynamic process, expressed in the choices we make and the way we live.

Time and again I witness the generosity, friendship and commitment that seem woven into the very fabric of the building. I feel ever so proud to live that out here in Birmingham, at the Birmingham Buddhist Centre.”

Adityadasa

There are also three residential communities and six flats that the Buddhist Centre rents to members of our local sangha, creating a space for collective practice and Buddhist neighbourly contact.

Volunteers

The Centre Team is supported by dozens of volunteers who help in many wide-ranging ways.

In January 2025 we temporarily welcomed a dear friend to Birmingham - Saraha, who generously helped us lead an introductory course, a Dharma Night series, a weekend retreat and a men's study group across a six-week time frame.

Significant changes to the Centre Team started in spring of 2025. While our centre manager went off for 3 months to get ordained, and to help us prepare for more staff changes later in the year, we recruited some new help: Alex as a paid team member and Karen and Rush as volunteers at the Centre.

“As a volunteer, I have discovered the real pleasure in helping people with their enquiries and their use of the rooms here at the Buddhist Centre. I'm enjoying not being 'in charge', but just going with what is needed. It's a wonderful privilege to see the Dharma in action in the workplace and to witness the precepts come to life in the work of the team”

Karen

Supporting other charities

We collected food donations for the local food bank and clothes for the homeless charity in Birmingham SIFAFireside - where some of the members of our community also volunteer.

We also donated to the Triratna European Chairs' Assembly which organises support and networking with other similar charities.

Finally:

The trustees wish to thank the talented and committed Centre Team for all their work over the year.

## FINANCIAL REVIEW

For practical purposes our finances fall into three categories: Buddhist Centre, Residential Properties and Carers Wellbeing Project. Each made an important contribution to the combined presentation of our Annual Accounts which give an overall picture of the charity's financial position - a surplus of £60,580 for the year, which is a lot more than the previous year as it includes donations for renovations, an incredibly generous response from the members of our community.

For the Buddhist Centre itself, with income down 2% against budget and expenditure 1% over budget, we see the reflection of staff changes as we overlapped staff to cover for absence and enable training and handover. However, we see this as a sensible investment in the sustainability of the team and the effectiveness of the handover process.

Income and expenditure from residential properties were both around 1% above their budgeted figures, resulting in a modest surplus which we applied to the property refurbishment and loan repayment reserve.

Our long-established Carers Wellbeing Project continued to cover its costs and make a helpful contribution to the charity's overheads.

## ACCOUNTING AND REPORTING BY CHARITIES

### Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial control.

### Risk Management

The trustees have a duty to identify the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the negative consequences of those risks.

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.

Insurances are in place and regularly reviewed to ensure they meet our needs. We keep our policies on Financial Management, Health and Safety, Safer Recruitment and Safeguarding up to date. We have access to the Triratna Safeguarding Officer and we are members of the safeguarding advisory body for faith groups, Thirtyone:Eight. Training is provided in those policy areas plus other relevant areas, such as Mental Health First Aid.

### Policy on Financial Reserves

Most of the charity's fixed assets are in the form of five properties. All of these properties are used by the charity in the furtherance of its aims. While the charity's fixed assets more than cover its long-term liabilities, the trustees recognise that the charity incurs current liabilities in the running of the Buddhist Centre. Therefore the council has agreed that the charity should maintain a cash reserve of at least £60,000 and review this sum annually. So that we may continue to meet this requirement, we will give attention to increasing income and restraining current expenditure. The charity also has some cash reserves invested short-term in savings accounts, most of which has been earmarked for

further refurbishments to the Birmingham Buddhist Centre and our residential properties and the repayment of the loan to Triodos Bank.

On behalf of the Trustees

Maitrisara

On behalf of the Trustees

Dharmashura

Approved by the Trustees 17 October 2025

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

## STATEMENT OF FINANCIAL ACTIVITIES 2024/25

		Unrestricted Funds			2024/25	2023/24
	Notes	General Fund	Designated Funds	Restricted	Total	Total
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	2	85,865	61,439	0	147,304	81,906
Activities to Further Charity Objectives	2	107,311	0	161,528	268,839	262,829
Investment Income	2	0	4,954	5,431	10,385	3,583
<b>TOTAL INCOMING RESOURCES</b>		<b>193,176</b>	<b>66,393</b>	<b>166,959</b>	<b>426,528</b>	<b>348,318</b>
<b>RESOURCES EXPENDED</b>						
<b>Direct Charitable Expenditure</b>						
Buddhist Centre Administration	3	176,298	0	46,917	223,215	188,013
Property Running Expenses	3	20,729	2,927	41,428	65,083	59,812
Financial and Other Costs	3	20,283	1,656	55,711	77,649	73,644
<b>TOTAL RESOURCES EXPENDED</b>		<b>217,310</b>	<b>4,583</b>	<b>144,056</b>	<b>365,948</b>	<b>321,470</b>
<b>NET INCOME/EXPENDITURE</b>		<b>-24,134</b>	<b>61,811</b>	<b>22,903</b>	<b>60,580</b>	<b>26,849</b>
<b>TRANSFERS</b>						
Transfers to General Fund	4	13,320		-13,320	0	
Transfers from General Fund	4	-110		110	0	
<b>NET MOVEMENT IN FUNDS</b>		<b>-10,924</b>	<b>61,811</b>	<b>9,693</b>	<b>60,580</b>	<b>26,849</b>
Balance brought forward		1,233,986	27,068	165,760	1,426,815	1,399,973
Net Prior Year Adjustment		144	0	0	144	-7
Balance carried forward		<b>1,223,206</b>	<b>88,879</b>	<b>175,453</b>	<b>1,487,538</b>	<b>1,426,815</b>

## BALANCE SHEET AT 31 MAY 2025

	Notes	31/05/25	31/05/24
		£	£
<b>FIXED ASSETS</b>			
Freehold Property	7	1,665,139	1,702,242
Vehicle	7	0	0
Equipment	7	0	0
		<u>1,665,139</u>	<u>1,702,242</u>
<b>CURRENT ASSETS</b>			
Bookshop Stock		7,641	6,545
Accrued Revenue		32,871	3,316
Prepaid Expenses		4,849	2,899
Other Debtors	8	3,983	5,742
Bank Savings Accounts		264,623	249,310
Bank Current Accounts		58,831	49,773
Cash in Hand		128	146
		<u>372,925</u>	<u>317,731</u>
<b>LIABILITIES (falling due within 1 year)</b>			
Loans	9	41,870	40,535
Trade Creditors		6,568	5,813
Tenant and Key Deposits		3,026	2,916
Accrued Expenses		275	1,611
Prepaid Revenue		1,184	2,666
		<u>52,922</u>	<u>53,541</u>
<b>LIABILITIES (falling due after 1 year)</b>			
Loans	9	497,603	539,473
		<u>497,603</u>	<u>539,473</u>
<b>NET ASSETS</b>			
		<u>1,487,538</u>	<u>1,426,959</u>
<b>FINANCED BY</b>			
General Fund		1,223,206	1,234,130
Designated Funds	10	88,879	27,069
Restricted Funds	11	175,453	165,760
		<u>1,487,538</u>	<u>1,426,959</u>

Note: Prior year re-presented with £144 increase in Debtors.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- |                                   |          |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years  |
| Motor Vehicles                    | 4 years  |
| Fixtures and Installations        | 10 years |
| Freehold Property                 | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.
- l)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

## 2. ANALYSIS OF INCOMING RESOURCES

	2024/25 £	2023/24 £
<b>Donations and Legacies</b>		
Donations	147,304	81,906
	<u>147,304</u>	<u>81,906</u>
<b>Activities to Further the Charity's Objectives</b>		
Classes and Retreats	35,947	34,121
Bookshop	13,364	11,351
Rental Income (Buddhist Communities)	125,306	125,804
Room Hire	46,681	48,162
Carers Project	31,710	31,890
Miscellaneous Centre Activities	4,723	5,652
Other Income	11,107	5,993
	<u>268,839</u>	<u>262,973</u>
<b>Investment Income</b>		
Interest on Savings Accounts	10,385	3,583
	<u>10,385</u>	<u>3,583</u>
<b>Total Income</b>	<b><u>426,528</u></b>	<b><u>348,462</u></b>

Note: Prior year re-presented with £144 increase in Room Hire income

### 3. ANALYSIS OF RESOURCES EXPENDED

	2024/25	2023/24
	£	£
<b>Buddhist Centre Administration</b>		
Bookshop Purchases	8,822	7,347
Centre Team Costs	143,528	112,847
Office Running Costs	3,114	1,779
Insurance	8,336	8,159
Publicity	757	1,001
Centre Activities	32,869	27,039
Carers Project	18,390	22,351
Centre Administration Costs	7,399	7,492
	<u>223,215</u>	<u>188,013</u>
<b>Property Running Expenses</b>		
Council Tax	10,096	9,284
Property Maintenance	28,662	29,082
Major Works and Improvements	10,438	1,024
Utilities	15,888	20,422
	<u>65,083</u>	<u>59,812</u>
<b>Financial and Other Costs</b>		
Mortgage Costs	18,211	19,634
Depreciation of Freehold Property	47,500	47,500
Donations	7,951	4,352
Legal and Professional Costs	801	0
Independent Examination	275	275
Governance: Attendance Expenses	0	0
Fundraising Costs	1,882	953
Sundry Expenses	1,030	930
	<u>77,649</u>	<u>73,644</u>
<b>Total Expenses</b>	<u><b>365,948</b></u>	<u><b>321,470</b></u>

#### 4. TRANSFERS

Transfers represent contributions to staff costs and overheads from the Carers Project and a sum transferred to Restricted Funds to account for key deposits received in the year.

#### 5. INFORMATION REGARDING STAFF

The charity employed 6 full-time-equivalent staff during the year who were in receipt of remuneration based on the National Living Wage to meet their financial needs and support a simple Buddhist lifestyle. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	£
Aggregate Support	127,588
Aggregate Employer's NI	4,594
Aggregate Employer's Pension Contributions	3,760

#### 6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 3 trustees received support payments for other services provided to the charity (included in note 5). 4 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	£
Support	62,337
Out of Pocket Expenses	27,844

One trustee paid rent at the going rate as a tenant in one of our community houses.

#### 7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

<b>Depreciation was charged as follows:</b>	£
Cumulative charge at 31 May 2024	703,936
Charged during the year	47,500
Cumulative charge at 31 May 2025	751,436

<b>Depreciation of other assets:</b>	<b>£</b>
Cumulative charge at 31 May 2024	67,186
Charged during the year	9,506
Cumulative charge at 31 May 2025	76,692

No fixed assets were written down or written off during the year.  
The charity's depreciation policy was last reviewed (but not changed) in August 2022.

#### **8. DEBTORS**

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

#### **9. CREDITORS**

Loans represents the capital repayments due on the mortgage for our residential properties.

#### **10. DESIGNATED FUNDS**

This represents:

- (a) Residue of the Llewellyn legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used for the 'Polishing the Jewel' project).
- (b) Funds raised for the 'Polishing the Jewel' Buddhist Centre refurbishment project.
- (c) Funds collected to pay for local Buddhists to go on retreat.

#### **11. RESTRICTED FUNDS**

This represents:

- (a) Funds relating to the Carers Wellbeing Project.
- (b) Deposits held for tenants and keyholders.
- (c) Money set aside for a new electricity supply in one of our residential properties.
- (d) Funds held for the Jewel Quest series of retreats.
- (e) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (f) A reserve created to meet the contractual obligations of our mortgage.
- (g) Funds collected to help team member with mobility issues.
- (h) Funds generated by and for the Warwick Group (to be used as needed).

# Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2025

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2025.

**Responsibilities and basis of report**

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 Charity'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Certified Chartered Accountants.

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: Annemie Philips

Date: 15/09/2025

Name: Annemie Philips (Satyapara)

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

Association of Certified Chartered Accountants.

Address: 9 Linden Road, Hampton, TW12 2JG

**BIRMINGHAM BUDDHIST CENTRE**

England & Wales - Charity number 516568

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# Accounts

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# **BIRMINGHAM BUDDHIST CENTRE**

## **TRUSTEES' ANNUAL REPORT 2023/2024**

### **CONTENTS**

Reference and administrative details  
Structure, governance and management  
Objectives, activities and achievements  
Financial review  
Accounting and reporting by charities  
Financial statements and notes



The Trustees present their report and independently examined financial statements for the year ended 31 May 2024. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities Acts.

## REFERENCE AND ADMINISTRATIVE DETAILS

All information given was correct at 31 May 2024.

Charity Name: Birmingham Buddhist Centre

Registered Charity Number: 516568

Address: Birmingham Buddhist Centre, 11 Park Road, Moseley, Birmingham B13 8AB

Trustees of the charity:

Maitrisara (Philippa Bobbett) Chair

Shuddhakirti (Neal Greenwood), Treasurer

Pasannamati (Pasannamati Frances Neal), Secretary

Singhamati (Singhamati Hannah)

Dharmashura (Alan Sabatini)

Prajnabandhu (Clive Simpson)

Dharmashalin (William Sullivan)

Bankers:

The Charity has a current account with:

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

The charity also has a savings account with:

Skipton Building Society, The Bailey, Skipton, North Yorkshire, BD23 1DN

Hinckley and Rugby Building Society, Upper Bond Street, Hinckley, Leicestershire, LE10 1NZ

Dudley Building Society, 7 Harbour Buildings | The Waterfront | Brierley Hill | DY5 1LN

Saffron Building Society, Saffron House, 1a Market Street, Saffron Walden, Essex CB10 1HX.

Independent Examiner: Satyapara (Annemie Philips), ACCA.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A council of trustees is responsible for overseeing the affairs of the charity and setting the direction for its development. The constitution specifies that there should be no fewer than five and not more than ten members of the council. The council meets approximately four to six times per year. The Trustees delegate the day-to-day running of the charity to the members of the Centre team.

Recruitment and appointment of trustees

The trustees are elected each year at the Annual General Meeting by the members of the charity.

Other trustees may be co-opted by the Council during the year.

New trustees are invited through discussion between existing trustees, to ensure that they are in harmony with the aims of the charity. In practice this means that trustees are selected from the pool of ordained Buddhists within Birmingham. Prior to their appointment, the new trustee's eligibility will be checked according to the guidance of the Charity Commission and they will be asked to complete a declaration confirming that they are not disqualified from acting as a charity trustee.

The trustees are aware of the Charity Commission's guidance on public benefit.

## Induction and training of trustees

On their appointment, the new trustee is given a copy of the constitution, the latest annual accounts and copies of the policies agreed previously by the trustees. An induction by the Chair of the trustees is also available. The new trustee is also provided with the Charity Commission guidance: The Essential Trustee - What you need to know and what you need to do.

## OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

### Principal purpose of the charity

The principal object of the charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the council's discretion), and maintaining close links with the Triratna Buddhist Order.

The charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

Main activities, undertaken to further the purpose and for public benefit, and our achievements  
All our events are run on a donation basis except for residential retreats.

During this year, we completely re-designed our website making all our activities and facilities easier to find and more attractive and inspiring to engage with.

We ran 21 six-week courses open to the public aiming to introduce people to basic Buddhist teachings and meditation. This reached a total of 461 people at introductory level and 93 at post-introductory level. A volunteer offered her research skills to explore the experience of newcomers to the Centre, particularly aiming to find out what would enable those interested to continue their involvement.

We ran 49 drop-in evening sessions with a programme of talks, workshops, ceremonies and discussions about Buddhism and meditation. A new design for these evenings, based on short themed series, doubled the numbers attending these sessions. These were led by local members of the Order and we also benefited from four visiting speakers from outside Birmingham.

We ran two meditation day events for newcomers. We also ran weekly meditation mornings, one weekly in person lunchtime meditation class, one online class per week and monthly weekend men's and women's mornings.

We also ran four residential events, three mixed events in Herefordshire and one in Shropshire for women specifically. One of the events was a week in length, the rest weekends. There were also six day-retreats and one non-residential weekend retreats. Six more events aimed at supporting people's meditation practice.

The Buddhist Centre continues to run groups open to the public for young people and people of colour, both on a monthly basis.

Many other public events took place during the year, including five festival days one of which was family-friendly. A series of open mic nights were held which included poetry, story-telling, writing

and meditation. Over the winter period there was also a soiree/social evening with performances and a Christmas lunch - all events open to all.

An art project involved building a large figure of the Buddhist figure Tara out of thousands of tiny wooden pieces which required hundreds of hours of volunteer time to complete. This is now on display in the Buddhist Centre.

Buddhist Action Month in June 2023 comprised three evenings on the relationship between Buddhism and global social and environmental issues.

We also held a course on Death and Dying over three days throughout the autumn of 2023.

#### Difference made

Feedback at events confirm that the Centre is helping people deal with the stress in their lives, find companionship and support and an ethical framework within which to lead their lives in a more meaningful and positive way. It is a source of inspiration and a pathway to a richer and more satisfying way of living. This is true of people who have quite a short involvement in the Centre as well as those that have been practising for many years.

In the Spring of 2023, we commissioned a member of the community to carry out research with those attending the Introductory Courses. 21 interviews took place and people highlighted the warm welcome and the value of meeting others saying it was "great to meet new and exciting people" and that they felt cared for. They appreciated the meditation teaching and the Buddhist content communicated.

Another more regular and long-standing participant referred to the Birmingham Buddhist Centre as "a place that has brought so much freedom to me"

Many visiting the Centre refer to it as an oasis and visibly breath out with relief when they come through the door.

#### Facilities at the Buddhist Centre

Our building in South Birmingham is a peaceful space with numerous rooms and a well-tended large garden. When we are not using the rooms ourselves, we let them out for a wide range of wellbeing activities including art therapy, sound baths, yoga and counselling.

#### Carers wellbeing

Commissioned by Forward Carers, we provided day breaks and weekly bodywork session in both Tai Chi and yoga and mental-wellbeing group work for unpaid carers (of any faith and none). In 2023, we were able to offer overnight and weekend breaks to carers as a result of our new funding agreement.

#### Providing for needs of Buddhists in Birmingham

Ten people became mitras during the year. This is a step people take when they want to express publicly that they are following the Buddhist teachings and practising the ethical principles of Buddhism within the context of Triratna, the Buddhist tradition to which we belong. Five women's and four men's study groups are provided for mitras to enable them to build on their understanding, deepen their practice and strengthen their friendships and connections.

We have developed more training this year, with seven evenings per year for volunteer class teams on a variety of topics and a training programme to prepare mitras and order members to lead sessions and courses.

We held a memorial event in February 2024 marking the death of one of the founders of the Birmingham Buddhist Centre, Virachitta. The event was accompanied by a booklet and display of photos and written rejoicings in him and all he had given to the Birmingham Buddhist Centre.

There are also three residential communities and six flats that the Buddhist Centre rents to members of the local sangha creating a space for collective practice and Buddhist neighbourly contact.

Several events took place to support the ordination training of the 42 mitras who are training for ordination within our community. Two men and three women asked for ordination during the year.

## Volunteers

The Centre team is supported by dozens of volunteers who help in many wide-ranging ways. 19 people help with leading groups, classes and courses. 21 more support the classes and hold small discussion groups which are very much appreciated. There are also teams for cleaning, gardening, recycling, reception, bookshop, library, website, maintenance and hosting special events. 42 volunteers help in these ways. The Trustees wish to express their thanks to all who participate in this way.

## Supporting other charities

We collected food donations for the local food bank and clothes for the homeless charity in Birmingham SIFA Fireside - where some of the members of our community also volunteer. We also raised money for an appeal by Tiratanaloka, another charity within our spiritual community, based currently in Wales, in their efforts to buy a new property which will help them accommodate more women training for ordination, which is their purpose.

We also donated to the Triratna European Chairs Assembly which organises support and networking with other similar charities.

Finally:

The trustees wish to thank the talented and committed Centre team for all their work over the year.

## FINANCIAL REVIEW

For practical purposes our finances fall into three categories: Buddhist Centre, Residential Properties and Carers Wellbeing Project. Each made an important contribution to the combined presentation of our Annual Accounts which give an overall picture of the charity's financial position - a surplus of £26,849 for the year, which is a little less than the previous year.

It was a reasonably successful year for the Buddhist Centre itself, with income around 3% over budget and expenditure 5% over budget, resulting in a modest surplus. This is remarkable considering the impact of inflation and higher energy bills and largely attributable to an increase in donations from our generous supporters and in income from renting out rooms for which we have no immediate need.

Income and expenditure from residential properties were both around 5% above their budgeted figures, resulting in a modest surplus which we applied to the property refurbishment and loan repayment reserve. There are significant works in the pipeline, but we are confident that the reserve is sufficient to cover them and occupancy levels remain good.

Our long-established Carers Wellbeing Project continued to cover its costs and make a helpful contribution to the charity's overheads.

## ACCOUNTING AND REPORTING BY CHARITIES

### Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial control.

### Risk Management

The trustees have a duty to identify the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the negative consequences of those risks.

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.

Insurances are in place and regularly reviewed to ensure they meet our needs. We keep our policies on Financial Management, Health and Safety, Safer Recruitment and Safeguarding up to date. We have access to the Triratna Safeguarding Officer and we are members of the safeguarding advisory body for faith groups, Thirtyone:Eight. Training is provided in those policy areas plus other relevant areas, such as Mental Health First Aid.

### Policy on Financial Reserves

Most of the charity's fixed assets are in the form of five properties. All of these properties are used by the charity in the furtherance of its aims. While the charity's fixed assets more than cover its long-term liabilities, the trustees recognise that the charity incurs current liabilities in the running of the Buddhist Centre. Therefore the council has agreed that the charity should maintain a cash reserve of at least £60,000 and review this sum annually. So that we may continue to meet this requirement, we will give attention to increasing income and restraining current expenditure. The charity also has some cash reserves invested short-term in savings accounts, most of which has been earmarked for further refurbishments to the Birmingham Buddhist Centre and our residential properties and the repayment of the loan to Triodos Bank.

On behalf of the Trustees: Maitrisara

On behalf of the Trustees: Dharmashura

Approved by the Trustees 4 October 2024

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2024**

## STATEMENT OF FINANCIAL ACTIVITIES 2023/24

Unrestricted Funds						
	Notes	General Fund	Designated Funds	Restricted	2023/24 Total	2022/23 Total
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	2	81,906	0	0	81,906	67,604
Activities to Further Charity Objectives	2	101,626	129,313	31,890	262,829	249,586
Investment Income	2	0	3,571	13	3,583	1,858
<b>TOTAL INCOMING RESOURCES</b>		<b>183,532</b>	<b>132,883</b>	<b>31,903</b>	<b>348,318</b>	<b>319,047</b>
<b>RESOURCES EXPENDED</b>						
<b>Direct Charitable Expenditure</b>						
Buddhist Centre Administration	3	140,916	24,746	22,351	188,013	164,489
Property Running Expenses	3	25,840	33,972	0	59,812	48,010
Financial and Other Costs	3	16,510	57,134	0	73,644	76,540
<b>TOTAL RESOURCES EXPENDED</b>		<b>183,267</b>	<b>115,852</b>	<b>22,351</b>	<b>321,470</b>	<b>289,040</b>
<b>NET INCOME/EXPENDITURE</b>		<b>266</b>	<b>17,031</b>	<b>9,552</b>	<b>26,849</b>	<b>30,008</b>
<b>TRANSFERS</b>						
Transfers to General Fund	4	14,649	-500	-14,149	0	0
Transfers from General Fund	4	-64,045	63,920	125	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>-49,130</b>	<b>80,451</b>	<b>-4,472</b>	<b>26,849</b>	<b>30,008</b>
Balance brought forward		1,283,123	107,600	9,250	1,399,973	1,369,920
Net Prior Year Adjustment		-7	0	0	-7	45
Balance carried forward		1,233,986	188,051	4,778	1,426,815	1,399,973

## BALANCE SHEET AT 31 MAY 2024

	Notes	31/05/24	31/05/23
		£	£
<b>FIXED ASSETS</b>			
Freehold Property	7	1,702,242	1,738,772
Vehicle	7	0	0
Equipment	7	0	132
		<u>1,702,242</u>	<u>1,738,904</u>
<b>CURRENT ASSETS</b>			
Bookshop Stock		6,545	7,320
Accrued Revenue		3,316	5,357
Prepaid Expenses		2,899	5,170
Other Debtors	8	5,598	3,329
Bank Savings Accounts		249,310	138,140
Bank Current Accounts		49,773	148,543
Cash in Hand		146	150
		<u>317,587</u>	<u>308,009</u>
<b>LIABILITIES (falling due within 1 year)</b>			
Loans	9	40,535	48,768
Trade Creditors		5,813	7,652
Tenant and Key Deposits		2,916	2,791
Accrued Expenses		1,611	2,575
Prepaid Revenue		2,666	5,153
		<u>53,541</u>	<u>66,938</u>
<b>LIABILITIES (falling due after 1 year)</b>			
Loans	9	539,473	580,009
		<u>539,473</u>	<u>580,009</u>
<b>NET ASSETS</b>			
		<u>1,426,815</u>	<u>1,399,966</u>
<b>FINANCED BY</b>			
General Fund		1,233,986	1,283,116
Designated Funds	10	188,051	107,600
Restricted Funds	11	4,778	9,250
		<u>1,426,815</u>	<u>1,399,966</u>

Note: Prior year represented with £13.40 increase in Debtors.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- |                                   |          |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years  |
| Motor Vehicles                    | 4 years  |
| Fixtures and Installations        | 10 years |
| Freehold Property                 | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.
- l)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

## 2. ANALYSIS OF INCOMING RESOURCES

	2023/24 £	2022/23 £
<b>Donations and Legacies</b>		
Donations	81,906	67,604
	<u>81,906</u>	<u>67,604</u>
<b>Activities to Further the Charity's Objectives</b>		
Classes and Retreats	34,121	37,937
Bookshop	11,351	10,949
Rental Income (Buddhist Communities)	125,804	118,272
Room Hire	48,018	44,014
Carers Project	31,890	16,754
Miscellaneous Centre Activities	5,652	5,070
Other Income	5,993	16,599
	<u>262,829</u>	<u>249,594</u>
<b>Investment Income</b>		
Interest on Savings Accounts	3,583	1,858
	<u>3,583</u>	<u>1,858</u>
<b>Total Income</b>	<b><u>348,318</u></b>	<b><u>319,055</u></b>

Note: Prior year represented to include minor reallocation among Classes and Retreats, Bookshop, Room Hire and Miscellaneous - net increase in total income £7.90.

### 3. ANALYSIS OF RESOURCES EXPENDED

	2023/24 £	2022/23 £
<b>Buddhist Centre Administration</b>		
Bookshop Purchases	7,347	6,663
Centre Team Costs	112,847	92,303
Office Running Costs	1,779	2,307
Insurance	8,159	8,465
Publicity	1,001	1,101
Centre Activities	27,039	37,791
Carers Project	22,351	9,027
Centre Administration Costs	7,492	6,846
	<u>188,013</u>	<u>164,504</u>
<b>Property Running Expenses</b>		
Council Tax	9,284	8,721
Property Maintenance	29,082	24,339
Major Works and Improvements	1,024	1,000
Utilities	20,422	13,950
	<u>59,812</u>	<u>48,010</u>
<b>Financial and Other Costs</b>		
Mortgage Costs	19,634	21,220
Depreciation of Freehold Property	47,500	47,500
Donations	4,352	6,345
Legal and Professional Costs	0	0
Independent Examination	275	275
Governance: Attendance Expenses	0	0
Fundraising Costs	953	273
Sundry Expenses	930	928
	<u>73,644</u>	<u>76,540</u>
<b>Total Expenses</b>	<u><b>321,470</b></u>	<u><b>289,054</b></u>

Note: Prior year represented to include £14.50 increase in Bookshop Purchases.

#### 4. TRANSFERS

Transfers represent contributions to staff costs and overheads from the Carers Project and the Warwick Group, also a sum transferred to Restricted Funds to account for key deposits received during the year, another set aside to meet our mortgage contract obligations and funds earmarked to help meet the cost of a new electricity supply to one of our properties.

#### 5. INFORMATION REGARDING STAFF

The charity employed 6 full-time-equivalent staff during the year who were in receipt of remuneration based on the National Living Wage to meet their financial needs and support a simple Buddhist lifestyle. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	£
Aggregate Support	102,329
Aggregate Employer's NI	713
Aggregate Employer's Pension Contributions	4,455

#### 6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 3 trustees received support payments for other services provided to the charity (included in note 5). 3 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	£
Support	50,079
Out of Pocket Expenses	13,943

One trustee paid rent at the going rate as a tenant in one of our community houses.

#### 7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

<b>Depreciation was charged as follows:</b>	<b>£</b>
Cumulative charge at 31 May 2023	656,436
Charged during the year	47,500
Cumulative charge at 31 May 2024	703,936

<b>Depreciation of other assets:</b>	<b>£</b>
Cumulative charge at 31 May 2023	59,477
Charged during the year	7,709
Cumulative charge at 31 May 2024	67,186

No fixed assets were written down or written off during the year.  
The charity's depreciation policy was last reviewed (but not changed) in August 2022.

#### **8. DEBTORS**

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

#### **9. CREDITORS**

Loans represents the capital repayments due on the mortgage for 12 Park Road, 36 Park Hill and 80 Park Hill.

#### **10. DESIGNATED FUNDS**

This represents:

- (a) Residue of the Llewellyn legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used in the next five years).
- (b) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (c) Money set aside for a new electricity supply in one of our residential properties.
- (d) A reserve created to meet the contractual obligations of our mortgage.
- (e) Funds generated by and for the Warwick Group (to be used as needed).

#### **11. RESTRICTED FUNDS**

This represents:

- (a) Funds relating to the Carers Wellbeing Project.
- (b) Deposits held for tenants and keyholders.
- (c) Funds held for the Jewel Quest series of retreats.
- (d) Funds collected to pay for local Buddhists to go on retreat.
- (e) Funds collected to help team member with mobility issues.

# Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2024

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2024.

**Responsibilities and basis of report**

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 Charity'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Certified Chartered Accountants.

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: Annemie Philips

Date: 19/09/2024

Name: Annemie Philips (Satyapara)

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

Association of Certified Chartered Accountants.

Address: 9 Linden Road, Hampton, TW12 2JG

**BIRMINGHAM BUDDHIST CENTRE**

England & Wales - Charity number 516568

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# Accounts

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# BIRMINGHAM BUDDHIST CENTRE TRUSTEES' ANNUAL REPORT 2022/2023

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Reference and administrative details  
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The Trustees present their report and independently examined financial statements for the year ended 31<sup>st</sup> May 2023. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities Acts.

#### REFERENCE AND ADMINISTRATIVE DETAILS

All information given was correct at 31<sup>st</sup> May 2023.

Charity Name: Birmingham Buddhist Centre  
Registered Charity Number: 516568  
Address: 11 Park Road, Moseley, Birmingham B13 8AB

Trustees of the charity:

Maitrisara (Philippa Bobbett) Chair  
Shuddhakirti (Neal Greenwood), Treasurer  
Pasannamati (Pasannamati Frances Neal), Secretary  
Singhamati (Singhamati Hannah)  
Dharmashura (Alan Sabatini)  
Prajnabandhu (Clive Simpson)  
Dharmashalin (William Sullivan)

Bankers:

The Charity has a current account with:

CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

The charity also has a savings account with:

Scottish Widows, PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ  
Skipton Building Society, The Bailey, Skipton, North Yorkshire, BD23 1DN

Independent Examiner: Satyapara (Annemie Philips), ACCA.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A council of trustees is responsible for overseeing the affairs of the charity and setting the direction for its development. The constitution specifies that there should be no fewer than five and not more than ten members of the council. The council meets approximately four to six times per year. The Trustees delegate the day-to-day running of the charity to the members of the Centre team.

## Recruitment and appointment of trustees

The trustees are elected each year at the Annual General Meeting by the members of the charity. Other trustees may be co-opted by the Council during the year. New trustees are invited through discussion between existing trustees, to ensure that they are in harmony with the aims of the charity. In practice this means that trustees are selected from the pool of ordained Buddhists within Birmingham. Prior to their appointment, the new trustee's eligibility will be checked according to the guidance of the Charity Commission and they will be asked to complete a declaration confirming that they are not disqualified from acting as a charity trustee.

The trustees are aware of the Charity Commission's guidance on public benefit.

## Induction and training of trustees

On their appointment, the new trustee is given a copy of the constitution, the latest annual accounts and copies of the policies agreed previously by the trustees. An induction by the Chair of the trustees is also available. The new trustee is also provided with the Charity Commission guidance: **The Essential Trustee - What you need to know and what you need to do.**

## OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

### Principal purpose of the charity

The principal object of the charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the council's discretion), and maintaining close links with the Triratna Buddhist Order.

The charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

### Main activities, undertaken to further the purpose and for public benefit, and our achievements

In October 2022, the Team, trustees and President of the Buddhist Centre met to review the work of the Charity.

We created a map of our work which was summarised under the following headings:

1. Contributing to wider community wellbeing
2. Sharing the Dharma (the Buddha's teaching) in an accessible and relevant way
3. Building Sangha (spiritual community and support) including volunteer engagement and intergenerational interaction
4. Deeply transforming lives, specifically leading to gaining insight
5. Sharing the Dharma in ways that are capable of responding to the world
6. Actively encouraging diversity of all kinds
7. Promotion the vision of a dana (gift- or generosity-based) economy

### **Providing for the public: teachings, community, wellbeing**

All our events are run on a donation basis.

We ran 19 six-week courses open to the public aiming to introduce people to basic Buddhist teachings and meditation.

This reached a total of 268 people at introductory level and 84 at post-introductory level.

We ran 49 drop-in evening sessions with a programme of talks, workshops, ceremonies and discussions about Buddhism and meditation.

We ran three meditation day-events for newcomers.

We also ran weekly meditation mornings, two online classes per week and monthly weekend men's and women's mornings.

We also ran four very well-attended residential events, three mixed events in Herefordshire and one in Shropshire for women specifically. One of the events was a week in length, the rest weekends.

The Buddhist Centre continues to run groups open to the public for young people and people of colour, both on a monthly basis.

Many other public events took place during the year, including five festival days, two walks (with stories along the way) five harmony singing evenings and an art day aimed at families. We opened our gardens and provided refreshments for the annual Moseley in Bloom open gardens scheme.

### **Facilities at the Buddhist Centre**

Our building in South Birmingham is a peaceful space with numerous rooms and a well-tended large garden. When we are not using the rooms ourselves, we let them out for a wide range of wellbeing activities including art therapy, sound baths, yoga and counselling.

## Carers wellbeing

Commissioned by Forward Carers, we provided day breaks and weekly bodywork session in both Tai Chi and yoga and mental wellbeing group work for unpaid carers (of any faith and none). During the year, we ran a project funded by Awards for All (National Lottery Community Fund), a very successful programme to recruit, train and involve six carer mentors. In March 2023 we signed a multi-year contract to continue to provide these activities, plus residential breaks for carers.

## Hospital wellbeing

Mahasiddhi was chaplain at Queen Elizabeth hospital until May 2023 (when he stepped down from that role) and was available to patients and staff both Buddhist and non-Buddhist.

## Providing for needs of Buddhists in Birmingham

21 people became mitras during the year. This is a step people take when they want to express publicly that they are following the Buddhist teachings and practising the ethical principles of Buddhism within the context of Triratna, the Buddhist tradition to which we belong. Six study groups are provided for mitras to enable them to build on their understanding, deepen their practice and strengthen their friendships and connections.

Two members of our community were ordained this year. Toby became Abhayadhara in September 2022 during a retreat in Spain and David became Danabandhu in May 2023 in a ceremony that took place at the Birmingham Buddhist Centre with well over 100 people in attendance.

We felt privileged to host the funeral of our friend Moksacitta who had many friends in our community and whom many of us had known for 25 years.

Several events took place to support the ordination training of the 34 mitras who are training for ordination within our community. Two men and six women asked for ordination during the year.

## Volunteers

The Centre team is supported by dozens of volunteers who help in many wide-ranging ways. Nearly 30 people help with leading groups, classes and courses. 25 more support the classes and hold small discussion groups which are very much appreciated. There are also teams for cleaning, gardening and hosting special events. The Trustees wish to express their thanks to all who participate in this way.

## Supporting other charities

We collected food donations for the local food bank and clothes for the homeless charity in Birmingham SIFA Fireside - where some of the members of our community also volunteer.

We also raised money for an appeal by Tiratanaloka, another charity within our spiritual community, based currently in Wales, in their efforts to buy a new property which will help them accommodate more women training for ordination, which is their purpose.

We also donated to the Triratna European Chairs Assembly for provision of support and networking with other similar charities.

## Finally

The trustees wish to thank the talented and committed Centre team for all their work over the year.

## FINANCIAL REVIEW

For practical purposes our finances fall into three categories: Buddhist Centre, Residential Properties and Carers Wellbeing Project. Each made an important contribution to the combined presentation of our Annual Accounts which give an overall picture of the charity's financial position - a surplus of £30,008 for the year, which is a slight improvement on the previous year.

It was a reasonably successful year for the Buddhist Centre itself, with income around 15% over budget and expenditure just 1% over budget, resulting in a modest surplus. This is remarkable considering the impact of inflation and higher energy bills and largely attributable to the improvement in attendance at our classes and retreats and in income from renting out rooms for which we have no immediate need.

Income and expenditure from residential properties were both around their budgeted figures, resulting in a modest surplus which we applied to the property refurbishment and loan repayment reserve. There are significant works in the pipeline, but we are confident that the reserve is sufficient to cover them and occupancy levels remain good.

Our long-established Carers Wellbeing Project continued to cover its costs and make a helpful contribution to the charity's overheads.

## ACCOUNTING AND REPORTING BY CHARITIES

### Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial control.

### Risk Management

The trustees have a duty to identify the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the negative consequences of those risks.

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.

Insurances are in place and regularly reviewed to ensure they meet our needs. We keep our policies on Financial Management, Health and Safety, Safer Recruitment and Safeguarding up to date. We have access to the Triratna Safeguarding Officer and we are members of the safeguarding advisory body for faith groups, Thirtyone:Eight. Training is provided in those policy areas plus other relevant areas, such as Mental Health First Aid.

### Policy on Financial Reserves

Most of the charity's fixed assets are in the form of five properties. All of these properties are used by the charity in the furtherance of its aims. While the charity's fixed assets more than cover its long-term liabilities, the trustees recognise that the

charity incurs current liabilities in the running of the Buddhist Centre. Therefore the council has agreed that the charity should maintain a cash reserve of at least £60,000 and review this sum annually. So that we may continue to meet this requirement, we will give attention to increasing income and restraining current expenditure. The charity also has some cash reserves invested short-term in savings accounts, most of which has been earmarked for further refurbishments to the Birmingham Buddhist Centre and our residential properties and the repayment of the loan to Triodos Bank.

On behalf of the Trustees

Maitrisara

On behalf of the Trustees

Dharmashura

Approved by the Trustees 13<sup>th</sup> October 2023

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

## STATEMENT OF FINANCIAL ACTIVITIES 2022/23

	Notes	Unrestricted Funds			2022/23 Total	2021/22 Total
		General Fund	Designated Funds	Restricted		
		£	£	£		
<b>INCOMING RESOURCES</b>						
Donations and Legacies	2	67,604	0	0	67,604	68,260
Activities to Further Charity Objectives	2	110,349	122,483	16,754	249,586	236,146
Investment Income	2	768	1,085	4	1,858	349
<b>TOTAL INCOMING RESOURCES</b>		<b>178,721</b>	<b>123,568</b>	<b>16,758</b>	<b>319,047</b>	<b>304,755</b>
<b>RESOURCES EXPENDED</b>						
<b>Direct Charitable Expenditure</b>						
Buddhist Centre Administration	3	134,221	21,241	9,027	164,489	147,674
Property Running Expenses	3	19,090	28,772	147	48,010	53,999
Financial and Other Costs	3	16,631	58,720	1,189	76,540	78,246
<b>TOTAL RESOURCES EXPENDED</b>		<b>169,942</b>	<b>108,734</b>	<b>10,363</b>	<b>289,040</b>	<b>279,920</b>
<b>NET INCOME/EXPENDITURE</b>		<b>8,779</b>	<b>14,834</b>	<b>6,395</b>	<b>30,008</b>	<b>24,835</b>
<b>TRANSFERS</b>						
Transfers to General Fund	4	12,197	-500	-11,697	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>20,976</b>	<b>14,334</b>	<b>-5,302</b>	<b>30,008</b>	<b>24,835</b>
Balance brought forward		1,262,102	93,266	14,552	1,369,920	1,345,084
Prior Year Adjustments		45	0	0	45	1
Balance carried forward		1,283,123	107,600	9,250	1,399,973	1,369,920

## BALANCE SHEET AT 31 MAY 2023

	Notes	31/05/23	31/05/22
		£	£
<b>FIXED ASSETS</b>			
Freehold Property	7	1,738,772	1,785,296
Vehicle	7	0	0
Equipment	7	132	543
		<u>1,738,904</u>	<u>1,785,839</u>
<b>CURRENT ASSETS</b>			
Bookshop Stock		7,320	5,475
Accrued Revenue		5,357	14,660
Prepaid Expenses		5,170	2,284
Other Debtors	8	3,316	2,088
Bank Savings Accounts		138,140	122,432
Bank Current Accounts		148,563	128,090
Cash in Hand		150	155
		<u>308,015</u>	<u>275,183</u>
<b>LIABILITIES (falling due within 1 year)</b>			
Loans	9	48,768	49,113
Trade Creditors		7,652	2,024
Tenant and Key Deposits		2,791	2,416
Accrued Expenses		2,575	387
Prepaid Revenue		5,153	8,342
		<u>66,938</u>	<u>62,281</u>
<b>LIABILITIES (falling due after 1 year)</b>			
Loans	9	580,009	628,777
		<u>580,009</u>	<u>628,777</u>
<b>NET ASSETS</b>		<u>1,399,973</u>	<u>1,369,965</u>
<b>FINANCED BY</b>			
General Fund		1,283,123	1,262,102
Designated Funds	10	107,600	93,266
Restricted Funds	11	9,250	14,552
		<u>1,399,973</u>	<u>1,369,965</u>

Note: Fixed Asset values for prior year re-presented - no change in Fixed Asset total.

Note: Prior year Trade Creditors reduced by £45 from accounts presented last year.

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- |                                   |          |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years  |
| Motor Vehicles                    | 4 years  |
| Fixtures and Installations        | 10 years |
| Freehold Property                 | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.
- l)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

## 2. ANALYSIS OF INCOMING RESOURCES

	2022/23 £	2021/22 £
<b>Donations and Legacies</b>		
Donations	67,604	67,587
Coronavirus Job Retention Scheme	0	673
	<u>67,604</u>	<u>68,260</u>
<b>Activities to Further the Charity's Objectives</b>		
Classes and Retreats	38,354	24,795
Bookshop	10,934	8,401
Rental Income (Buddhist Communities)	118,272	114,294
Room Hire	44,000	32,359
Carers Project	16,754	50,167
Mindfulness	0	900
Miscellaneous Centre Activities	4,673	4,134
Other Income	16,599	1,097
	<u>249,586</u>	<u>236,146</u>
<b>Investment Income</b>		
Interest on Savings Accounts	1,858	349
	<u>1,858</u>	<u>349</u>
<b>Total Income</b>	<u><u>319,047</u></u>	<u><u>304,755</u></u>

### 3. ANALYSIS OF RESOURCES EXPENDED

	2022/23 £	2021/22 £
<b>Buddhist Centre Administration</b>		
Bookshop Purchases	6,648	5,272
Centre Team Costs	92,303	85,912
Office Running Costs	2,307	1,865
Insurance	8,465	8,182
Publicity	1,101	448
Centre Activities	37,791	14,267
Carers Project	9,027	25,141
Centre Administration Costs	6,846	6,589
	<u>164,489</u>	<u>147,674</u>
<b>Property Running Expenses</b>		
Council Tax	8,721	8,415
Property Maintenance	24,339	22,713
Major Works and Improvements	1,000	14,277
Utilities	13,950	8,594
	<u>48,010</u>	<u>53,999</u>
<b>Financial and Other Costs</b>		
Mortgage Costs	21,220	22,759
Depreciation of Freehold Property	47,500	47,500
Donations	6,345	6,466
Legal and Professional Costs	0	0
Independent Examination	275	250
Governance: Attendance Expenses	0	0
Fundraising Costs	273	318
Sundry Expenses	928	953
	<u>76,540</u>	<u>78,246</u>
<b>Total Expenses</b>	<u><u>289,040</u></u>	<u><u>279,920</u></u>

#### 4. TRANSFERS

Transfers represent contributions to staff costs and overheads from the Carers Project and the Warwick Group, also a sum transferred to Restricted Funds to account for key deposits received during the year.

#### 5. INFORMATION REGARDING STAFF

The charity employed 6 full-time-equivalent staff during the year who were in receipt of remuneration referred to as 'support'. To calculate their support requirements staff are asked to assess what they need. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	£
Aggregate Support	81,955
Aggregate Employer's NI	0
Aggregate Employer's Pension Contributions	4,542

#### 6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 3 trustees received support payments for other services provided to the charity (included in note 5). 3 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	£
Support	38,043
Out of Pocket Expenses	13,930

One trustee paid rent at the going rate as a tenant in one of our community houses.

#### 7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

<b>Depreciation was charged as follows:</b>	<b>£</b>
Cumulative charge at 31 May 2022	608,936
Charged during the year	47,500
Cumulative charge at 31 May 2023	656,436

<b>Depreciation of other assets:</b>	<b>£</b>
Cumulative charge at 31 May 2022	52,295
Charged during the year	7,183
Cumulative charge at 31 May 2023	59,477

No fixed assets were written down or written off during the year.  
The charity's depreciation policy was last reviewed (but not changed) in August 2022.

#### **8. DEBTORS**

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

#### **9. CREDITORS**

Loans represents the capital repayments due on the mortgages for 12 Park Road, 36 Park Hill and 80 Park Hill.

#### **10. DESIGNATED FUNDS**

This represents:

- (a) Residue of the Llewellyn legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used in the next five years).
- (b) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (c) Funds generated by and for the Warwick Group (to be used as needed).

#### **11. RESTRICTED FUNDS**

This represents:

- (a) Funds relating to the Carers Wellbeing Project.
- (b) Deposits held for tenants and keyholders.
- (c) Funds held for the Jewel Quest series of retreats.
- (d) Funds collected to pay for local Buddhists to go on retreat.
- (e) Funds collected to help team member with mobility issues.

# Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2023

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2023.

**Responsibilities and basis of report**

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 Charity'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Certified Chartered Accountants.

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: Annemie Philips

Date: 25/09/2023

Name: Annemie Philips (Satyapara)

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

Association of Certified Chartered Accountants.

Address: 9 Linden Road, Hampton, TW12 2JG

**BIRMINGHAM BUDDHIST CENTRE**

England & Wales - Charity number 516568

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# Accounts

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**BIRMINGHAM  
BUDDHIST CENTRE**

**TRUSTEES' ANNUAL REPORT  
AND ACCOUNTS**

**2021/2022**



# Birmingham Buddhist Centre

## Annual Report 2021/22

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#### A. Introduction

#### B. Main activities, undertaken to further the purpose and for public benefit, and our achievements

##### 1. An Update on our Vision and Strategic Development

- a. Building and Being a Vibrant Sangha
- b. Developing High Quality Teaching
- c. Maintaining an Altruistic Perspective

##### 2. Inspiring Buddhist Practice at the Buddhist Centre

##### 3. Residential Communities

##### 4. Reaching Out to the Local Community

##### 5. An Adapting and Flourishing Buddhist Centre and Community

##### 6. Financial Review

##### 7. Accounting and Reporting by Charities

### **A: Introduction**

The Trustees present their report and independently examined financial statements for the year ended 31st May 2022. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities, and the Charities Acts.

## REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Birmingham Buddhist Centre

Registered Charity Number: 516568

Address: Birmingham Buddhist Centre

11 Park Road, Moseley, Birmingham B13 8AB

Trustees of the Charity:

Maitrisara (Philippa Bobbett), Chair

Shuddhakirti (Neal Greenwood), Treasurer

Pasannamati (Pasannamati Frances Neal), Secretary

Singhamati (Singhamati Hannah)

Dharmashalin (William Sullivan)

Dharmashura (Alan Sabatini)

Prajnabandhu (Clive Simpson)

Bankers:

The Charity has a current account with:

CAF Bank Limited

25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

The Charity also has savings accounts with:

Scottish Widows

PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ

Skipton Building Society

The Bailey, Skipton, North Yorkshire, BD23 1DN

Independent Examiner: Satyapara (Annemie Philips), ACCA

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A Council of Trustees is responsible for overseeing the affairs of the Charity and setting the direction of its development. The Council meets approximately four to six times per year. The Trustees delegate the day-to-day running of the Charity to the members of the Centre Team. The Trustees are elected each year at the Annual General Meeting by the members of the Charity. Other Trustees may be co-opted by the Council during the year. The Trustees are aware of the Charity Commission's guidance on public benefit.

## OBJECTIVES AND ACTIVITIES

### Principal Purpose of the Charity

The principal object of the Charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the Council's discretion), and maintaining close links with the Triratna Buddhist Order.

The Charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The Charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

### **B. Main activities, undertaken to further the purpose and for public benefit, and our achievements**

This year we have emerged from the pandemic phase and kept the building open and classes running for most of the time.

Some of the innovations from the lockdown phases remain, including some online activities, hybrid (in-person and online) events and booking systems which we found streamline our administration in helpful ways. On the whole people are keen to attend in-person classes and online attendance has dwindled.

Some new innovations happened this year:

A Thursday lunchtime Dharma class led by Shuddhakirti called “Wake Up!”

An Online Meditation Hall every morning between 8am and 9am (until 10am for part of the year)

To increase opportunities for in-person contact we trialled a day retreat for complete newcomers called “Learn to Meditate in a Day” and also monthly Men’s Mornings led by Dharmashalin and monthly Women’s Mornings led by Singhamati which have been very well attended.

There have been some changes in the Centre Team this year too. We were sorry to see Maitrimati leave in February and wish to thank her for her excellent work in her time with the Buddhist Centre. In March we welcomed Alice who has many talents, especially in the area of publicity and design.

This report elaborates further on our activities and achievements, including why they are of public benefit, and summarises how the Buddhist Centre has emerged from the most intense impact of the pandemic towards more active in-person engagement.

## **1. An Update on our Vision and Strategic Development**

### a) Building and Being a Vibrant Sangha

After all the isolation and dislocation of the pandemic, people have gradually become more confident about coming back to the Buddhist Centre in person. Though the online connection sustained relationships and people met up as best they could, there was a palpable shift in the sense of connection when people were able to come together in person again.

One of the key moments was the well-attended July 2021 Mitra Ceremony of Debbie, Alice, Tom and Graham which took place in the garden. We transformed it into a magical realm for the evening, with a full PA system.

Another important connecting event was the residential retreat at Adhisthana in October 2021 around the theme of the Karaniya Metta Sutta.

We have also kept our weekly Sangha Night going for most of the year. In 2021 the theme was the Noble Eightfold Path and in 2022 Avalokitesvara. This has been offered as a hybrid event as sangha members have varied in the extent to which they were willing to attend in-person events.

The implications of the pandemic were still with us though and people helped each other practically and emotionally with the effects of it. For some the uncertainties of the post-lockdown phase were more challenging than the lockdowns themselves. Support around these challenges strengthened the sense of sangha.

In September and March our President, Paramartha, visited the Buddhist Centre to lead events, give talks and meet with individuals and groups. His support is very much appreciated.

## Racial Diversity

We have continued our work on racial diversity and in September Parveen Poonia met with the Trustees to discuss some of the issues that the Buddhist Centre could consider in terms of racial diversity of the sangha.

Jayabodhi and Parveen continued online half-day retreats for People of Colour which ran until December 2021. These were then revisioned for a launch as in-person events from 2022.

In November and December a Sangha Night series of five evenings called Beloved Community looked at different ways in which social divisions in society can be met with love and wisdom. The themes were disability, class, race, gender diversity and age. We were again able to use the technology of Zoom to invite Kamalanandi from Sheffield and Shraddhasiddhi from London who led the evening on gender diversity. We feel it is important to look at the whole range of diversity issues collectively, race, disability etc , especially as many of the issues and strategies overlap.

Maitrisara has been involved, on behalf of the European Chairs Assembly (ECA), in appointing and supporting (through the project steering group) a Racial Diversity Coordinator for the ECA: Aryarakshita. Part of Aryarakshita's remit is to support Tiratna Centres with their diversity work and Birmingham is one of her priorities.

#### b) Developing High Quality Teaching

During the year, we were able to run eight in-person introductory courses and two online courses, each lasting six weeks. One of the introductory courses was trialled with a new format. These courses initially had to have their numbers capped for reasons of social distancing. When we took the cap off in February, the bookings went up to an average of 66 per course, which is a higher number than pre-COVID classes of this kind.

After investing in teacher training for Mitras who are training for ordination in previous years, this team really came into its own, co-leading courses through this year. The quality of their contribution was really impressive. Toby, Roz and Mike, together with Satyabodhini (who was ordained during the year), enhanced our Order teaching team and gave these Mitras valuable experience, confidence and inspiration. We ran two training days for the Mitras during the year.

The large introductory group sizes and the need to socially distance the participants led us to increase the size of the support team so that we could divide into groups during the sessions. This has been a great success, not only for the engagement and confidence of the support team but because it seems to have had an influence on the experience of the attendees, resulting in them making a greater commitment to the course. This has reduced the mid-course drop out rate.

#### c) Maintaining an Altruistic Perspective

It is important for us to respond to the local community and share our skills and make available our resources in ways that benefit Birmingham residents who are not connected to us through a shared faith.

While we have ceased to offer our own yoga programme, we have maintained our two other community-focused projects, the Wellbeing for Carers project and our Birmingham Mindfulness project.

## **2. Inspiring Buddhist Practice at the Centre**

In addition to the ten Introductory Courses already mentioned, the Centre offered the following classes:

Study evenings of small groups meeting weekly, for men and for women, covering the Four-Year Dharma Training Programme. These took place online and in-person.

Eight six-week Going Deeper Courses online with the following themes:

- Mind and Emotion in Early Buddhism, led by Shantiprabha and Nagadevi
- Wake Up to a New Life, led by Shuddhakirti and Sangharuchi
- Turning Towards Awakening: Significance and purpose of Buddhist ritual, led by Sagarasri
- The Breathing Body as a Path of Relaxation: Insight and the ever-opening heart, led by Hridayagita
- Free Time! From clock-watching to free-flowing! led by Dharmashalin and Sagarasri.
- Images of the Transcendental, led by Sthanashraddha and Sangharuchi
- The Core Doctrines of Buddhism, led by Vidyaruchi and Dharmashalin
- Living in a World of (not only) Pain, led by Dhammaloka and Mike Thompson

Weekly Tuesday evening Introductory Drop-in meditation classes online (until April 2022), led by Shuddhakirti.

Weekly Wednesday lunchtime introductory meditation online, led by Shuddhakirti

Silent Saturday morning meditation for experienced meditators, led by Prajnabandhu throughout the year.

Hybrid Sangha Nights on Thursdays with several speakers from outside Birmingham during the year including two book launches. Shantigarbha spoke about his book *The Burning House: A Buddhist Response to the Climate and Ecological Emergency* in September and in April, Devamitra discussed his book *Entertaining Cancer*. From

outside Birmingham, we also hosted Shrewsbury-based meditation teacher Vajradevi and Triratna's Young Person's Co-ordinator, Kshantikara. One of the speakers, Munisha, spoke from Sweden via Zoom and we could project her onto a large screen visible in the shrine room. Most of the rest of the Sangha Night events were offered by our wonderful local Order members.

### Women's Dharma Study

Maitrimati led a Foundation Year study group which was supported by Vicky Beckett. Maitrisara led a Year 2 group and Suddhimani a third group in the final stages of Year 2.

Maitrimati took up her role in April 2021 as Women's Mitra Convenor and we were sad to see her go in February 2022, wishing her well for her next phase returning to social work.

While with us Maitrimati organised a number of events for women:

In June and July, two events for women Mitras were offered on the Doors to Liberation.

For women who have asked for ordination, there was a morning meeting online with Prajnagita in September and then two other events in October 2021 and March 2022.

In January Singhamati launched a monthly Saturday morning gathering for women which has been very well attended.

### Men's Dharma Study

In August Dharmashalin started a monthly Saturday morning session for men. The aim was to create space for men to connect with each other. This was supported by Mahasiddhi, Jayabodhi and Sthirabandhu. This has been well attended with a good mix of newer friends and Mitras.

A new Foundation Year study group started in May and three other Mitra study groups continued with Shuddhakirti, Subhamati and Shantiprabha, plus a post-study group.

There were also two days for men training to join the Order. These were based on the Eight Guidelines.

## Festivals

In July we celebrated Dharma Day, focusing on Vajrasattva. This was led by Karunavajra and Maitrisara.

In September, Padmasambhava Day was led by Sthanashraddha and Dharmashalin. This included the ritual consecration of the Padmasambhava rupa we have at the Buddhist Centre. This event was designed by Sthanashaddha, an extraordinarily creative ritualist and we are lucky to be able to call on his talents in this way.

Sangha Day in November featured a talk by Dharmashalin, which for particular reasons he only had an hour's notice to prepare. It is a delight to see Dharmashalin's skill in crafting a beautifully constructed, articulate and inspiring talk almost off the cuff. The Buddhist Centre is fortunate to have his talents to call on.

Parinirvana Day in February was titled Marking the Death of the Buddha and was led by Sangharuchi and Jayabodhi.

Finally, the full moon of May heralded Buddha Day which focused on the Bodhi Gaya Experience and was led by Dharmashalin and Singhamati.

## Retreats

After a year where residential retreats were really not possible, we were very glad to be able to hold the Birmingham Sangha Retreat in October 2021 at Adhithana near Malvern. Unfortunately, there were a few cases of COVID which meant that the co-leader and another member of the Centre Team weren't able to go. But other Order members valiantly rallied round and it was a great success.

We were also able to hold the Midland Women's Weekend Retreat called "More Precious than the Rarest Gem" in December 2021 at Adhithana, which was also affected by COVID as the co-lead for that couldn't go either, but it went well and was much appreciated.

We also held four non-residential retreats:

In August we held a weekend retreat led by Dharmashalin and Maitrimati called "Meeting the Buddhas".

In December Dhammaloka and Mike Thompson led a day called "Exploring the Practice of Meditation".

At the turn of the New Year Dharmashalin led a non-residential retreat on the theme of "Stories from the Zen Tradition".

In March Paramartha led a day retreat for Mitras and Order members called "Recollecting the Buddha".

Many people continued to participate in the wide range of online retreats that have become available elsewhere in Triratna's community. These are accessible and affordable and supplement the more locally-based in-person retreats very well.

#### New Initiatives and Other Events

This report has already mentioned the new online Dharma Class on Thursday lunchtimes called "Wake Up", the Online Meditation Hall and the day event aimed at complete newcomers called "Learn to Meditate in a Day".

Another innovation was to feature the topic of dana (generosity) in September with a view to raising the awareness within the sangha about how the Buddhist Centre works in terms of its financial resources. Maitrisara and other Order members spoke to different groupings of the sangha, for example, during women's and men's evenings. Many people responded generously with offers of volunteer help and additional standing orders.

In April we held a “Love Your Centre Day” which was led by Maitrisara, Vijayasri and Julia. Thanks to the brilliant planning done in advance by Julia, we managed to get to some of the jobs that can’t be done in the normal rota of cleaning. And people got a somewhat surprising amount of enjoyment and satisfaction out of cleaning!

### Mentoring Project

After the very successful mentoring project we ran in early 2021 when the lockdown was in full effect, we ran the project a second time. The aim of the project was to support mentees to take their meditation practice deeper in dialogue with a more experienced practitioner. This time 32 people took part with 20 people mentored by 12 Order members.

### Young Buddhists Group

The Young Buddhists Group (under 30) have been meeting monthly, in person, for the past 12 months. This has been a space for young people to explore meditation, dharma and cultivate spiritual friendship.

The monthly sessions have included evenings led by Order members, such as a meditation workshop with Pasannamati, an exploration of Green Tara with the European Young Persons Coordinator, Kshantikara, and an evening on “How to be a friend” with Shuddhakirti.

A particular highlight was an evening led by team member Alice Evans on the power of art and the magic of mindful making. Members of our Young Buddhists Group members also attended two retreats in the wider Triratna network organised by Adhithana and Sheffield Buddhist Centre.

The group is co-ordinated by a team of three Mitras, Alice Evans, Matty Evans and Lucy Whittaker.

One of the team, Cara Armstrong, has now moved to London. Cara gifted the team with care, support and passion, helping to grow the roots of a flowering young person's sangha in Birmingham.

### Dharma Arts

In the art exhibition space, we hosted an exhibition by Judith Fleetwood-Walker.

### Maintaining an Ethical, Caring, Socially-Engaged and Environmentally Aware Perspective

As a Buddhist Centre we are committed to living ethically, without causing harm to people or the planet, practising the Buddhist precepts and following our own set of Ethical Guidelines. In addition we help to care for others by having policies on Safeguarding Adults and Children, with named Safeguarding Officers.

In 2021 Maitrisara stepped down as Safeguarding Trustee and we appointed Pasannamati to take up that role.

We continue to be part of the Triratna Sustainable Buddhist Centre Scheme, which includes using a green energy supplier, recycling, being a Fairtrade place of worship, and following a vegan shopping policy, in order to maintain and exemplify our commitment to climate and environmental awareness.

### **3. Residential Communities Update**

Our Maintenance Manager, Vicky, has been co-ordinating various projects around the different residential properties.

At 12 Park Road major work has been happening, including an exterior works project, with hundreds of individual components, such as major repairs to windows, leadwork on the roof, chimneys and capping. Inside a new stair carpet has been installed, the tile floor has been restored and improvements made to fire safety.

At the flats in 36 Park Hill the stairs and hallway were redecorated and a replacement bathroom fitted in one of the flats, including a level-access wet room, with new toilet and sink funded by Birmingham City Council and supervised by the Buddhist Centre.

Vicky's careful and thorough work is very much appreciated by the Trustees.

We have a number of tenants who help support maintenance in their homes. There are too many to list, but notably Heiko, Shantavira, Sinhavacin and Steve Freer have made invaluable contributions.

The Salisbury Road community has generously replaced the kitchen at its own expense. The Park Hill community is creating a utility room out of the ground-floor toilet, to free up the first-floor bathroom, and is planning to modernise the ground-floor bathroom – again at its own expense. We would like to thank them for this generosity.

#### **4. Reaching Out to the Local Community**

The Birmingham Buddhist Centre is committed to engaging with, reaching out to and being of public benefit to the wider community. We do this in many ways, not limited to but including: school visits, outreach classes and chaplaincy work at the Queen Elizabeth Hospital.

In September we were one of the gardens chosen by Moseley in Bloom for the Open Gardens event and provided tea and cake for hundreds of visitors who came to the Buddhist Centre on the day.

##### School Visits

We began to see a recovery of school visits in the year 2021-22, after the embargo created by COVID restrictions in the previous year. We hosted 15 school visits during the period. Because of a shortage of hosts, we were not able to fulfil every request from schools. We've trained another two hosts, including Alice who is a Centre Team member, and hope to be able to increase the number of visits in the 2022-23 academic year. Many thanks to the volunteers hosting school visits during the year, namely Sinhavacin, Mike Thompson, Roz Goddard, Matty Evans, Anthony Tuckwell and Andrew Miles.

##### Outreach Classes

##### Warwick

The Warwick Group continues to develop, led by a team of Mitras together with Karunavajra. They write:

“We are very grateful for the contributions of all Order members, both local and from further afield, in supporting weekly meetings and day retreats. Warwick team members attended the ECA’s “Groups and Pioneers” gathering via Zoom and in person on retreat at Adhithana. This has been very helpful in maintaining momentum through the pandemic and also providing support and ideas for growth.

In July 2021, just as lockdown ended, we held our first Warwick-based Mitra Ceremony, welcoming Rush and Natalie into the Triratna Buddhist Community. We have also run several Introductory Courses during the year and welcomed new visitors to the sangha.

Many members of the Warwick Group have joined the Birmingham sangha at the Buddhist Centre and on retreat, and we were also delighted to join the Worcester and Ledbury groups for our own retreat at Adhithana.

Our first local study group formed, led by Sangharuchi and following the online Dharma course. Social events have included local walks, meals out and film nights.”

#### University of Birmingham

For a number of years the Meditation Society at the University of Birmingham has invited us to support their activities. This has been facilitated for another year by Matty and Dharmashalin. The academic year beginning 2021 has been one of the most popular to date (in one of the sessions we ran out of chairs!). Alongside the weekly 90-minute sessions, two day retreats at the Birmingham Buddhist Centre were very well attended.

#### Offering a Substantial Contribution to the Wellbeing of the Wider Community

##### Hospital Chaplaincy

Mahasiddhi, chaplain at the Queen Elizabeth Hospital, together with his Buddhist colleague from the Community of Interbeing, John Roberts, continues to work within a setting where COVID still dominates the landscape.

Mahasiddhi writes:

“There are fewer cases than last year but there are fewer staff, the various waves of COVID having taken their toll on the staff and dissuaded them from going back. A number left and went elsewhere, often saying that they can’t unsee or unhear what they have witnessed and lived through.

Hence we have been able to see less staff for mindfulness or other support because they are just too busy. Social distancing, too, has meant that we have only been able to see staff in small groups anyway. Over the year in question there was still no collective practice permitted. Nonetheless we still managed to log some 1,234 staff encounters. And for the QE sangha on our occasional Saturdays we were blessed by the Birmingham Buddhist Centre making space available to us.

This demonstrates the need of staff for support and some valuable ‘me time’ with the option to unload in a small intimate context, then doing some meditation, and this has been very much appreciated.

Being alongside patients has been extremely significant, welcomed and meaningful, especially as such connection tends to be with patients who are termed ‘end of life’, with a fair number being seen for anxiety or panic attacks.”

#### Wellbeing for Carers Project

The Wellbeing for Carers Project, now in its 18th year, was badly affected by COVID, but we were able to re-establish many of our services for carers this year.

We held three overnight breaks and one weekend break for carers at Holland House and Charney Manor;

Re-established weekly tai chi classes;

Re-established weekly yoga classes; and

Re-established monthly carers days (with yoga, tai chi and meditation).

We also continued the online meditation session on Tuesdays. Many thanks to Jo Elson for overseeing this project.

We successfully bid for funding from Awards for All, the National Lottery Communities Fund, for £9,700 to run a peer mentoring project in late 2022.

Many thanks to Julia for her support with the administrative side of this project.

Many thanks to Maitrimati and Alice for co-ordinating the whole Wellbeing for Carers Project.

We continue to appreciate the support of Simon and Dionne from the Forward Carers Consortium which funds the project, itself commissioned by Birmingham City Council.

### Birmingham Mindfulness

In December 2018 we launched Birmingham Mindfulness to offer mindfulness courses aimed specifically at improving the health and wellbeing of those living with chronic illness, stress and anxiety.

During this financial year we ran one Breathworks Intensive, covering the eight-week course in four day retreats. Seven people attended. This was led by Singhamati and generously supported by Tracy Clifford and Claire Page. Since the pandemic we have found that it has become more difficult to attract participants for these courses and we had to cancel at least one course. Despite lowering the cost of the course, this hasn't had an effect on bookings.

### Room Hire

The impact of COVID on room hire continued into the first half of the reporting period, but the latter half of the year 2021-22 has seen a recovery as COVID restrictions have eased. From January onwards monthly income from room hire has been at levels comparable to before the pandemic.

There has been a change in the mix of hire types, with a growing trend for sound baths in the larger rooms and a decrease in the number of therapists making regular use of the therapy room.

We've undertaken a new form of room hire with Birmingham Centre for Arts Therapies. They have equipped the Garden Meeting Room as an art and music therapy room, and have exclusive use of it during weekdays. This arrangement has been successful in providing a steady and predictable income for times which would otherwise be low demand. We very much appreciate the efforts of Visarada, the Centre Manager, to bring the room hire activities back to some degree of normality and stability.

## **5. An Adapting and Flourishing Buddhist Centre and Community**

It's a significant moment in the life of the Buddhist Centre when people make the commitment involved in becoming a Mmitras, asking for Ordination and getting ordained.

Two women, Debbie and Alice, and two men, Graham and Tom, became Mmitras in Birmingham during the year from Birmingham and two women, Natalie and Rush, from Warwick.

Tom and Rafael asked for ordination. Also Anthony moved to Birmingham and asked for ordination just as he arrived.

During the year, two women were ordained.

Firstly Doreen Wilson became Candradarshana and was ordained in February. Candradarshana was going to be ordained later in 2022 but it became apparent in February that the deterioration in her health meant that she was unlikely to live long enough to attend that retreat. So the ordination was brought forward and she was ordained in her home with her Sangha friends and family around her. Sadly she died two weeks later. We celebrated her life at a day-long vigil, funeral, vigil and wake in March led by Singhamati.

Veronica had been invited to her ordination retreat in 2020 but because her private preceptor is in Australia and , they have been unable to travel to the same country.

We were delighted when Veronica became Satyabodhini at her ordination in March at Vijayaloka Retreat Centre near Sydney, Australia.

As the Buddhist Centre's volunteers and sangha members were able to come back to the Buddhist Centre, we were able to re-open some of the resources, such as the Library, where Deborah Ashley has done a great job reorganising things and Paul Bunday has been updating the catalogue.

We did some significant work in the garden, replanting several of the beds, with help from Jess (regular garden volunteer) and Suddhimani (occasional helper). One bed we had to recreate after the splendid job Heiko did to save (rebuild) the old garden wall.

The thriving of the Buddhist Centre is due to the generosity and engagement of the local Order members, Mitras and friends. Order members continue to engage well at the Buddhist Centre, helping to run activities, and there are around seventy active Mitras who are taking greater responsibility as time goes by.

In particular, we would like to mention:

The Centre Team who were working with a myriad of different factors to bring the Buddhist Centre back to life during this period.

Nagadevi, who stepped down from the Trustees during this time and who has put years of dedicated effort into the Buddhist Centre across a whole range of activities.

The Trustees, who helped the Centre Team navigate the journey out of lockdown through the oversight of policy, finances and the Buddhist Centre's capacity to fulfil its vision as well as the duty of care to all sangha members.

Sagarasri, Sthanashraddha and Balajit, who have held monthly pujas at the full moon at Sangha Night.

Singhamati, who took on to organise monthly events for women.

Vijayanandi, for her help with the Secondhand Bookshop.

Deborah Ashley, who helps organise the Library.

The amazing Gleam Team, keeping the cleaning going in the Buddhist Centre. Co-ordinated by the wonderful Julia and with the help of Satish, Tash, Frankie and Vijayashri.

Dharmashura who, with the help of Jess and Suddhimani, worked to care for our beautiful garden which was so enjoyed for meetings and events during the year when people felt safer there from infection risk.

Visarada, for all his work on restoring the room hire activity.

Matty, Nick, Graham and Merry, who operated the technology which enabled the hybrid events to take place.

Help in the office from Lucy, Sarvapala and Nick Dufrane who helps us with the website.

Maintenance volunteers Giles and Francesco.

And many, many more.

## **6. Financial Review**

Buddhist Centre

Compared with the previous year, which was so affected by COVID closure, income increased by 9%.

We were particularly pleased by the fact that our income from hiring out rooms not in use for our own activities recovered from £9,748 in 2021 to £32,359 for the year ending May 2022. It was also a good year in the Bookshop, bouncing back after lockdown to make a contribution of over £3,000.

We weren't able to run quite as many retreats as in a pre-pandemic year affecting our income from that side.

We are very grateful to more than 100 people who support us through regular giving in the form of standing orders. These have remained reasonably stable over the period with a boost in Autumn 2021 following our standing order appeal.

The “Money Club” continues to meet to look at income streams. Having multiple income streams has served us well over the past few years as the unexpected impact of COVID has been mitigated by other streams less affected by it.

Expenditure for the Buddhist Centre was up 10% as our activity levels increased. Much of our spending goes to support six people on the Centre Team, as well as covering the costs of our activities, the building, energy bills, and insurances. With better access to the Buddhist Centre this year, we were able to get more maintenance work done compared with the previous year, including the rebuilding of an old garden wall which had become unstable - and is now again an attractive feature in our landscape.

### Residential Properties

Income and expenditure on our residential properties (flats and Buddhist Communities) are pretty much on track, with the residential account showing a modest annual surplus of £13,000 for the Property Refurbishment and Loan Reserve. There are still substantial works to be done, but enough remains in the Reserve to cover them, and occupancy levels in the communities and flats are good.

In the Wellbeing for Carers Project we saw funding for overnight breaks come to an end. However, we were successful this year in raising a grant for £9,700 from the National Lottery, and Forward Carers continues to support us for events for carers at the Buddhist Centre.

Our finances are well managed thanks to the hard work of Dharmashura, Visarada and the Finance Committee, and overall the Charity is in reasonable financial shape, remaining in good control of its expenditure and making significant efforts to maintain a steady income.

## **7. Accounting and Reporting by Charities**

### Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the Charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial control.

## Risk Management

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.

## Policy on Financial Reserves

Most of the Charity's fixed assets are in the form of five properties. All of these properties are used by the Charity in the furtherance of its aims. While the Charity's fixed assets more than cover its long-term liabilities, the Trustees recognise that the Charity incurs current liabilities in its operations.

The Council has agreed that the Charity should maintain a cash reserve of at least £60,000 to cover mortgage liabilities. The Charity also has some cash reserves

invested short-term in savings accounts, most of which has been earmarked for further refurbishments to the Birmingham Buddhist Centre and our residential properties. In case of emergency these reserves together also provide a resource to cover our operating costs for six months, if required. So that we may keep meeting this benchmark, we continue to give attention to increasing income and restraining current expenditure.

On behalf of the Trustees

Maitrisara

Dharmashura

7 October 2022

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

## STATEMENT OF FINANCIAL ACTIVITIES 2021/22

Unrestricted Funds						
	Notes	General Fund	Designated Funds	Restricted	2021/22 Total	2020/21 Total
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	2	67,910	0	350	68,260	105,362
Activities to Further Charity Objectives	2	68,301	117,408	50,437	236,146	172,898
Investment Income	2	0	348	2	349	298
<b>TOTAL INCOMING RESOURCES</b>		<b>136,211</b>	<b>117,756</b>	<b>50,788</b>	<b>304,755</b>	<b>278,558</b>
<b>RESOURCES EXPENDED</b>						
<b>Direct Charitable Expenditure</b>						
Buddhist Centre Administration	3	105,253	16,885	25,537	147,674	126,322
Property Running Expenses	3	13,729	37,522	2,748	53,999	37,200
Financial and Other Costs	3	14,812	60,259	3,175	78,246	82,700
<b>TOTAL RESOURCES EXPENDED</b>		<b>133,794</b>	<b>114,666</b>	<b>31,460</b>	<b>279,920</b>	<b>246,222</b>
<b>NET INCOME/EXPENDITURE</b>		<b>2,418</b>	<b>3,090</b>	<b>19,328</b>	<b>24,835</b>	<b>32,335</b>
<b>TRANSFERS</b>						
Transfers to General Fund	4	18,511	-1,000	-17,511	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>20,929</b>	<b>2,090</b>	<b>1,816</b>	<b>24,835</b>	<b>32,335</b>
Balance brought forward		1,241,173	91,176	12,736	1,345,084	1,312,748
Prior Year Adjustments		0	0	0	0	1
<b>Balance carried forward</b>		<b>1,262,102</b>	<b>93,266</b>	<b>14,552</b>	<b>1,369,919</b>	<b>1,345,084</b>

## BALANCE SHEET AT 31 MAY 2022

	Notes	31/05/22	31/05/21
		£	£
<b>FIXED ASSETS</b>			
Freehold Property	7	1,782,226	1,828,135
Vehicle	7	0	600
Equipment	7	3,613	7,021
		<u>1,785,839</u>	<u>1,835,757</u>
<b>CURRENT ASSETS</b>			
Bookshop Stock		5,475	6,397
Accrued Revenue		14,660	1,426
Prepaid Expenses		2,284	2,404
Other Debtors	8	2,088	10,993
Bank Savings Accounts		122,432	122,083
Bank Current Accounts		128,090	112,652
Cash in Hand		155	230
		<u>275,183</u>	<u>256,184</u>
<b>CREDITORS (falling due within 1 year)</b>			
Loans	9	49,113	47,574
Trade Creditors		2,069	15,906
Tenant and Key Deposits		2,416	2,146
Accrued Expenses		387	1,677
Prepaid Revenue		8,342	1,664
		<u>62,326</u>	<u>68,966</u>
<b>CREDITORS (falling due after 1 year)</b>			
Loans	9	628,777	677,890
		<u>628,777</u>	<u>677,890</u>
<b>NET ASSETS</b>			
		<u>1,369,920</u>	<u>1,345,084</u>
<b>FINANCED BY</b>			
General Fund		1,262,102	1,241,173
Designated Funds	10	93,266	91,176
Restricted Funds	11	14,552	12,736
		<u>1,369,920</u>	<u>1,345,084</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- |                                   |          |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years  |
| Motor Vehicles                    | 4 years  |
| Fixtures and Installations        | 10 years |
| Freehold Property                 | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.
- l)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

## 2. ANALYSIS OF INCOMING RESOURCES

	2021/22 £	2020/21 £
<b>Donations and Legacies</b>		
Donations	67,587	81,093
Coronavirus Job Retention Scheme	673	24,268
	<u>68,260</u>	<u>105,362</u>
<b>Activities to Further the Charity's Objectives</b>		
Classes and Retreats	24,795	12,180
Bookshop	8,401	3,649
Rental Income (Buddhist Communities)	114,294	114,992
Yoga Classes	0	5,282
Room Hire	32,359	9,748
Carers Project	50,167	6,955
Mindfulness	900	3,585
Miscellaneous Centre Activities	4,134	1,770
Other Income	1,097	14,737
	<u>236,146</u>	<u>172,898</u>
<b>Investment Income</b>		
Interest on Savings Accounts	349	298
	<u>349</u>	<u>298</u>
<b>Total Income</b>	<u><b>304,755</b></u>	<u><b>278,558</b></u>

Note: Prior year re-presented with adjustment of £1,027 moved from Rental Income to Miscellaneous Centre Activities.

### 3. ANALYSIS OF RESOURCES EXPENDED

	2021/22	2020/21
	£	£
<b>Buddhist Centre Administration</b>		
Bookshop Purchases	5,272	3,585
Centre Team Costs	85,912	86,754
Office Running Costs	1,865	2,049
Insurance	8,182	7,804
Publicity	448	574
Centre Activities	14,267	19,316
Carers Project	25,141	1,480
Centre Administration Costs	6,589	4,762
	<u>147,674</u>	<u>126,322</u>
<b>Property Running Expenses</b>		
Council Tax	8,415	8,124
Property Maintenance	22,713	18,440
Major Works and Improvements	14,277	2,879
Utilities	8,594	7,758
	<u>53,999</u>	<u>37,200</u>
<b>Financial and Other Costs</b>		
Mortgage Costs	22,759	24,250
Depreciation of Freehold Property	47,500	47,500
Donations	6,466	9,084
Legal and Professional Costs	0	0
Independent Examination	250	250
Governance: Attendance Expenses	0	0
Fundraising Costs	318	1,572
Sundry Expenses	953	44
	<u>78,246</u>	<u>82,700</u>
<b>Total Expenses</b>	<u><b>279,920</b></u>	<u><b>246,222</b></u>

#### 4. TRANSFERS

Transfers represent contributions to staff costs and overheads from the Carers Project and the Warwick Group.

#### 5. INFORMATION REGARDING STAFF

The Buddhist Centre was run by 5.88 full-time-equivalent staff during the year who were in receipt of remuneration referred to as 'support'. To calculate their support requirements staff are asked to assess what they need. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	<b>£</b>
Aggregate Support	78,754
Aggregate Employer's NI	0
Aggregate Employer's Pension Contributions	3,736

#### 6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 3 trustees received support payments for other services provided to the charity (included in note 5). 4 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	<b>£</b>
Support	37,261
Out of Pocket Expenses	13,475

Two trustees paid rent at the going rate as a tenant in one of our community houses.

#### 7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

<b>Depreciation was charged as follows:</b>	<b>£</b>
Cumulative charge at 31 May 2021	561,436
Charged during the year	47,500
Cumulative charge at 31 May 2022	608,936

<b>Depreciation of other assets:</b>	<b>£</b>
Cumulative charge at 31 May 2021	41,967
Charged during the year	10,327
Cumulative charge at 31 May 2022	52,294

No fixed assets were written down or written off during the year.

The charity's depreciation policy was last reviewed (but not changed) in August 2022.

#### **8. DEBTORS**

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

#### **9. CREDITORS**

Loans represents the capital repayments due on the mortgages for 12 Park Road, 36 Park Hill and 80 Park Hill.

#### **10. DESIGNATED FUNDS**

This represents:

- (a) Residue of Ian Llewellyn's legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used in the next five years).
- (b) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (c) Funds generated by and for the Warwick Group (to be used as needed).

#### **11. RESTRICTED FUNDS**

This represents:

- (a) Funds collected to pay for the replacement of the Buddhist Centre's main boiler.
- (b) Funds relating to the Carers Wellbeing Project.
- (c) Deposits held for tenants and keyholders.
- (d) Funds collected to pay for a hearing assistance system.
- (e) Funds held for the Jewel Quest series of retreats.
- (f) Funds collected to pay for the installation of a wheelchair lift.
- (g) Funds collected to pay for local Buddhists to go on retreat.
- (h) Funds collected to help team member with mobility issues.

# Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2022

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2022.

**Responsibilities and basis of report**

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 Charity'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Certified Chartered Accountants.

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: Annemie Philips

Date: 17/09/2022

Name: Annemie Philips (Satyapara)

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

Association of Certified Chartered Accountants.

Address: 3 Oak Tree Avenue, Cambridge CB4 1AZ

**BIRMINGHAM BUDDHIST CENTRE**

England & Wales - Charity number 516568

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# Accounts

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# **BIRMINGHAM BUDDHIST CENTRE TRUSTEES' ANNUAL REPORT 2020/2021**

## **CONTENTS**

**Reference and administrative details**  
**Structure, governance and management**  
**Objectives, activities and achievements**  
**Financial review**  
**Accounting and reporting by charities**  
**Financial statements and notes**



The Trustees present their report and independently examined financial statements for the year ended 31<sup>st</sup> May 2021. These have been prepared in the light of the Statement of Recommended Practice - Accounting and Reporting by Charities, and the Charities Acts.

## REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Birmingham Buddhist Centre  
Registered Charity Number: 516568  
Address: Birmingham Buddhist Centre  
11 Park Road, Moseley, Birmingham B13 8AB

### Trustees of the Charity:

Maitrisara (Philippa Bobbett), Chair (from 6 December 2020)  
Singhamati (Singhamati Hannah), Chair (until 6 December 2020)  
Shuddhakirti (Neal Greenwood), Treasurer  
Pasannamati (Pasannamati Frances Neal), Secretary  
Dharmashalin (William Sullivan)  
Dharmashura (Alan Sabatini)  
Nagadevi (Rose Griffin)  
Prajnabandhu (Clive Simpson)

### Bankers:

The Charity has a current account with:  
CAF Bank Limited  
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

### The Charity also has savings accounts with:

Scottish Widows  
PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ  
Skipton Building Society  
The Bailey, Skipton, North Yorkshire, BD23 1DN

Independent Examiner: Satyapara (Annemie Philips), ACCA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is run as an unincorporated association and its constitution sets out its aims and objects, as well as the rules governing the way it is run.

A Council of Trustees is responsible for overseeing the affairs of the Charity and setting the direction of its development. The Council meets approximately four to six times per year. The Trustees delegate the day-to-

day running of the Charity to the members of the Centre Team. The Trustees are elected each year at the Annual General Meeting by the members of the Charity. Other Trustees may be co-opted by the Council during the year. The Trustees are aware of the Charity Commission's guidance on public benefit.

## **OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

### **Principal Purpose of the Charity**

The principal object of the Charity continues to be the advancement of the Buddhist religion, according to its constitution. This includes encouraging people to live in accordance with the Buddha's teachings, supporting ordained Buddhists (at the Council's discretion), and maintaining close links with the Triratna Buddhist Order.

The Charity functions as part of a network of independent Buddhist charities, known collectively as the Triratna Buddhist Community, which are run by members of the Triratna Buddhist Order. The Charity works to promote Buddhism in the West Midlands by providing a full programme of classes, courses, festivals, ceremonies and retreats. The teachings of the Buddha are offered freely to anyone who is interested. Donations are encouraged at events but not insisted upon, the principle being: 'Give what you can, take what you need.'

Main activities, undertaken to further the purpose and for public benefit, and our achievements

This entire year being affected by the COVID pandemic, the Buddhist Centre has adapted to the circumstances in many creative ways. This has been with the help of members of the sangha (community) who have been willing to try out new ways of teaching and learning and being in relationship with one other.

Under our three strategic headings: Building and being a vibrant sangha; Developing high quality teaching at all levels; and Maintaining an altruistic perspective, we have maintained many of our activities and developed innovative methods to bring people together in different ways. The primary innovation has been to create online spaces for meeting and learning. And gathering online worked better than we could have ever imagined.

These online spaces have had numerous advantages:

- We can involve teachers and visitors from other parts of the UK - and the world - as virtual guests.
- People can participate from their homes, which meets the needs of those who have health issues, caring responsibilities or long journeys.
- An online booking system improves our record-keeping of attendance, streamlines our communication systems and automates donation and booking systems previously done by hand.

Sangha members have asked that we retain the online option when we are no longer limited by the restrictions of the pandemic - a request that we fully intend to meet because of the numerous benefits.

To support our online teaching we needed to upgrade our equipment so, in addition to the extension of wi-fi throughout our building, we bought a good-quality camera and microphone, a light and equipment stands to enable hybrid events. These are events which take place in person and simultaneously on the video conferencing platform Zoom.

During this year the Chair of the Buddhist Centre changed, with Singhamati leaving and Maitrisara taking over from her. There was a celebration to mark the handover of responsibilities in December 2020 at which Paramartha, our President, officiated.

This report elaborates further on our activities and achievements, including why they are of public benefit, and summarises how the Buddhist Centre has risen to the challenge of responding to a year so affected by the impact of the pandemic.

## **An Update on our Vision and Strategic Development**

### **Building and Being a Vibrant Sangha**

Sangha building is about bringing people together, the very thing that we could not safely do during the pandemic. Many of our events were just impossible to run, such as the annual residential Sangha Retreat and our Sangha Works Days.

Sangha building assumed different forms. People were helping each other emotionally and practically to deal with the implications of the pandemic. The connection between people took on greater energy and significance during a time of crisis and this in itself was strengthening for the community.

Our priority was to keep our weekly community gathering, Sangha Night, going and to move it online. After a rigorous risk assessment, we were able to open our building during five of the twelve months of the year: September, October, December, April and May. With such a large building, multiple rooms, and new equipment offering a simultaneous online option for those still wanting to access events from home, we were able to offer as full a programme as normal.

We were also able to include speakers from anywhere in the world. It was a particular treat to welcome Vidyatara who beamed in from her breakfast table in Melbourne, Australia, to our evening session.

In the first few months of lockdown we dedicated some evenings to discussion about how people were coping with lockdown and how they were drawing on their Buddhist practice at that time. Following that we organised some multiple week themes. These included:

- The Brahma Viharas
- Becoming a Buddhist
- What is Truth?
- The Taste of Freedom

In 2021 we have dedicated the year to the Theme of the Noble Eightfold Path.

### **Racial Diversity**

A particular theme this year was moving forward on our commitment to diversity, equity and inclusion. When the murder of George Floyd in the summer of 2020 catalysed a global conversation about racial diversity issues, it seemed a good time to move forward with our long-standing plan to develop a racial diversity strategy. In July 2020 we formed a Racial Diversity Working Group, with contributions over the period from nine Order members and Mitras. The goal of this group is to work together to create a plan which will lead to a more racially diverse sangha that reflects the region the Buddhist Centre serves. More details of the activities of the group appear below.

### **Developing High Quality Teaching**

Teaching online and in socially-distanced ways has resulted in re-writing our two introductory courses, Towards Peace of Mind and Positive Ways of Living. Initially we suspended the introductory courses but brought them

back in September for one in-person course followed by four online courses, alternating between the two courses we teach. These have booked very well and we have found that online attendance is more consistent than in-person courses. Feedback has also been very positive.

The Zoom platform enabled small and large group discussions and the use of different media, videos and diagrams, etc., which enriched some of the teaching, although a few of our classic activities are made more difficult by the online format. Some participants have said that being able to attend online has given them confidence to attend in person, a step they might not previously have felt able to make.

### **Mitra Teacher-training Project**

To increase the size of the available teaching team and to ensure a high quality of teaching, we have also been training a group of Mitras (most of whom have asked for ordination) to co-lead introductory-level classes. They are Veronica, Roz, Mike, Toby, Matty, Chris, Ingle, Doreen, Merry, Cara and Tash. This group, under Dharmashalin's guidance, has been meeting monthly throughout the year. They have started to co-lead courses very successfully.

### **Maintaining an Altruistic Perspective**

The pandemic has highlighted how a spiritual community benefits those connected to it. People have often described the Buddhist Centre's events and courses as a "lifeline". Throughout the year, and for people at all levels of engagement, we were able to provide a context that helped deal with a period of upheaval and change.

We were able to keep some aspects of each of our three community-focused projects going, too. The Wellbeing for Carers project, our Birmingham Mindfulness project and the Birmingham Yoga Studio are discussed in more detail below.

### **Inspiring Buddhist Practice at the Centre**

The Centre offered the following classes:

- Study evenings of small groups meeting weekly, for men and for women, covering the Four-Year Dharma Training Programme. These took place mostly online.

- Six-week Introductions to Meditation and Buddhism (five courses, one in-person and four online).
- Six-week Going Deeper courses online (eight courses in all during the year), with a variety of themes led by seven different Order members.
- Introductory Drop-in Classes online (weekly throughout the period).
- Introductory classes on Wednesday lunchtimes online (November 2020 onwards).
- Meditation for experienced meditators on Saturday mornings (October 2020 onwards). This class has been online and in-person at different times during the year.
- Sangha Night on Thursdays (throughout the year, mostly online, but hybrid at times).

### **Women's Dharma Study**

In November-December 2020 we suspended all the women's study groups to run an online study course on "Dr Ambedkar and Buddhism" which was open to all women. The course was facilitated by different women members of the Order and was extremely creative in the use of multimedia, including photographs, recordings and video clips. We also welcomed Sanghanath, an Indian Order member based in Cambridge, who works for the Karuna Trust.

Thirteen women started the year-long Foundation Course in April 2020 with Maitrimati as their study group leader, supported by Vicky Beckett.

Four other women's study groups ran for all or part of the year, led by Sagarasri and Danajoti, Suddhimani, Maitrisara and Nagadevi. Sagarasri/Danajoti's group and Nagadevi's group finished the fourth year of their courses during the year and the groups came to an end.

Between May and July 2021 Maitrimati, Suddhimani, Nagadevi and Sagarasri offered three mornings for women Mitras on the lakshanas and the vimokshas. The first was online and the other two were in person at the Buddhist Centre.

Since Maitrisara stepped down as Women's Mitra Convenor in December 2020, we had a period of recruitment which resulted in the appointment of Maitrimati who took up her role in April 2021. She had previously been working for Taraloka, the women's retreat centre in Shropshire. We formally marked her appointment at a ceremony in May 2021.

## **Men's Dharma Study**

A new Foundation Course started in January 2021 with eleven participants.

Three other men's study groups ran, led by Dharmashalin and Shantighosha, Shantiprabha and Jayabodhi, and Sangharuchi and Subhamati. Most of these met online throughout the year.

There was also a men's Order kula meeting.

## **Day Retreats**

We held five day retreats, all online, which were very much appreciated as effective spaces to get to know others, meditate and explore Dharmic themes:

- In June Dharmashalin led a day retreat called "Magic and Mystery".
- Also in June Mahamati led a day retreat on Manjushri.
- In September Vajradevi led a day on Mindfulness.
- In January Singhashri led a day called "I am because we are", about sangha, belonging and diversity.
- In April Maitrimati led a day on self-compassion.

## **Festivals**

We continued to celebrate a number of Buddhist festivals.

In July 2020 Dharmashalin and Maitrisara led Dharma Day online. We also encouraged sangha members to attend the international Dharma Day online the following weekend led by Order members from different parts of world. An in-person Padmasambhava Day in September was led by Dharmashalin and Singhamati. Online again, our Sangha Day in November was led by Sagarasri and her chapter and called "Sangha through the Ages". Dharmashalin led Parinirvana Day in February 2021.

For Buddha Day we took an entirely different approach and invited the sangha on three spectacular walks over the Late Spring Bank Holiday. We heard stories from the life of the Buddha as we stopped for lunch and other breaks. Over 50 people came with us on the walks and the weather was excellent. Sagarasri and Maitrisara led them together.

We also held our New Year's Eve celebration online.

## **Retreats**

Residential retreats were not possible in this year because of COVID restrictions but many people made excellent use of the many online retreats that were offered throughout Triratna. For some people it meant they were able to do more retreats than they would have normally been able to do. And it also gave them contact with people in other Buddhist Centres, countries and continents. While these opportunities were available we felt that many people were accessing really excellent retreats. And the feedback showed that the depth and intensity possible on a retreat online accessed from home was surprisingly good.

One multi-day retreat happened online over New Year, led by Dharmashalin, and was very well received.

## **New Initiatives and Other Events**

### **Racial Diversity**

Working on racial diversity was a particular focus this year. We set up two groups to meet different needs:

- Eight white Order members and Mitras wanting to learn about racism studied *Mindful of Race* by Ruth King in fifteen sessions between August 2020 and March 2021.
- A People of Colour Group was started in March 2021, led by Parveen and Jayabodhi. This has continued monthly online.
- The Diversity Working Group also researched and designed an action plan which we have started to implement.

### **Mentoring Project**

During the lockdown period between January and April 2021 60 sangha members took part in a meditation mentoring project. The aim of the project was to support mentees to take their meditation practice deeper in dialogue with a more experienced practitioner. Fortnightly short discussions between each pair took place by Zoom and phone. Since there were no in-person events during this time, this project created a space for dialogue and for people to get to know others they may not have previously met. Feedback from both mentees and mentors was very positive.

## **Young Buddhists Group**

The Young Buddhists Group (under-30) have been meeting monthly, primarily online via Zoom, for discussion, meditation and friendship. The themes they have covered include:

- The ethics of veganism.
- What is the point of devotional practice?
- Fame, Fortune and the Dharma.
- The Realm of the Hungry Ghosts: Buddhism in an Age of Next Day Delivery.

They invited local Order members, such as Sangharuchi, as guest speakers, and others from further afield, like Aryadasa in Sheffield and Khantikara, the Triratna Young Persons Co-ordinator, who lives at Adhithana, near Malvern.

The group was ably co-ordinated by a team of three Mitras, Cara Armstrong, Matty Evans and Lucy Whittaker.

## **Dharma Arts**

Artworks by Sandra Pass and Sheila Fowler adorned the display corridor for probably our longest-ever exhibition in the space. Since the Buddhist Centre was partially open, people did get to see their work but over a longer period of time than usual.

## **Maintaining an Ethical, Caring, Socially-Engaged and Environmentally Aware Perspective**

As a Buddhist Centre we are committed to living ethically, without causing harm to people or the planet, practising the Buddhist precepts and following our own set of Ethical Guidelines. In addition we help to care for others by having policies on Safeguarding Adults and Children, with named Safeguarding Officers.

The Safeguarding Officers continued to update their skills and knowledge, with Maitrisara as Safeguarding Trustee attending Charity Commission training on Safeguarding for Trustees in February 2021. We also dedicated an evening to safeguarding with the Trustees looking at case studies to familiarize themselves with the issues that safeguarding raises for the Charity. We particularly needed to be aware of the safeguarding implications of doing so much work online.

We continue to be part of the Triratna Sustainable Buddhist Centre Scheme, which includes using a green energy supplier, recycling, being a Fairtrade place of worship, and following a vegan shopping policy, in order to maintain and exemplify our commitment to climate and environmental awareness.

### **Reaching Out to the Local Community**

The Birmingham Buddhist Centre is committed to engaging with, reaching out to and being of public benefit to the wider community. We do this in many ways, not limited to but including: school visits, outreach classes and chaplaincy work at the Queen Elizabeth Hospital.

#### **School Visits**

School visits were impacted both by COVID, which meant that enquiries from schools dropped almost to zero, and by the withdrawal of some of our long- standing volunteers.

As a creative response to this situation, Matty Evans and Mike Thompson created a set of online resources, including short video talks and a slideshow presentation of the Buddhist Centre, and we used these for a single online “school visit” in May 2021. We will be able to use these resources going forward to offer an online alternative to schools and other visitors, when appropriate. These resources were also adapted for our online introductory classes very effectively.

#### **Outreach Classes**

Outreach classes continued in Warwick. They are run by a team of Order members and Mitras, including Karunavajra, Shantighosha, Jo Dobson and Kip (Dave) Holland. Rush Loebel and Nathalie James have also joined this team. The Warwick Team adapted their plans, taking their meetings and classes fully online for the period, and very creatively used this to their advantage to invite speakers from different parts of the UK to their events.

Dharmashalin and Matty Evans moved their outreach classes at the University of Birmingham online where the Meditation Society invites us to support their activities. The group was able to support young people to learn meditation and Buddhism during this time of extreme disruption to their studies.

At the request of local charity Birmingham LGBT we provided a series of online meditation workshops in April and May 2021 for their community.

## **Hospital Chaplaincy**

Mahasiddhi, chaplain at the Queen Elizabeth Hospital, together with his colleague John Roberts, has been working within a setting where COVID has dominated the landscape. At times there were hardly any parts of the hospital that were COVID free.

The number of staff encounters in the year to 31 March 2021 was around 2,000. Social distancing meant that they were seeing fewer staff in any of the contexts they usually meet them in, usually on the ward. Any form of collective practice is still banned from the chaplaincy.

Staff continue to need support and some treasured 'me time' and the option to unload in a small intimate group and then do some meditation has been much appreciated.

Being alongside patients has been extremely significant, welcomed and meaningful especially as such connection tends to be with patients who are termed 'end of life'.

## **Offering a Substantial Contribution to the Wellbeing of the Wider Community**

### **Wellbeing for Carers Project**

The Wellbeing for Carers Project, now in its 17<sup>th</sup> year, had to adapt its service to carers this year. We cancelled all our planned residential events but we were able to offer:

Online meditation - with many thanks to Cathie Lacey and Jo Elson, for help organizing the project, and the volunteers who lead the meditations.

Tai Chi - we were able to offer Tai Chi for a couple of months in Autumn 2020 on a strictly socially-distanced basis. But for the majority of the year the COVID risk was too high for this vulnerable group.

Carol Haynes was able to offer her yoga class for carers very successfully online.

Phone conversations – the volunteer team from the Buddhist Centre organized to phone carers to see how they were managing during the pandemic and to offer support where they could.

Many thanks to Julia for her support with the administrative side of this project.

We continue to appreciate the support of Simon and Dionne from the Forward Carers Consortium which funds the project, itself commissioned by Birmingham City Council.

### **Birmingham Mindfulness**

In December 2018 we launched Birmingham Mindfulness to offer mindfulness courses aimed specifically at improving the health and wellbeing of those living with chronic illness, stress and anxiety.

We were not able to run Breathworks Mindfulness for Health courses during this period, initially owing to the lockdown restrictions and then because we felt it was not timely to invite those with health difficulties to the Buddhist Centre with the risk of COVID transmission.

Singhamati continued to run the monthly practice group, for those that have already completed the course, online via Zoom.

Parveen Poonia ran the Mindfulness-Based Stress Reduction (MBSR) Course that was planned online during the first lockdown in May-June 2020. She also ran a further MBSR Course online in February-March 2021. We are very grateful to Parveen for her ongoing support of the Birmingham Mindfulness project.

### **Birmingham Yoga Studio**

The Birmingham Yoga Studio at the Buddhist Centre has been under the guidance of Prabhakara, our Senior Intermediate Level Iyengar teacher, for many years. During the year Prabhakara continued to offer online yoga from his home in Malvern and other regular yoga teachers also moved their classes online. In April 2021 we said goodbye to Prabhakara after many years of connection with the Buddhist Centre and celebrated him and his various contributions very fully.

#### **Room Hire**

The Buddhist Centre was largely closed to room hire during this period but we were able to open our counselling room for therapy. We were glad to be able to offer these facilities for therapists when people were struggling with the extra stresses of lockdown and COVID. Opening the building in any capacity required a great deal of cleaning to ensure we were acting in accordance with our Risk Assessment Action Plan. We very much appreciate

the efforts of Visarada, the Centre Manager, to ensure that this all happened as it should.

### **An Adapting and Flourishing Buddhist Centre and Community**

Prior to COVID most of what was happening took place within the building but now more events are online and some are run online and in person simultaneously.

The size of our building has enabled many more in-person events than most other Buddhist Centres worldwide, but it feels as if there has been shift in our way of being together. The atmosphere within the building has felt less lively. But the activity, interaction, learning and friendship goes on in spaces that are not visible in the way they used to be. This has been an adjustment for us all.

Our Buddhist Community continued to grow and deepen this year with new Mitras and ordination requests.

We were pleased that six women and three men became Mitras, celebrated at Sangha Night in December 2020. We are also glad that two men and three women asked for ordination, expressing their wish to further explore and deepen their commitment to the Three Jewels.

Unfortunately Veronica Toescu has had to wait patiently another year to be ordained as the preceptor who is to ordain her lives in Australia and the two of them have not been able to be in or travel to the same country.

We were also delighted that sangha members were successful in raising funds to support Merry Ashworth to attend a three-month Dharma Life Course at Adhithana.

The thriving of the Buddhist Centre is due to the generosity and engagement of the local Order members, Mitras and friends. Order members continue to engage well at the Buddhist Centre, helping to run activities, and there are around 70 active Mitras who are taking greater responsibility as time goes by.

In particular, we would like to mention:

- The Centre Team who continued to serve the Buddhist Centre effectively, despite being furloughed for some of the time and having constantly to adjust to changing circumstances.

- The Trustees who met to ensure that, despite all the changes, the spiritual vision of the Birmingham Buddhist Centre was upheld. At the same time they oversaw the finances and ensured that the Charity exercised its duty of care to all visitors and sangha members, team and volunteers.
- Singhamati who, after four and a half years, stepped down from her role as Chair, handing on a thriving situation despite all the challenges that the pandemic had thrown her way.
- Maitrisara who stepped down as women's Mitra Convenor after 7 years (and took up the role of Chair). The trustees would like to thank her for all her work, particularly with the women's sangha.
- Prabhakara who has been a very positive influence in many ways for nearly 20 years and had developed the yoga studio into a very beneficial space to support people's wellbeing.
- Dharmashura who, with the help of Karunamani, worked to care for our beautiful garden, an outdoor space which has been an important resource at a time when people felt safer meeting outdoors.
- Julia who continued to come to the Buddhist Centre throughout the period to clean the building. This ensured an effective programme of sanitising - a cornerstone of our strategy to protect people from COVID infection.
- Roz, Tash, Veronica, Doreen, Merry, Anna, Cynthia, Lucy for the in-depth cleaning that had to go on before and after every event we held.
- Matty and Nick who operated the technology which enabled the hybrid events to take place and talks to be uploaded to online spaces where they could be listened to and watched again. Nick Dufrane is also our webmaster.
- And Sarvapala, our payroll manager.

### **Residential Communities Update**

We own four residential properties, which include two men's communities, one mixed community and a block of five flats. These exist to support people in deepening their Buddhist practice in the context of community living.

For obvious reasons we were unable to undertake as much maintenance work as we might have liked this year, focusing on essential and emergency work that could not be postponed. In this we followed the guidance of the National Residential Landlords Association.

Nevertheless we were able to undertake some projects. Among them:

- Bathrooms and a new boiler at 80 Park Hill.
- New boiler and entire heating system refit at 12 Park Road.
- Re-plastering and redecoration the hallway at 36 Park Hill.
- Installation at 135 Salisbury Road of a new wireless-linked fire alarm system.
- New block-paving driveway and front garden work at 135 Salisbury Road.

In some cases these projects were funded by the communities themselves. We would like to express our appreciation for this generosity.

We would also like to express our thanks to Vicky Beckett, our Maintenance Manager, and Dharmashura, Charity Director, for their careful and hard work that enables these projects to happen.

## **FINANCIAL REVIEW**

### **Summary**

The financial implications of the pandemic made the year hard to plan and in fact, we revised our budgets half-way through the year to help guide us through the following six months and beyond.

At the end of the year the accounts showed a surplus of over £14,000 on Buddhist Centre activities, which compares with £4,000 the previous year. Significant in the explanation for this situation:

- An appeal we ran over the summer of 2020 (the Beating Heart Appeal) which yielded over £11,000. Beyond that, additional donations came in to support the Buddhist Centre during the closure.
- The Coronavirus Job Retention Scheme from which we were able to claim over £24,000. It has helped us keep the Centre Team going when we might otherwise not have been able to afford to do so. By the end of the year almost all of the Centre Team was back at work full-time.

## **Income**

With the Buddhist Centre closed or with reduced classes and class sizes and with no capacity to hold residential retreats, class and retreat income was about half the figure for the previous year. But our new online booking system enabled us to ask for donations at the point of booking and this has allowed people to donate for online classes too. We will certainly retain this system of booking.

Unsurprisingly income from renting out unused space was down to one-third of its usual level. Given how restricted the use of the building was and with staff fully or part furloughed, it is perhaps surprising that we were even able to bring in £9,000+ of room hire income. Much of this is from the hire of the yoga studio and an office space we sublet to another Triratna charity.

Other sources of income affected included school visits but we were able to hold an occasional online visit and create some resources we can use for online visits in the future.

Income from the Bookshop has been limited, though associated costs are also down.

The Birmingham Mindfulness project made a contribution, with two online courses possible. However, they have been run by guest leaders whose fees have been significant.

Regular giving income has held up well, surprising perhaps given the financial uncertainties and turmoil many people were facing, though we have suffered a reduction of 4% in regular donations over the period.

Income from our yoga classes was rather more than expected, thanks mainly to donations for online classes.

The Wellbeing for Carers project was very curtailed by the pandemic and brought in less than the normal income but expenditure was also quite low.

## **Expenditure**

Despite the Buddhist Centre being closed or limited in its opening, there were still many ongoing costs, such as insurance. But our people costs remain our most significant expenditure. Having reduced with the departure of Singhamati and Prabhakara, our people costs rose again with Maitrimati's arrival in April.

## **Residential Property**

Income and expenditure are much the same as the previous year. There are still substantial works in the pipeline, but we have maintained a specific reserve to cover the anticipated costs.

For long periods of the year, it wasn't possible to undertake major works on the properties, at some points tradesman were simply not allowed to enter the buildings. Added to this, we were financially cautious about commitments as the pandemic-related uncertainties of our financial situation hovered around us.

## **ACCOUNTING AND REPORTING BY CHARITIES**

### **Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for the year that give a true and fair view of the state of affairs of the Charity, the incoming resources for the year and the application of resources for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with applicable standards and the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial control.

### **Risk Management**

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.

## **Policy on Financial Reserves**

Most of the Charity's fixed assets are in the form of five properties. All of these properties are used by the Charity in the furtherance of its aims. While the Charity's fixed assets more than cover its long-term liabilities, the Trustees recognise that the Charity incurs current liabilities in its operations. Therefore the Council has agreed that the Charity should maintain a cash reserve of at least £60,000 and review this sum annually. So that we may continue to meet this requirement, we continue to give attention to increasing income and restraining current expenditure. The Charity also has some free cash reserves invested short-term in savings accounts, most of which has been earmarked for further refurbishments to the Birmingham Buddhist Centre and our residential properties.

On behalf of the Trustees

Maitrisara

Dharmashura

29 October 2021

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2021**

## STATEMENT OF FINANCIAL ACTIVITIES 2020/21

Unrestricted Funds						
	Notes	General Fund	Designated Funds	Restricted	2020/21 Total	2019/20 Total
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	2	101,366	2,302	1,694	105,362	73,016
Activities to Further Charity Objectives	2	49,186	116,019	7,693	172,898	217,981
Investment Income	2	0	297	1	298	398
<b>TOTAL INCOMING RESOURCES</b>		<b>150,552</b>	<b>118,617</b>	<b>9,388</b>	<b>278,558</b>	<b>291,394</b>
<b>RESOURCES EXPENDED</b>						
<b>Direct Charitable Expenditure</b>						
Buddhist Centre Administration	3	106,937	16,670	2,715	126,322	152,264
Property Running Expenses	3	9,731	23,831	3,638	37,200	51,979
Financial and Other Costs	3	20,950	61,750	0	82,700	82,140
<b>TOTAL RESOURCES EXPENDED</b>		<b>137,618</b>	<b>102,251</b>	<b>6,353</b>	<b>246,222</b>	<b>286,382</b>
<b>NET INCOME/EXPENDITURE</b>		<b>12,934</b>	<b>16,366</b>	<b>3,035</b>	<b>32,335</b>	<b>5,012</b>
<b>TRANSFERS</b>						
Transfers to General Fund	4	3,284		-3,284	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>16,219</b>	<b>16,366</b>	<b>-249</b>	<b>32,335</b>	<b>5,012</b>
Balance brought forward		1,224,954	74,809	12,985	1,312,748	1,307,789
Prior Year Adjustments		0	1	0	1	-53
Balance carried forward		<b>1,241,173</b>	<b>91,176</b>	<b>12,736</b>	<b>1,345,084</b>	<b>1,312,748</b>

Note: Prior year adjustment of £1 to remove rounding errors from previous year

## BALANCE SHEET AT 31 MAY 2021

	Notes	31/05/21	31/05/20
		£	£
<b>FIXED ASSETS</b>			
Freehold Property	7	1,828,135	1,869,372
Vehicle	7	600	1,800
Equipment	7	7,021	11,282
		<u>1,835,757</u>	<u>1,882,454</u>
<b>CURRENT ASSETS</b>			
Bookshop Stock		6,397	7,445
Accrued Revenue		1,426	23,826
Prepaid Expenses		2,404	2,335
Other Debtors	8	10,993	2,015
Short-term Staff Loan		0	1,321
Bank Savings Accounts		122,083	121,785
Bank Current Accounts		112,652	49,118
Cash in Hand		230	230
		<u>256,184</u>	<u>208,075</u>
<b>CREDITORS (falling due within 1 year)</b>			
Loans	9	47,574	46,084
Trade Creditors		15,906	1,781
Tenant and Key Deposits		2,146	1,678
Accrued Expenses		1,677	345
Prepaid Revenue		1,664	2,430
		<u>68,966</u>	<u>52,317</u>
<b>CREDITORS (falling due after 1 year)</b>			
Loans	9	677,890	725,464
		<u>677,890</u>	<u>725,464</u>
<b>NET ASSETS</b>			
		<u>1,345,084</u>	<u>1,312,748</u>
<b>FINANCED BY</b>			
General Fund		1,241,173	1,224,954
Designated Funds	10	91,176	74,809
Restricted Funds	11	12,736	12,985
		<u>1,345,084</u>	<u>1,312,748</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

- a)** Basis of accounting: The financial statements have been prepared in the light of applicable charity law and accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).
- b)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. All income is included on a receivable basis.
- c)** All liabilities are recognised in the Statement of Financial Activities at the point at which the charity is deemed to have become contractually liable for payment. The trustees do not consider that the charity had any contingent liabilities at the Balance Sheet date.
- d)** Unrestricted funds are donations and other income received or generated for charitable purposes.
- e)** Restricted funds are used for specific purposes laid down by the donor. Expenditure that meets these criteria is charged to that fund.
- f)** Designated funds are unrestricted funds designated by the trustees for particular purposes.
- g)** All tangible assets (including freehold property) over £1,000 are depreciated at rates calculated to write off the cost of each asset evenly over its estimated useful life. The estimated useful lives are as follows:
- |                                   |          |
|-----------------------------------|----------|
| Computers, Equipment and Fittings | 4 years  |
| Motor Vehicles                    | 4 years  |
| Fixtures and Installations        | 10 years |
| Freehold Property                 | 50 years |
- h)** Management and administration costs of the charity relate to the central costs of the management including the costs of statutory compliance.
- i)** Debtors are measured at their recoverable amounts.
- j)** Creditors and provision for liabilities are measured at their settlement value or best estimate.
- k)** Stocks of books, publications and other bookshop products are valued at the lower of cost and net realisable value.

**I)** The charity has taken advantage of the option in the SORP not to prepare a Cash Flow Statement on the grounds that it is not a large charity.

## 2. ANALYSIS OF INCOMING RESOURCES

	2020/21 £	2019/20 £
<b>Donations and Legacies</b>		
Donations	81,093	66,427
Coronavirus Job Retention Scheme	24,268	6,588
	<u>105,362</u>	<u>73,016</u>
<b>Activities to Further the Charity's Objectives</b>		
Classes and Retreats	12,180	23,206
Bookshop	3,649	8,250
Rental Income (Buddhist Communities)	116,019	118,564
Yoga Classes	5,282	9,518
Room Hire	9,748	30,594
Carers Project	6,955	17,514
Mindfulness	3,585	5,575
Miscellaneous Centre Activities	743	3,736
Other Income	14,737	1,023
	<u>172,898</u>	<u>217,981</u>
<b>Investment Income</b>		
Interest on Savings Accounts	298	398
	<u>298</u>	<u>398</u>
<b>Total Income</b>	<u><b>278,558</b></u>	<u><b>291,394</b></u>

Note: Previous year figures re-presented to show £6,588 moved from Other Income to Coronavirus Job Retention Scheme

### 3. ANALYSIS OF RESOURCES EXPENDED

	2020/21 £	2019/20 £
<b>Buddhist Centre Administration</b>		
Bookshop Purchases	3,585	10,750
Centre Team Costs	86,754	98,759
Office Running Costs	2,049	1,153
Insurance	7,804	7,477
Publicity	574	468
Centre Activities	19,316	13,871
Carers Project	1,480	12,795
Centre Administration Costs	4,762	6,992
	<u>126,322</u>	<u>152,264</u>
<b>Property Running Expenses</b>		
Council Tax	8,124	7,655
Property Maintenance	18,440	17,270
Major Works and Improvements	2,879	17,725
Utilities	7,758	9,328
	<u>37,200</u>	<u>51,979</u>
<b>Financial and Other Costs</b>		
Mortgage Costs	24,250	25,694
Depreciation of Freehold Property	47,500	47,500
Donations	9,084	8,436
Legal and Professional Costs	0	0
Independent Examination	250	250
Governance: Attendance Expenses	0	0
Fundraising Costs	1,069	68
Sundry Expenses	547	191
	<u>82,700</u>	<u>82,140</u>
<b>Total Expenses</b>	<u><b>246,222</b></u>	<u><b>286,382</b></u>

#### 4. TRANSFERS

Transfer represents a contribution to staff costs and overheads from the Carers Project.

#### 5. INFORMATION REGARDING STAFF

The Buddhist Centre was run by 6.15 full-time-equivalent staff during the year who were in receipt of remuneration referred to as 'support'. To calculate their support requirements staff are asked to assess what they need. No employee was paid more than £60,000. The charity is also assisted by many unpaid volunteer workers.

	<b>£</b>
Aggregate Support	80,380
Aggregate Employer's NI	0
Aggregate Employer's Pension Contributions	3,358

#### 6. TRUSTEES

The trustees do not receive any emolument for their services as trustees, but 4 trustees received support payments for other services provided to the charity (included in note 6). 4 trustees were also reimbursed for receipted goods and services purchased on behalf of the charity.

	<b>£</b>
Support	42,360
Out of Pocket Expenses	6,827

Two trustees paid rent at the going rate as a tenant in one of our community houses.

#### 7. TANGIBLE FIXED ASSETS

The valuation of freehold property was last reviewed in June 2010.

<b>Depreciation was charged as follows:</b>	<b>£</b>
Cumulative charge at 31 May 2020	513,936
Charged during the year	47,500
Cumulative charge at 31 May 2021	561,436

<b>Depreciation of other assets:</b>	<b>£</b>
Cumulative charge at 31 May 2020	30,400
Charged during the year	11,567
Cumulative charge at 31 May 2021	41,967

No fixed assets were written down or written off during the year.  
The charity's depreciation policy was last reviewed in August 2019.

#### **8. DEBTORS**

Debtors represents invoices unpaid at the end of the year. There is a reasonable expectation that all of this sum is recoverable.

#### **9. CREDITORS**

Loans represents the capital repayments due on the mortgages for 12 Park Road, 36 Park Hill and 80 Park Hill.

#### **10. DESIGNATED FUNDS**

This represents:

- (a) Residue of Ian Llewellyn's legacy which has been allocated, along with other funds raised specifically for the purpose, to the refurbishment of the Buddhist Centre (to be used in the next five years).
- (b) Money set aside for improvements to our residential properties and to help repay the mortgages (to be used when required).
- (c) Funds generated by and for the Warwick Group (to be used as needed).

#### **11. RESTRICTED FUNDS**

This represents:

- (a) Funds collected to pay for the replacement of the Buddhist Centre's main boiler.
- (b) Funds relating to the Carers Wellbeing Project.
- (c) Deposits held for tenants and keyholders.
- (d) Funds collected to pay for a hearing assistance system.
- (e) Funds held for the Jewel Quest series of retreats.
- (f) Funds collected to pay for the installation of a wheelchair lift.
- (g) Funds collected to pay for local Buddhists to go on retreat.
- (h) Funds collected to help team member with mobility issues.

# Independent Examiner's Report

Report to the trustees of

BIRMINGHAM BUDDHIST CENTRE

Accounts for year ended

31 May 2020

Charity no

516568

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 May 2021.

**Responsibilities and basis of report**

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 Charity'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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of the Association of Certified Chartered Accountants.

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: Annemie Philips

Date: 27/10/2021

Name: Annemie Philips (Satyapara)

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

Association of Certified Chartered Accountants.

Address: 3 Oak Tree Avenue, Cambridge CB4 1AZ