

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales · Charity number 900165

Details

Other names	FRIENDS OF THE WESTERN BUDDHIST ORDER (BRISTOL), BRISTOL BUDDHIST CENTRE, FWBO (BRISTOL)
Status	Registered
Legal form	Other
Registered	1989-11-30
Register	View on the Charity Commission register

Contact

Address	162 Gloucester Road Bishopston Bristol BS7 8NT
Phone	01179429991
Email	info@bristol-buddhist-centre.org
Website	www.bristol-buddhist-centre.org

Activities

Objects: THE ADVANCEMENT OF THE BUDDHIST RELIGION.

Activities: The aim of the Charity is the advancement of the Buddhist religion; in particular to encourage members and others to live and practice the teachings of the Buddha and help provide a material and spiritual context for this to take place.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£103,446	£111,984	-	-
2023-12-31	£102,045	£114,319	-	-
2022-12-31	£81,377	£102,137	-	-
2021-12-31	£96,890	£98,633	-	-
2020-12-31	£77,111	£100,642	-	-

Trustees

Name	Role	Appointed
Francis Self Bhadra	Chair	2019-07-17
DHARMACHARI SIMHANADA		2019-07-17
Mark Christopher Hewitson		2021-03-24
Samuel Owen Rawlings		2022-11-01
Shraddhalocani Jackson		2019-07-17
William Mark Elworthy		2021-07-22

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales - Charity number 900165

Accounts

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Charity registration Number – 900165

Trustees' Report and Annual Accounts

Year to 31 December 2024

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Year to 31 December 2024

Trustees' Report

Legal and Administrative Information

Charity registration Number – 900165

Address 162 Gloucester Road
 Bishopston
 Bristol BS7 8NT

Trustees

Trustees were in post for the whole year unless shown otherwise.

Francis Self (Dharmachari Bhadra) (Chair)
Sam Rawlings (Dharmacari Singhamanas)
Christine Jackson (Dharmacharini Shraddhalochani)
David Young (Dharmachari Simhanada)
Will Elworthy (Dharmacari Kamalavajra)

Full contact details are available on request.

Bankers

The Co-Operative Bank
PO Box 200
Skelmersdale,
Lancashire
WN8 6NY

Triodos Bank
Deanery Road,
Bristol
BS1 5AS

Independent Examiner

Clare Chapman FCA
Conscious Finance Limited
6 High Street
Bruton
Somerset
BA10 0AA

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Annual Report 2024

Introduction

Bristol Buddhist Centre is run by the Bristol Triratna Buddhist Community. Our main activities include teaching the Dharma, or teachings of the Buddha at all levels and supporting around 140 Buddhists to deepen their practice. This report is about the spiritual community or sangha that meets and practices at the Bristol Buddhist Centre and what it has been doing during the last year.

During 2024 we ran a full programme of events, retreats and regular classes. Regular donations have increased slightly over the year. School visits have been steady and the rental income from our Healing Rooms business has continued to rebuild to pre covid levels. Numbers attending our introductory courses have been good. We have begun to make set charges for these courses which has encouraged participants to complete the course and has increased our income from this element of our activities.

One of our basic principles is that people need the support of a spiritual community if they are to make consistent progress on the Buddhist path. Supporting and building Sangha continues to be an important objective of the community.

Objectives and Activities

The primary object of the Centre is the advancement of the Buddhist religion, in particular by:

- Encouraging members and others to live in accordance with the teachings of the Buddha
- Supporting ordained members of the Triratna Buddhist Community and other duly ordained Buddhists at the discretion of the Council of the Association
- Maintaining close communication with and working under the guidance of the Triratna Buddhist order and in co-operation with other groups with the same objects, and
- Using applications of the Buddha's teaching to promote the health and well-being of all

Structure, Governance and Management

Governing Document

The Triratna Buddhist Community in Bristol (Bristol Buddhist Centre) was registered with the Charity Commission (No. 900165) on 30 November 1989 under the Charities Act 1960, as a charity whose purpose is the advancement of the Buddhist religion. The Charity is governed by its constitution and is organisationally and financially independent from other groups with the same object.

Appointment of Trustees

The Board of Trustees is appointed at the Annual General Meeting of the Charity. Trustees serve for one year, when they become eligible for re-election. Trustees are deemed to be fit and proper persons, and members of the Triratna Buddhist Order. They are appointed according to our constitution and appended "policy for Trustee council membership"

Organisational structure

Trustees meetings are held at least 6 times a year. The day to day running of the centre is delegated to a team consisting of both salaried and volunteer staff, overseen by the Chair.

Achievements and Performance

During 2024, the trustees believe that the Charity achieved its objectives in the following ways:

For newcomers:

40 Introductory Meditation classes.

3 Buddhism & Meditation courses. These popular courses provided a systematic introduction to Buddhism and meditation for a total of over 100 attendees.

20 events specifically for younger participants (Sub 35)

For regular attendees:

40 Sangha (friends) drop-in nights attracting up to 30 attendees per week,

40 weekly sangha meditation classes attracting up to 20 attendees per week

For mitras (stated Buddhists practising in Triratna) there were regular Dharma training groups, events for those training for ordination, and 2 well-attended retreats, the “rainy season” retreat and a Sangha retreat.

In the last year we have seen 5 people become mitras and 2 people ordained.

Close communication with the Triratna Buddhist Order was maintained through the Chair and Mitra Convenors attending biannual meetings with their counterparts from throughout Europe, as well as participating in Triratna-wide events.

We celebrated the main Buddhist festivals.

Financial Review

Principal funding source – The Charity is self-funding and in 2015 it introduced a dana (voluntary giving) system, i.e. no charge is made for classes and events, enabling anyone to benefit from the Buddha's teachings, regardless of means. The Charity has promoted to members the opportunity to support the centre through the use of standing orders and direct debits. This provides the Centre with clearer cash flow, which in turn enables a more structured programme of development.

The Centre also offers facilities to other groups for a fee, and rents rooms to complementary therapists.

Reserves Policy – The Trustees have requested that a sum equivalent to 3 months normal expenditure should be held in reserve. Currently a sum in excess of this is being held, in anticipation of some refurbishment work to be carried out at the centre in due course.

Investment Policy – The Trustees have considered the most appropriate policy for investing funds and have a deposit account with Triodos Bank, which has strong ethical principles which accord with Buddhist philosophy. Investing with Triodos will allow the Charity a modest amount of capital growth and also enable the charity to withdraw funds at short notice, if necessary, with little or no loss of interest.

Future Plans

Underpinning the objects of the Charity is the aspiration to support and inspire the Buddhist community of which we are a part. To this end the Centre Team and Trustees have been adapting to the changing economic environment. We continue to explore initiatives to maintain and develop a true Dharma centre, with activities designed to focus on this overarching objective.

Statement of Trustees' responsibilities

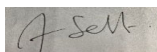
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England, Wales and Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and FRS 102;
- 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

Approved by the Board of Trustees on 1 October 2025



and signed on its behalf by Dharmacari Bhadra, Chair



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Triratna Buddhist Community in Bristol

**On accounts for the year
ended**

31 December 2024

**Charity no
(if any)**

900165

Set out on pages

7 to 32

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) 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 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:

Date:

25 Sept 2025

Name:

Clare Chapman

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

Institute of Chartered Accountants in Ireland

Address:

6 High Street

Bruton, Somerset

BA10 0AA



Triratna Buddhist Community in Bristol		Charity No (if any)	900165
Annual accounts for the period			
Period start date	01-Jan-24	To	Period end date 31-Dec-24

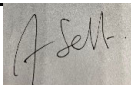
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	64,531	-	-	64,531	67,891
Charitable activities	S02	38,915	-	-	38,915	34,154
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	103,446	-	-	103,446	102,045
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	111,984	-	-	111,984	114,319
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	111,984	-	-	111,984	114,319
Net income/(expenditure) before investment gains/(losses)	S13	- 8,538	-	-	- 8,538	- 12,274
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 8,538	-	-	- 8,538	- 12,274
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 8,538	-	-	- 8,538	- 12,274
Reconciliation of funds:						
Total funds brought forward	S21	352,200	-	-	352,200	364,474
Total funds carried forward	S22	343,662	-	-	343,662	352,200

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	270,836	-	-	270,836	279,114
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	270,836	-	-	270,836	279,114
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	4,384	-	-	4,384	4,354
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	72,659	-	-	72,659	72,852
	Total current assets	B10	77,043	-	-	77,043	77,206
Creditors: amounts falling due within one year							
(Note 20)		B11	4,217	-	-	4,217	4,121
	Net current assets/(liabilities)	B12	72,826	-	-	72,826	73,085
	Total assets less current liabilities	B13	343,663	-	-	343,663	352,199
Creditors: amounts falling due after one year							
(Note 20)		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	343,663	-	-	343,663	352,199
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	343,662	-	-	343,662	352,200
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	343,662	-	-	343,662	352,200

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Francis Self	01-Oct-25

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

(i) the nature of the change in accounting policy;

Not Applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not Applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not Applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not Applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not Applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not Applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not Applicable</i>

<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not Applicable</i>
---	------------------------------

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

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

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

✓	✓	✓
Yes	No	N/a

Support costs

The charity has incurred expenditure on support costs.

✓	✓	✓
---	---	---

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

✓	✓	✓
Yes	No	N/a
✓	✓	✓

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Section C

Notes to the accounts

(cont)

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	54,766	-	-	54,766	58,692
	Gift Aid	9,764	-	-	9,764	9,199
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	64,531	-	-	64,531	67,891
Charitable activities:	Classes and Courses	8,214	-	-	8,214	3,717
	Rental income	27,379	-	-	27,379	27,091
	Events and shop income	1,030	-	-	1,030	1,200
	Other	969	-	-	969	953
	Total	37,592	-	-	37,592	32,962
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	1,323	-	-	1,323	1,193
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,323	-	-	1,323	1,193
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	103,446	-	-	103,446	102,046	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Administration	32,098	-	-	32,098	41,096	-	-	41,096
Staff costs	66,653	-	-	66,653	67,447	-	-	67,447
Governance	4,275	-	-	4,275	4,790	-	-	4,790
Depreciation	8,958	-	-	8,958	986	-	-	986
Total expenditure on charitable activities	111,984	-	-	111,984	114,319	-	-	114,319
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	111,984	-	-	111,984	114,319	-	-	114,319

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Running of Bristol Buddhist Centre	111,984	-	-	111,984	114,319	-	-	114,319
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	111,984	-	-	111,984	114,319	-	-	114,319

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages
 Social security costs
 Pension costs (defined contribution scheme)
 Other employee benefits

Total staff costs

	This year £	Last year £
Salaries and wages	65,288	66,089
Social security costs	-	-
Pension costs (defined contribution scheme)	1,365	1,358
Other employee benefits	-	-
Total staff costs	66,653	67,447

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	This year £	Last year £
	25,156	36,431

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
Total	6	6

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	<i>None</i>
Last year	<i>None</i>

Please state the legal authority or reason for making the payment

This year	<i>Not applicable</i>
Last year	<i>Not applicable</i>

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

Section C **Notes to the accounts** **(cont)**

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,365	1,358

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

<i>No allocation made</i>	<i>No allocation made</i>
---------------------------	---------------------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Not applicable

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Not applicable

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	270,000	-	-	71,680	341,680
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	270,000	-	-	71,680	341,680

14.2 Depreciation and impairments

**Basis	RB	SL or RB	SL or RB	Mixed	
** Rate	2			Mixed	

At beginning of the year	26,045	-	-	36,521	62,566
Disposals	-	-	-	-	-
Depreciation	4,879	-	-	3,399	8,278
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	30,924	-	-	39,920	70,844

14.3 Net book value

Net book value at the beginning of the year	243,955	-	-	35,160	279,114
Net book value at the end of the year	239,076	-	-	31,761	270,836

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide.

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
None	None
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
964	143
3,420	4,211
4,384	4,354

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	484	704	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,498	1,125	-	-
Taxation and social security	235	774	-	-
Other creditors	0	1,518	-	-
Total	4,217	4,120	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
<i>Rent and course income received in advance</i>		None

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	8,960	-
	-	6,150
	2,810	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
72,659	72,852
-	-
72,659	72,852

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	General charitable activities	352,200	103,446	- 111,984	-	-	343,662
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	352,200	103,446	- 111,984	-	-	343,662

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales - Charity number 900165

Accounts

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Charity registration Number – 900165

Trustees' Report and Annual Accounts

Year to 31 December 2023

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Year to 31 December 2023

Trustees' Report

Legal and Administrative Information

Charity registration Number – 900165

Address 162 Gloucester Road
 Bishopston
 Bristol BS7 8NT

Trustees

Trustees were in post for the whole year unless shown otherwise.

Francis Self (Dharmachari Bhadra) (Chair)
Sam Rawlings (Dharmacari Singhamanas)
Christine Jackson (Dharmacharini Shraddhalochani)
David Young (Dharmachari Simhanada)
Will Elworthy (Dharmacari Kamalavajra)
Mark Hewitson (Dharmacari Naravira)

Full contact details are available on request.

Bankers

The Co-Operative Bank
PO Box 200
Skelmersdale,
Lancashire
WN8 6NY

Triodos Bank
Deanery Road,
Bristol
BS1 5AS

Independent Examiner

Clare Chapman FCA
Conscious Finance Limited
6 High Street
Bruton
Somerset
BA10 0AA

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Annual Report 2023

Introduction

Bristol Buddhist Centre is run by the Bristol Triratna Buddhist Community. Our main activities include teaching the Dharma, or teachings of the Buddha at all levels and supporting around 140 Buddhists to deepen their practice. This report is about the spiritual community or sangha that meets and practices at the Bristol Buddhist Centre and what it has been doing during the last year.

During 2023 We ran a full programme of events, retreats and regular classes. One off donations from participants have been improved by installing a donation station in the Centre. Regular donations are stable but not improving. It is unclear if this is a response to the wider economic climate. School visits have increased and the rental income from our Healing Rooms business has continued to rebuild to pre covid levels. There has been encouraging numbers attending our introductory courses.

One of our basic principles is that people need the support of a spiritual community if they are to make consistent progress on the Buddhist path. Supporting and building Sangha continues to be an important objective as we negotiate the post pandemic concerns of the community.

Objectives and Activities

The primary object of the Centre is the advancement of the Buddhist religion, in particular by:

- Encouraging members and others to live in accordance with the teachings of the Buddha
- Supporting ordained members of the Triratna Buddhist Community and other duly ordained Buddhists at the discretion of the Council of the Association
- Maintaining close communication with and working under the guidance of the Triratna Buddhist order and in co-operation with other groups with the same objects, and
- Using applications of the Buddha's teaching to promote the health and well-being of all

Structure, Governance and Management

Governing Document

The Triratna Buddhist Community in Bristol (Bristol Buddhist Centre) was registered with the Charity Commission (No. 900165) on 30 November 1989 under the Charities Act 1960, as a charity whose purpose is the advancement of the Buddhist religion. The Charity is governed by its constitution and is organisationally and financially independent from other groups with the same object.

Appointment of Trustees

The Board of Trustees is appointed at the Annual General Meeting of the Charity. Trustees serve for one year, when they become eligible for re-election. Trustees are deemed to be fit and proper persons, and members of the Triratna Buddhist Order. They are appointed according to our constitution and appended "policy for Trustee council membership"

Risk Management

The Charity Commission recommends that charities should carry out a risk review to satisfy themselves that all significant risks have been identified and that appropriate management plans are in place. During 2021, the existing risk management plan was reviewed and amended, with risks concerning back up for key roles being downgraded, and identification of an increased risk relating to IT security.

Organisational structure

Trustees meetings are held at least 6 times a year. The day to day running of the centre is delegated to a team consisting of both salaried and volunteer staff, overseen by the Chair.

Achievements and Performance

During 2023, the trustees believe that the Charity achieved its objectives in the following ways:

For newcomers:

40 Introductory Meditation classes.

3 Buddhism & Meditation courses. These popular courses provided a systematic introduction to Buddhism and meditation for a total of over 100 attendees.

30 Yoga and other body-based exercise classes

20 events specifically for younger participants (Sub 35)

For regular attendees:

40 Sangha (friends) drop-in nights attracting up to 30 attendees per week,

40 weekly sangha meditation classes attracting up to 20 attendees per week

For mitras (stated Buddhists practising in Triratna) there were regular Dharma training groups, events for those training for ordination, and 2 well-attended retreats, the "rainy season" retreat and a Sangha retreat.

Close communication with the Triratna Buddhist Order was maintained through the Chair and Mitra Convenors attending biannual meetings with their counterparts from throughout Europe, as well as participating in Triratna-wide events.

We celebrated the main Buddhist festivals.

Financial Review

Principal funding source – The Charity is self-funding and in 2015 it introduced a dana (voluntary giving) system, i.e. no charge is made for classes and events, enabling anyone to benefit from the Buddha's teachings, regardless of means. The Charity has promoted to members the opportunity to support the centre through the use of standing orders and direct debits. This provides the Centre with clearer cash flow, which in turn enables a more structured programme of development.

The Centre also offers facilities to other groups for a fee, and rents rooms to complementary therapists.

Reserves Policy – The Trustees have requested that a sum equivalent to 3 months normal expenditure should be held in reserve. Currently a sum in excess of this is being held, in anticipation of some refurbishment work to be carried out at the centre in due course.

Investment Policy – The Trustees have considered the most appropriate policy for investing funds and have a deposit account with Triodos Bank, which has strong ethical principles which accord with Buddhist philosophy. Investing with Triodos will allow the Charity a modest amount of capital growth and also enable the charity to withdraw funds at short notice, if necessary, with little or no loss of interest.

Future Plans

Underpinning the objects of the Charity is the aspiration to support and inspire the Buddhist community of which we are a part. To this end the Centre Team and Trustees have adapted to the changing post pandemic environment. We continue to explore initiatives to maintain and develop a true Dharma centre, with activities designed to focus on this overarching objective.

Statement of Trustees' responsibilities

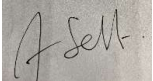
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England, Wales and Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and FRS 102;
- 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

Approved by the Board of Trustees on 1 October 2024

A handwritten signature in black ink, appearing to read "A. Sell", is written on a light-colored rectangular background.



Section A Independent Examiner's Report

Report to the trustees/
members of

Tiratna Buddhist Community in Bristol

On accounts for the year
ended

31 December 2023

Charity no
(if any)

900165

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) 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 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:

Date:

30 Sept 2024

Name:

Clare Chapman

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

Institute of Chartered Accountants in Ireland

Address:

6 High Street

Bruton, Somerset

BA10 0AA



Triratna Buddhist Community in Bristol		Charity No (if any)	900165
Annual accounts for the period			
Period start date	01-Jan-23	To	Period end date 31-Dec-23

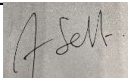
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	67,891	-	-	67,891	56,556
Charitable activities	S02	34,154	-	-	34,154	24,821
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	102,045	-	-	102,045	81,377
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	114,319	-	-	114,319	102,137
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	114,319	-	-	114,319	102,137
Net income/(expenditure) before investment gains/(losses)	S13	- 12,274	-	-	- 12,274	- 20,760
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 12,274	-	-	- 12,274	- 20,760
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 12,274	-	-	- 12,274	- 20,760
Reconciliation of funds:						
Total funds brought forward	S21	364,474	-	-	364,474	385,234
Total funds carried forward	S22	352,200	-	-	352,200	364,474

Section B Balance sheet

		Guidance Notes	Unrestricted	Restricted	Endowment	Total this	Total last
	funds		income	funds	funds	year	year
	£		£	£	£	£	£
	F01		F02	F03	F04	F05	
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	279,114	-	-	279,114	288,072
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	279,114	-	-	279,114	288,072
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	4,354	-	-	4,354	8,929
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	72,852	-	-	72,852	71,719
	Total current assets	B10	77,206	-	-	77,206	80,648
Creditors: amounts falling due within one year	(Note 20)	B11	4,121	-	-	4,121	4,246
	Net current assets/(liabilities)	B12	73,085	-	-	73,085	76,402
	Total assets less current liabilities	B13	352,199	-	-	352,199	364,474
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	352,199	-	-	352,199	364,474
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	352,200	-	-	352,200	364,474
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	352,200	-	-	352,200	364,474

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

Signature	Print Name	Date of approval dd/mm/yyyy
		

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;

Not Applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not Applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not Applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not Applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not Applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not Applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not Applicable</i>

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

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

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated services and facilities	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at cost.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	58,692	-	-	58,692	50,086
Gift Aid	9,199	-	-	9,199	6,470
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	67,891	-	-	67,891	56,556
Charitable activities:					
Classess and Courses	3,717	-	-	3,717	2,715
Rental income	27,091	-	-	27,091	19,979
Events and shop income	1,200	-	-	1,200	1,006
Other	953	-	-	953	880
Total	32,961	-	-	32,961	24,580
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	1,193	-	-	1,193	241
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	1,193	-	-	1,193	241
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	102,045	-	-	102,045	81,377

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Administration	33,124	-	-	33,124	32,685	-	-	32,685
Staff costs	67,447	-	-	67,447	54,747	-	-	54,747
Governance	4,790	-	-	4,790	5,662	-	-	5,662
Depreciation	8,958	-	-	8,958	9,043	-	-	9,043
Total expenditure on charitable activities	114,319	-	-	114,319	102,137	-	-	102,137
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	114,319	-	-	114,319	102,137	-	-	102,137

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Running of Bristol Buddhist Centre	114,319	-	-	114,319	102,137	-	-	102,137
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	114,319	-	-	114,319	102,137	-	-	102,137

Section C	Notes to the accounts
------------------	------------------------------

Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	500
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

	This year £	Last year £
	66,089	53,726
	1,358	1,021
	-	-
	67,447	54,747

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	This year £	Last year £
	34,537	30,128

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
Total	6	6

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	<i>None</i>
Last year	<i>None</i>

Please state the legal authority or reason for making the payment

This year	<i>Not applicable</i>
Last year	<i>Not applicable</i>

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

<i>None</i>	<i>None</i>
-------------	-------------

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

<i>Not applicable</i>	<i>Not applicable</i>
-----------------------	-----------------------

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	1,358	1,021

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	<i>No allocation made</i>	<i>No allocation made</i>
--	---------------------------	---------------------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	Not applicable
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	Not applicable

Section C Notes to the accounts (cont)
Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	270,000	-	-	71,680	341,680
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	270,000	-	-	71,680	341,680

14.2 Depreciation and impairments

**Basis	RB	SL or RB	SL or RB	Mixed	
** Rate	2			Mixed	

At beginning of the year	21,066	-	-	32,542	53,608
Disposals	-	-	-	-	-
Depreciation	4,979	-	-	3,979	8,958
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	26,045	-	-	36,521	62,566

14.3 Net book value

Net book value at the beginning of the year	248,934	-	-	39,138	288,072
Net book value at the end of the year	243,955	-	-	35,159	279,114

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
None	None
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
143	190
4,211	8,739
4,354	8,929

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Total

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	704	1,093	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,125	447	-	-
Taxation and social security	774	1,294	-	-
Other creditors	1,518	1,412	-	-
Total	4,121	4,246	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
None	None	None

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
72,852	71,719
-	-
72,852	71,719

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	General charitable activities	364,474	102,045	- 114,319	-	-	352,200
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	364,474	102,045	- 114,319	-	-	352,200

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	General charitable activities	385,234	81,171	- 102,137	-	-	364,268
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			385,234	81,171	- 102,137	-	-	364,268

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Francis Self	Employment Contract	22,781	827		360	23,968
Mark Hewitson	Employment Contract	11,756	166		541	12,463

Please give details of why remuneration or other employment benefits were paid.

The Charity pays living allowances to those involved in the running of the Centre and these payments are treated as remuneration. Furthermore, the Charity's rules allows for the cost of retreats to enable support staff to develop their Buddhist practice.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

None

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Francis Self	Employment Contract	20,986	737	-	190	21,913
Mark Hewitson	Employment Contract	9,142	22	-	553	9,717

Please give details of why remuneration or other employment benefits were paid.

The Charity pays living allowances to those involved in the running of the Centre and these payments are treated as remuneration. Furthermore, the Charity's rules allows for the cost of retreats to enable support staff to develop their Buddhist practice.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

None

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Retreat allowance	360	210
	-	-
TOTAL	360	210

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1	1
---	---

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales - Charity number 900165

Accounts

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Charity registration Number – 900165

Trustees' Report and Annual Accounts

Year to 31 December 2022

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Year to 31 December 2022

Trustees' Report

Legal and Administrative Information

Charity registration Number – 900165

Address 162 Gloucester Road
 Bishopston
 Bristol BS7 8NT

Trustees

Trustees were in post for the whole year unless shown otherwise.

Francis Self (Dharmachari Bhadra) (Chair)
Jennifer Brown (Dharmacharini Satyalila) until February 2022
Patrice Edwards (Dharmachari Advayamati) until August 2022
Dharmacharini Vimalavajri until July 2022
Sam Rawlings (Dharmacari Singhamanas) from June 2022
Christine Jackson (Dharmacharini Shraddhalochani)
David Young (Dharmachari Simhanada)
Will Elworthy (Dharmacari Kamalavajra)
Mark Hewitson (Dharmacari Naravira)

Full contact details are available on request.

Bankers

The Co-Operative Bank
PO Box 200
Skelmersdale,
Lancashire
WN8 6NY

Triodos Bank
Deanery Road,
Bristol
BS1 5AS

Independent Examiner

Clare Chapman FCA
Conscious Finance Limited
6 High Street
Bruton
Somerset
BA10 0AA

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Annual Report 2022

Introduction

Bristol Buddhist Centre is run by the Bristol Triratna Buddhist Community. Our main activities include teaching the Dharma, or teachings of the Buddha at all levels and supporting around 140 Buddhists to deepen their practice. This report is about the spiritual community or sangha that meets and practices at the Bristol Buddhist Centre and what it has been doing during the last year.

During 2022 we made a difficult transition from our post pandemic hybrid classes and events to returning to a full programme of in-person events. Some of our community found this transition very difficult which meant that the first half of the year suffered a decline in our numbers attending and therefore our donations income also suffered. This began to change from September and gradually we have re-established better attendance and improving income from our donors. School visits were very limited this year and the rental income from our Healing Rooms business has gradually built up. However, it is still more than 50% below pre covid levels. There has been encouraging numbers attending our introductory courses.

One of our basic principles is that people need the support of a spiritual community if they are to make consistent progress on the Buddhist path. Supporting and building Sangha continues to be an important objective as we negotiate the post pandemic concerns of the community.

Objectives and Activities

The primary object of the Centre is the advancement of the Buddhist religion, in particular by:

- Encouraging members and others to live in accordance with the teachings of the Buddha
- Supporting ordained members of the Triratna Buddhist Community and other duly ordained Buddhists at the discretion of the Council of the Association
- Maintaining close communication with and working under the guidance of the Triratna Buddhist order and in co-operation with other groups with the same objects, and
- Using applications of the Buddha's teaching to promote the health and well-being of all

Structure, Governance and Management

Governing Document

The Triratna Buddhist Community in Bristol (Bristol Buddhist Centre) was registered with the Charity Commission (No. 900165) on 30 November 1989 under the Charities Act 1960, as a charity whose purpose is the advancement of the Buddhist religion. The Charity is governed by its constitution and is organisationally and financially independent from other groups with the same object.

Appointment of Trustees

The Board of Trustees is appointed at the Annual General Meeting of the Charity. Trustees serve for one year, when they become eligible for re-election. Trustees are deemed to be fit and proper persons, and members of the Triratna Buddhist Order. They are appointed according to our constitution and appended "policy for Trustee council membership"

Risk Management

The Charity Commission recommends that charities should carry out a risk review to satisfy themselves that all significant risks have been identified and that appropriate management plans are in place. During 2021, the existing risk management plan was reviewed and amended, with risks concerning back up for key roles being downgraded, and identification of an increased risk relating to IT security.

Organisational structure

Trustees meetings are held at least 6 times a year. The day to day running of the centre is delegated to a team consisting of both salaried and volunteer staff, overseen by the Chair.

Achievements and Performance

During 2022, the trustees believe that the Charity achieved its objectives in the following ways:

For newcomers:

40 Introductory Meditation classes.

3 Buddhism & Meditation courses. These popular courses provided a systematic introduction to Buddhism and meditation for a total of over 100 attendees.

40 Yoga and other body-based exercise classes

For regulars:

40 Sangha (friends) drop-in nights attracting up to 35 attendees per week,

40 weekly sangha meditation classes attracting up to 20 attendees per week

There were also regular monthly Going deeper meditation classes, Bristol Young Buddhists meetings and we also celebrated the main Buddhist festivals.

For mitras (stated Buddhists practising in Triratna) there were regular in-person or hybrid Dharma training groups, events for women training for ordination, and 2 well-attended retreats, the “rainy season” retreat and a Sangha retreat.

Close communication with the Triratna Buddhist Order was maintained through the Chair and Mitra Convenors attending biannual meetings with their counterparts from throughout Europe, as well as participating in Triratna-wide events.

The Charity adopted new safeguarding policies as well as agreeing to a new set of ethical guidelines for all those teaching or supporting events in the Centre.

2 people became Mitras in 2022.

Financial Review

Principal funding source – The Charity is self-funding and in 2015 it introduced a dana (voluntary giving) system, i.e. no charge is made for classes and events, enabling anyone to benefit from the Buddha’s teachings, regardless of means. The Charity has promoted to members the opportunity to support the centre through the use of standing orders and direct debits. This provides the Centre with clearer cash flow, which in turn enables a more structured programme of development.

The Centre also offers facilities to other groups for a fee, and rents rooms to complementary therapists.

Reserves Policy – The Trustees have requested that a sum equivalent to 3 months normal expenditure should be held in reserve. Currently a sum in excess of this is being held, in anticipation of some refurbishment work to be carried out at the centre in due course.

Investment Policy – The Trustees have considered the most appropriate policy for investing funds and have a deposit account with Triodos Bank, which has strong ethical principles which accord with Buddhist philosophy. Investing with Triodos will allow the Charity a modest amount of capital growth and also enable the charity to withdraw funds at short notice, if necessary, with little or no loss of interest.

Future Plans

Underpinning the objects of the Charity is the aspiration to support and inspire the Buddhist community of which we are a part. To this end the Centre Team and Trustees have adapted to the changing post pandemic environment. We continue to explore initiatives to maintain and develop a true Dharma centre, with activities designed to focus on this overarching objective.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England, Wales and Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and FRS 102;
- 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

Approved by the Board of Trustees on 11 September 2023 and signed on its behalf by Dharmacari Bhadra, Chair.


Section A
Independent Examiner's Report
**Report to the trustees/
members of**

Triratna Buddhist Community in Bristol

**On accounts for the year
ended**

31 December 2022

**Charity no
(if any)**

900165

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) 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 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:
Date:
Name:

Clare Chapman

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

Institute of Chartered Accountants in Ireland

Address:

6 High Street

Bruton, Somerset

BA10 0AA



Triratna Buddhist Community in Bristol		Charity No (if any)	900165
Annual accounts for the period			
Period start date	01-Jan-22	To	Period end date 31-Dec-22


Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	56,556	-	-	56,556	63,611
Charitable activities	S02	24,821	-	-	24,821	15,136
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	18,143
Other	S06	-	-	-	-	-
Total	S07	81,377	-	-	81,377	96,890
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	102,137	-	-	102,137	98,633
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	102,137	-	-	102,137	98,633
Net income/(expenditure) before investment gains/(losses)	S13	- 20,760	-	-	- 20,760	- 1,743
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 20,760	-	-	- 20,760	- 1,743
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 20,760	-	-	- 20,760	- 1,743
Reconciliation of funds:						
Total funds brought forward	S21	385,234	-	-	385,234	386,977
Total funds carried forward	S22	364,474	-	-	364,474	385,234

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	288,072	-	-	288,072	289,932
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	Total fixed assets	B05	288,072	-	-	288,072	289,932
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	8,929	-	-	8,929	4,533
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	71,719	-	-	71,719	91,381
	Total current assets	B10	80,648	-	-	80,648	95,914
Creditors: amounts falling due within one year	(Note 20)	B11	4,246	-	-	4,246	612
	Net current assets/(liabilities)	B12	76,402	-	-	76,402	95,302
	Total assets less current liabilities	B13	364,474	-	-	364,474	385,234
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	364,474	-	-	364,474	385,234
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	364,474	-	-	364,474	385,234
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	364,474	-	-	364,474	385,234

Signed by one trustee on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Dharmacari Bhadra	10-Sep-23

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;

Not Applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not Applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not Applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not Applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not Applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not Applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not Applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not Applicable</i>

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

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

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

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

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at cost.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	50,086	-	-	50,086	53,392
Gift Aid	6,470	-	-	6,470	10,240
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	18,143
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	56,556	-	-	56,556	81,775
Charitable activities:					
Classess and Courses	2,715	-	-	2,715	1,247
Rental income	19,979	-	-	19,979	11,817
Events and shop income	1,006	-	-	1,006	242
Other	880	-	-	880	1,743
Total	24,580	-	-	24,580	15,049
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	35	-	-	35	66
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	35	-	-	35	66
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	81,171	-	-	81,171	96,890

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 6	Analysis of expenditure
---------------	--------------------------------

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Administration	32,685	-	-	32,685	37,247	-	-	37,247
Staff costs	54,747	-	-	54,747	51,937	-	-	51,937
Governance	5,662	-	-	5,662	550	-	-	550
Depreciation	9,043	-	-	9,043	8,899	-	-	8,899
Total expenditure on charitable activities	102,137	-	-	102,137	98,633	-	-	98,633
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	102,137	-	-	102,137	98,633	-	-	98,633

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Running of Bristol Buddhist Centre	102,137	-	-	102,137	98,633	-	-	98,633
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	102,137	-	-	102,137	98,633	-	-	98,633

Section C	Notes to the accounts
------------------	------------------------------

Note 10 **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
500	500
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	53,726	56,876
Social security costs		
Pension costs (defined contribution scheme)	1,021	1,364
Other employee benefits	-	-
Total staff costs	54,747	58,240

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	This year £	Last year £
	30,128	28,589

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
Total	6	6

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	<i>None</i>
Last year	<i>None</i>

Please state the legal authority or reason for making the payment

This year	<i>Not applicable</i>
Last year	<i>Not applicable</i>

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

<i>None</i>	<i>None</i>
-------------	-------------

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

<i>Not applicable</i>	<i>Not applicable</i>
-----------------------	-----------------------

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	1,021	1,364

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	<i>No allocation made</i>	<i>No allocation made</i>
--	---------------------------	---------------------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	Not applicable
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	Not applicable

Section C Notes to the accounts (cont)
Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	270,000	-	-	64,497	334,497
Additions	-	-	-	7,183	7,183
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	270,000	-	-	71,680	341,680

14.2 Depreciation and impairments

**Basis	RB	SL or RB	SL or RB	Mixed	
** Rate	2			Mixed	

At beginning of the year	15,986	-	-	28,579	44,565
Disposals	-	-	-	-	-
Depreciation	5,080	-	-	3,963	9,043
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	21,066	-	-	32,542	53,608

14.3 Net book value

Net book value at the beginning of the year	254,014	-	-	35,918	289,932
Net book value at the end of the year	248,934	-	-	39,138	288,072

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
None	None
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
190	-
8,739	4,533
8,929	4,533

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Total

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,093	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	447	612	-	-
Taxation and social security	1,294	-	-	-
Other creditors	1,412	-	-	-
Total	4,246	612	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
None	None	None

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 24 **Cash at bank and in hand**

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

This year £	Last year £
-	-
-	-
71,513	91,382
-	-
71,513	91,382

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	General charitable activities	385,234	81,171	- 102,137	-	-	364,268
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	385,234	81,171	- 102,137	-	-	364,268

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General funds	UR	General charitable activities	386,977	96,890	- 98,633	-	-	385,234
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			386,977	96,890	- 98,633	-	-	385,234

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Francis Self	Employment Contract	20,986	737	-	190	21,913
Mark Hewitson	Employment Contract	9,142	22	-	553	9,717

Please give details of why remuneration or other employment benefits were paid.

The Charity pays living allowances to those involved in the running of the Centre and these payments are treated as remuneration. Furthermore, the Charity's rules allows for the cost of retreats to enable support staff to develop their Buddhist practice.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

None

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Francis Self	Employment Contract	20,375	-	-	550	20,925
Mark Hewitson	Employment Contract	8,214	-	-	-	8,214

Please give details of why remuneration or other employment benefits were paid.

The Charity pays living allowances to those involved in the running of the Centre and these payments are treated as remuneration. Furthermore, the Charity's rules allows for the cost of retreats to enable support staff to develop their Buddhist practice.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

None

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Retreat allowance	210	50
	-	-
TOTAL	210	50

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1	1
---	---

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales - Charity number 900165

Accounts

Triratna Buddhist Community in Bristol
(also known as Bristol Buddhist Centre)

Accounts and Trustees Annual Report
for the year ended
31 December 2021

Charity registration number - 900165

Contents

	Page
Trustees Report	3
Annual Report	4
Independent Examiner's Report	6
Statement of Source and Application of Funds	7
Balance Sheet	8
Notes to the Financial Statements	9

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Annual Report 2021

Introduction

Bristol Buddhist Centre is run by the Bristol Triratna Buddhist Community. Our main activities include teaching the Dharma, or teachings of the Buddha at all levels and supporting around 140 Buddhists to deepen their practice. This report is about the spiritual community or sangha that meets and practices at the Bristol Buddhist Centre and what it has been doing during the last year.

During 2021 we continued to offer most of our classes online throughout the year. From September we moved to hybrid events (online and in person) to encourage in person attendance whilst continuing to offer access via Zoom. There has been encouraging numbers attending our introductory courses and we are maintaining good levels of attendance at our many Buddhist activities. The Centre has been this year by Covid restrictions and so we have been unable to offer our usual engagement with schools.

One of our basic principles is that people need the support of a spiritual community if they are to make consistent progress on the Buddhist path. Supporting and building Sangha has been particularly important during this year as we negotiate the restrictions and concerns of the community.

One of the major achievements of the year has been the completion of our new website which was achieved through the generosity of many volunteers and particularly the countless hours and skill given to this project by Kamalavajra

Objectives and Activities

The primary object of the Centre is the advancement of the Buddhist religion, in particular by:

- Encouraging members and others to live in accordance with the teachings of the Buddha
- Supporting ordained members of the Triratna Buddhist Community and other duly ordained Buddhists at the discretion of the Council of the Association
- Maintaining close communication with and working under the guidance of the Triratna Buddhist order and in co-operation with other groups with the same objects, and
- Using applications of the Buddha's teaching to promote the health and well-being of all

Structure, Governance and Management

Governing Document

The Triratna Buddhist Community in Bristol (Bristol Buddhist Centre) was registered with the Charity Commission (No. 900165) on 30 November 1989 under the Charities Act 1960, as a charity whose purpose is the advancement of the Buddhist religion. The Charity is governed by its constitution and is organisationally and financially independent from other groups with the same object.

Appointment of Trustees

The Board of Trustees is appointed at the Annual General Meeting of the Charity. Trustees serve for one year, when they become eligible for re-election. Trustees are deemed to be fit and proper persons, and members of the Triratna Buddhist Order. They are appointed according to our constitution and appended "policy for Trustee council membership"

Risk Management

The Charity Commission recommends that charities should carry out a risk review to satisfy themselves that all significant risks have been identified and that appropriate management plans

are in place. During 2021, the existing risk management plan was reviewed and amended, with risks concerning back up for key roles being downgraded, and identification of an increased risk relating to IT security.

Organisational structure

Trustees meetings are held at least 6 times a year. The day to day running of the centre is delegated to a team consisting of both salaried and volunteer staff, overseen by the Chair.

Achievements and Performance

During 2021, the trustees believe that the Charity achieved its objectives in the following ways:

For newcomers:

28 Introductory online Meditation classes.

2 online Buddhism & Meditation courses and 1 hybrid course. These courses provided systematic introduction to Buddhism and meditation for a total of over a 100 attendees.

40 online BodyDharma classes offering an introduction to meditation through Yoga and other body based exercises

For regulars:

40 online or hybrid weekly Sangha (friends) drop-in nights attracting up to 35 attendees per week,

40 online or hybrid weekly sangha meditations

There were also regular online Sangha Circles to build community. Monthly Going deeper meditation classes, Bristol Young Buddhists meetings and Eco practice meetings. We also celebrated the main Buddhist festivals.

For mitras (stated Buddhists practising in Triratna) there were regular online or hybrid Dharma training groups, online mornings for women training for ordination, and 2 well attended online week long retreats. The "rainy season" retreat and a Sangha retreat.

Close communication with the Triratna Buddhist Order is maintained through the Chair and Mitra Convenors attending biannual meetings with their counterparts from throughout Europe, as well as participating in Triratna-wide events.

4 people became Mitras in 2021.

Financial Review

Our principal sources of income are regular donations from members of the Sangha, dana from classes and events, and hire of our premises, together with income from renting rooms to complementary therapists.

Reserves Policy – The Trustees have requested that a sum equivalent to 3 months normal expenditure should be held in reserve. Currently a sum in excess of this is being held, in anticipation of some refurbishment work to be carried out at the centre in due course.

Principal funding source – The Charity is self-funding, and in 2015 introduced a dana (voluntary giving) system, i.e. no charge is made for classes and events, enabling anyone to benefit from the Buddha's teachings, regardless of means. The Charity has promoted to members the opportunity to support the centre through the use of standing orders and direct debits. This provides the centre with clearer cash flow projection, which in turn enables a more structured programme of development.

The centre also offers facilities to other groups for a fee, and rents rooms to complementary therapists.

Investment Policy – The Trustees have considered the most appropriate policy for investing funds and have a deposit account with Triodos Bank, which has strong ethical principles which accord with Buddhist philosophy. Investing with Triodos will allow the Charity a modest amount of capital growth and also enable the charity to withdraw funds at short notice, if necessary, with little or no loss of interest.

Future Plans

Underpinning the objects of the Charity is the aspiration to support and inspire the Buddhist community of which we are a part. To this end the Centre Team and Trustees have adapted to the difficult environment of the pandemic and have promoted online and hybrid initiatives to maintain and develop a true Dharma centre, with activities designed to focus on this overarching objective.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and (FRS 102);
- 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

Approved by the Board of Trustees on

2022

and signed on its behalf by

Chair

Dharmacari Bhadra

**Independent Examiner's report to the trustees of
Triratna Buddhist Community in Bristol**

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 8 to 14

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : Dick Maule F.C.A.
Address : The Cross House South Woodchester GL5 5EL

Date:

Triratna Buddhist Community in Bristol

Statement of Financial Activities for the year ended 31st. December 2021

	2021	2020
	£	£
Income from		
Grants	18,143	-
Donations	63,611	60,124
<i>Investment income</i>		
Interest	66	245
charitable activities		
Retreats	1,010	307
Classes and courses	237	3,010
Rent	11,817	10,577
Events	-	1,236
Other income	1,763	1,106
Shop income	<u>242</u>	<u>507</u>
Total	<u>96,890</u>	<u>77,111</u>
Expenditure on		
Charitable activities	<u>98,633</u>	<u>100,642</u>
Total	98,633	100,642
Net income/ (expenditure)	(1,743)	(23,531)
Loss on revaluation of fixed assets	<u>-</u>	<u>-</u>
Net movement in funds	(1,743)	(23,531)
Total funds brought forward	<u>386,977</u>	<u>410,507</u>
Total funds carried forward	<u><u>385,234</u></u>	<u><u>386,977</u></u>

Triratna Buddhist Community in Bristol

Balance sheet as at 31st. December 2021

		2021		2020
	Notes	£	£	£
Tangible assets	2		289,932	<u>294,067</u>
Current assets				
Debtors	4	4,533		5,720
Cash on hand		87		204
Cash at bank		<u>91,294</u>		<u>87,931</u>
		95,914		93,855
Current liabilities				
Creditors: amounts falling due within 12 months	3	<u>(612)</u>		<u>(945)</u>
Net Current assets			<u>95,302</u>	<u>92,910</u>
Net assets			<u>385,234</u>	<u>386,977</u>
Unrestricted funds				
General funds			<u>385,234</u>	<u>386,977</u>

The financial statements were approved and authorised for issue by the trustees on dated:-

and signed on their behalf by:

On behalf of the Trustees

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2021

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year except for SORP compliance changes.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2021

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset as follows:

Freehold Land and Buildings	2% reducing balance
Artefacts	5% reducing balance
Library	20% reducing balance
Fixtures, fittings and equipment	20% straight line
Office equipment	33% reducing balance

(2) Tangible Assets

	Building	Office Equipment	Artefacts	Library	Fixtures & fittings	Total
	£	£	£	£	£	£
Cost:						
balance brought fwd	270,000	6,849	18,507	569	33,809	329,734
additions in the year	-	1,984	-	-	2,780	4,764
	<u>270,000</u>	<u>8,833</u>	<u>18,507</u>	<u>569</u>	<u>36,589</u>	<u>334,497</u>
Depreciation						
balance brought forward	10,800	5,324	5,656	387	13,499	35,666
charge for the year	5,186	903	646	26	2,138	8,899
	<u>15,986</u>	<u>6,227</u>	<u>6,302</u>	<u>412</u>	<u>15,637</u>	<u>44,565</u>
Net book value at 31/12/2021	<u>254,014</u>	<u>2,605</u>	<u>12,205</u>	<u>157</u>	<u>20,952</u>	<u>289,932</u>
Net book value at 31/12/2020	<u>259,200</u>	<u>1,525</u>	<u>12,851</u>	<u>182</u>	<u>20,310</u>	<u>294,067</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2021	2020
	£	£
Sundry creditors	<u>612</u>	<u>945</u>

(4) Debtors and prepayments

Prepayments	44	-
Gift Aid recoverable	4,489	5,720
	<u>4,533</u>	<u>5,720</u>

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2021

(5) Expenditure

	Total	Total
	2021	2020
	£	£
Shop cost of sales	233	586
Fundraising costs	-	-
IT	3,547	2,025
Insurance	2,169	2,124
Cleaning and caretaking	1,246	1,017
Shrine expenses	-	26
Library	-	-
Catering	202	52
Repairs and renewals	2,957	1,629
Health and safety	1,050	438
Publicity	-	-
Print, post and stationery	406	458
Waste disposal and recycling	421	640
Donations to Central Triratna	5,328	5,328
School work	736	-
Teachers fees	1,620	958
Telephone	1,111	889
Heat light and water	2,052	1,939
Non capitalised equipment	70	1,143
Council Tax	273	354
Retreat accommodation	-	-
Salaries and wages	58,239	65,478
Retreat allowance	2,517	2,454
Trustees expenses	50	289
Sangha development	50	-
Mitra Convenor expenses	56	-
Other donations	-	500
Miscellaneous expenses	147	694
Bank charges and service fees	3	-
Professional fees	4,751	1,956
Independent examiner's fees	500	500
Depreciation	8,899	9,165
	<u>98,633</u>	<u>100,642</u>

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2021

(6) Employee information and transactions with trustees

	2021	2020
	£	£
Salaries and wages	56,876	63,822
Pension costs	1,363	1,114
Social security costs	-	542
	<u>58,239</u>	<u>65,478</u>
Retreats	<u>2,517</u>	<u>2,454</u>

Staff costs represent living allowances paid to those involved in the running of the Charity, tax and national insurance due thereon, and the cost of retreats to enable them to develop their Buddhist practice. Although deemed to be taxable by HMRC, the purpose of the living allowances is to enable those concerned - all of whom are practising Buddhists - to continue with their Buddhist practice at the same time as helping the Charity.

The number in receipt of allowances in the Charity was 6 in 2021 (and 6 at the end of

2020). All staff were based at Bristol Buddhist Centre and apart from the finance manager

cannot be easily categorised. All received less than £14,000 p.a. except the chair who received £20,375 p.a..

During the year, one member of the Charity's Council, the Chair, was reimbursed expenses totalling £50 [2020:£289]for costs incurred with respect to travel and accommodation.

The Charity's Rules allow for support - such as the living allowances mentioned above - to be given to

members of Council who are members of the Triratna Buddhist Community and during the year the Chair received such allowances totaling £550(2020 - £369) in pursuit of its objects. The Charity paid for a retreat for one Council member during the year totalling £50 [2020: £50].

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2021

(7) Analysis of prior year funds to comply with FRS 102 requirements

Statement of Financial Activities for the year ended 31st. December 2020

	2020	2019
	£	£
Income from		
Donations	60,124	50,883
Investment income		
Interest	245	327
charitable activities		
Retreats	307	5,873
Classes and courses	3,010	15,542
Rent	10,577	28,596
Events	1,236	1,308
Other income	1,106	1,988
Shop income	<u>507</u>	<u>1,816</u>
Total	<u>77,111</u>	<u>106,333</u>
Expenditure on		
Charitable activities	<u>100,642</u>	<u>102,771</u>
Total	<u>100,642</u>	<u>102,771</u>
Net income/ (expenditure)	(23,531)	3,562
Loss on revaluation of fixed assets	<u>-</u>	<u>-</u>
Net movement in funds	(23,531)	3,562
Total funds brought forward	<u>410,507</u>	<u>406,945</u>
Total funds carried forward	<u>386,977</u>	<u>410,507</u>

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

England & Wales - Charity number 900165

Accounts

**Triratna Buddhist Community in Bristol
(also known as Bristol Buddhist Centre)**

**Accounts and Trustees Annual
Report**

for the year ended 31 December 2020

Charity registration number – 900165

Contents

Page 3	Trustees Report
Page 4	Annual Report
Page 7	Independent Examiner's Report
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Page 10	Notes to the Financial Statements

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Year to 31 December 2020

Legal and Administrative Information

Charity registration Number – 900165

Address

162 Gloucester Road
Bishopston
Bristol BS7 8NT

Trustees

Trustees were in post for the whole year unless shown otherwise.

Francis Self (Dharmachari Bhadra) (Chair)
Susan Barnikel (Dharmacharini Khemajoti)
Jennifer Brown (Dharmacharini Satyalila) from October 2020
Patrice Edwards (Dharmachari Advayamati) from July 2020
Christine Jackson (Dharmacharini Shraddhalochani)
Sally Rawlings (Dharmacharini Suryadaya)
Dharmacharini Vimalavajri
David Young (Dharmachari Simhanada)

Full contact details are available on request.

Bankers

The Co-Operative Bank
PO Box 200
Skelmersdale, Lancs. WN8 6NY

Independent Examiner

Dick Maule FCA
3 Penlee View Terrace, Penzance, Cornwall TR18 4HZ

Phone: 01736365612 07582592002

TRIRATNA BUDDHIST COMMUNITY IN BRISTOL

Trustees Annual Report 2020

Introduction

Bristol Buddhist Centre is run by the Bristol Triratna Buddhist Community. Our main activities include teaching the Dharma, or teachings of the Buddha at all levels and supporting around 130 Buddhists to deepen their practice. This report is about the spiritual community or sangha that meets and practices at the Bristol Buddhist Centre and what it has been doing during the last year.

2020 was a challenging year as we closed the in person use of the Centre in March as directed by the government to ensure the well-being of the community and the wider society. In response to this crisis we quickly created, developed and maintained classes online which have been very successful at continuing to teach the Dharma and provide a context for supporting and encouraging our community. We have seen a strong demand for all our classes. We have adapted and promoted our classes to effectively reach our current community as well as creating new pathways into the teaching for those living beyond the everyday reach of the Centre. We have been unable to work directly with schools, colleges and other external organisations to provide information about Buddhism but have maintained the potential for this when the situation allows. The Healing Rooms, which are an important income stream for the Charity, were closed for much of the year. The Employees of the Centre have continued to work hard to successfully sustain the classes and maintain the building and the spirit of Sangha whilst reducing costs wherever possible. The generosity of the community and the dedication of our head of finance has ensured the charity remains reasonably stable financially.

Objectives and Activities

The primary object of the Centre is the advancement of the Buddhist religion, in particular by:

- Encouraging members and others to live according to the teachings of the Buddha
- Supporting ordained members of the Triratna Buddhist Community and other duly ordained Buddhists at the discretion of the Council of the Association
- Maintaining close communication with and working under the guidance of the Triratna Buddhist order and in cooperation with other groups with the same objects, and
- Applying the Buddha's teaching to promote the health and well-being of all

Structure, Governance and Management

Governing Document

The Triratna Buddhist Community in Bristol (Bristol Buddhist Centre) was registered with the Charity Commission (No. 900165) on 30 November 1989 under the Charities Act 1960, as a charity whose purpose is the advancement of the Buddhist religion. The Charity is governed by its constitution and is organisationally and financially independent from other groups with the same object.

Appointment of Trustees

The Board of Trustees is appointed at the Annual General Meeting of the Charity. Trustees serve for one year, when they become eligible for re-election. Trustees are deemed to be fit and proper persons, and members of the Triratna Buddhist Order. They are appointed according to our constitution and appended "policy for Trustee council membership"

Risk Management

The Charity Commission recommends that charities should carry out a risk review to satisfy themselves that all significant risks have been identified and that appropriate management plans are in place. Due to the ongoing challenges during 2020, the risk management plan was informally reviewed, in anticipation of a full review, to incorporate newly identified risks, such as a pandemic.

Organisational structure

Trustees meetings are held at least 6 times a year. The day to day running of the centre is delegated to a team consisting of both salaried and volunteer staff, overseen by the Chair.

Achievements and Performance

During 2020, the trustees believe that the Charity achieved its objectives in the following ways:

For newcomers:

45 Introductory Meditation drop-in classes.

50 BodyDharma and resilience classes that support meditation and well-being through body based preparatory exercises

3 Buddhism & Meditation courses; these are courses providing a systematic introduction to Buddhism for a total of 120 attendees.

1 outreach (Vitarka) event at a school to introduce Buddhism and meditation practice.

For regulars there have been weekly Sangha (friends) drop-in nights attracting up to 45 attendees per week, plus weekly sangha meditations, and a weekly "Sangha Circle" providing a virtual meeting room for the community. An "Eco crisis practice group" met 6 times during the year exploring the Buddhist teaching in relation to members ecological concerns. Further opportunities to go deeper in Buddhist practice with Bristol Buddhist Centre included monthly full moon pujas and going deeper in meditation classes, celebrations of the main Buddhist festivals and men's days. We also ran 3 virtual retreats and 1 in person retreat

For mitras, (stated Buddhists practising in Triratna) there were regular Dharma training groups, mornings for women training for ordination, a non-residential "rainy season" week's retreat and a study day.

Close communication with the Triratna Buddhist Order is maintained through the Chair attending the European Chairs assembly which met 8 times in 2020 and the Mitra Convenors attended biannual meetings with their counterparts from throughout Europe.

6 people became Mitras in 2020 and 2 Mitras became Order members.

Financial Review

Our principal sources of income are regular donations from members of the Sangha, dana (donations) from classes and events, and hire of our premises, together with income from renting rooms to complementary therapists.

Reserves Policy – The Trustees have requested that a sum equivalent to 3 months normal expenditure should be held in reserve. Currently a sum in excess of this is being held, in anticipation of some refurbishment work to be carried out at the centre in due course.

Principal funding source – The Charity is self-funding, and operates a dana (voluntary giving) system, i.e. no charge is made for classes and events, enabling anyone to benefit from the Buddha's teachings, regardless of means. The Charity has promoted to members the opportunity to support the centre through the use of standing orders and direct debits. This provides the centre with clearer cash flow projection, which in turn enables a more structured programme of development.

Investment Policy – The Trustees have considered the most appropriate policy for investing funds and have a deposit account with Triodos Bank, which has strong ethical principles which accord with Buddhist philosophy. The account provides a modest amount of capital growth and also enables the charity to withdraw funds at short notice, if necessary, with little or no loss of interest.

Future Plans

Underpinning the objects of the Charity is the aspiration to support and increase the Buddhist community of which we are a part. To this end the move to teaching online will continue. We are developing a new website to ensure our online presence is effective and productive. We have established safe protocols for using the Centre once restrictions are lifted. This development has been supported and endorsed by the trustees.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 and (FRS 102);
- 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 in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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

Approved by the Board of Trustees on

2021

and signed on its behalf by

Francis Self (Dharmachari Bhadra) - Chair

**Independent Examiner's report to the trustees of
Triratna Buddhist Community in Bristol**

I report on the accounts of the charity for the year ended 31st December 2020 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : Dick Maule F.C.A.
Address : 3, Penlee View Terrace, Penzance, TR18 4HZ

Date:

Triratna Buddhist Community in Bristol

**Statement of Financial Activities
for the year ended 31st. December 2020**

	2020	2019
	£	£
Income from		
Donations	60,124	50,883
<i>Investment income</i>		
Interest	245	327
charitable activities		
Retreats	307	5,873
Classes and courses	3,010	15,542
Rent	10,577	28,596
Events	1,236	1,308
Other income	1,106	1,988
Shop income	<u>507</u>	<u>1,816</u>
Total	<u>77,111</u>	<u>106,333</u>
Expenditure on		
Charitable activities	<u>100,642</u>	<u>102,771</u>
Total	100,642	102,771
Net income/ (expenditure)	(23,531)	3,562
Loss on revaluation of fixed assets	<u>-</u>	<u>-</u>
Net movement in funds	(23,531)	3,562
Total funds brought forward	<u>410,507</u>	<u>406,945</u>
Total funds carried forward	<u><u>386,977</u></u>	<u><u>410,507</u></u>

Triratna Buddhist Community in Bristol

Balance sheet as at 31st. December 2020

		2020		2019
	Notes	£	£	£
Tangible assets	2		294,067	<u>303,234</u>
Current assets				
Debtors	4	5,720		7,440
Cash on hand		204		62
Cash at bank		<u>87,931</u>		<u>100,842</u>
		93,855		108,344
Current liabilities				
Creditors: amounts falling due within 12 months	3	<u>(945)</u>		<u>(1,070)</u>
Net Current assets			<u>92,910</u>	<u>107,274</u>
Net assets			<u>386,977</u>	<u>410,507</u>
Unrestricted funds				
General funds			<u>386,977</u>	<u>410,507</u>

The financial statements were approved and authorised for issue by the trustees on dated:-

and signed on their behalf by:

On behalf of the Trustees

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year except for SORP compliance changes.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2nd edition and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2020

(1) Principal Accounting Policies

(e) Fixed Assets

Fixed assets are written off over the expected useful life of the asset as follows:

Freehold Land and Buildings	2% reducing balance
Artefacts	5% reducing balance
Library	20% reducing balance
Fixtures, fittings and equipment	20% straight line
Office equipment	33% reducing balance

(2) Tangible Assets

	Building	Office Equipment	Artefacts	Library	Fixtures & fittings	Total
	£	£	£	£	£	£
Cost:						
balance brought fwd	270,000	6,849	18,507	569	33,809	329,734
additions in the year	-	-	-	-	-	-
	<u>270,000</u>	<u>6,849</u>	<u>18,507</u>	<u>569</u>	<u>33,809</u>	<u>329,734</u>
Depreciation						
balance brought forward	5,400	4,727	4,902	351	11,121	26,501
charge for the year	5,400	597	754	36	2,378	9,165
	<u>10,800</u>	<u>5,324</u>	<u>5,656</u>	<u>387</u>	<u>13,499</u>	<u>35,666</u>
Net book value at 31/12/2020	<u>259,200</u>	<u>1,525</u>	<u>12,851</u>	<u>182</u>	<u>20,310</u>	<u>294,067</u>
Net book value at 31/12/2019	<u>264,600</u>	<u>2,122</u>	<u>13,605</u>	<u>218</u>	<u>22,688</u>	<u>303,234</u>

(3) Creditors and accruals

Creditors: amounts falling due within 12 months

	2020	2019
	£	£
Sundry creditors	<u>945</u>	<u>1,070</u>

(4) Debtors and prepayments

Gift Aid recoverable	<u>5,720</u>	<u>7,440</u>
----------------------	--------------	--------------

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2020

(5) Expenditure

	Total	Total
	2020	2019
	£	£
Shop cost of sales	586	1,352
Fundraising costs	-	-
IT	2,025	2,673
Insurance	2,124	2,080
Cleaning and caretaking	1,017	1,767
Shrine expenses	26	104
Library	-	23
Catering	52	695
Repairs and renewals	1,629	1,460
Health and safety	438	1,588
Publicity	-	103
Print, post and stationery	458	694
Waste disposal and recycling	640	1,213
Donations to Central Triratna	5,328	5,182
School work	-	581
Teachers fees	958	704
Telephone	889	988
Heat light and water	1,939	2,632
Non capitalised equipment	1,143	25
Council Tax	354	1,182
Retreat accommodation	-	5,109
Salaries and wages	65,478	57,320
Retreat allowance	2,454	2,751
Trustees expenses	289	746
Sangha development	-	262
Mitra Convenor expenses	-	1,008
Other donations	500	-
Miscellaneous expenses	694	70
Bank charges and service fees	-	340
Professional fees	1,956	-
Independent examiner's fees	500	475
Depreciation	9,165	9,643
	<u>100,642</u>	<u>102,771</u>

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2020

(6) Employee information and transactions with trustees

	2020	2019
	£	£
Salaries and wages	63,822	54,508
Pension costs	1,114	1,632
Social security costs	542	1,180
	<u>65,478</u>	<u>57,320</u>
Retreats	<u>2,454</u>	<u>2,751</u>

Staff costs represent living allowances paid to those involved in the running of the Charity, tax and national insurance due thereon, and the cost of retreats to enable them to develop their Buddhist practice. Although deemed to be taxable by HMRC, the purpose of the living allowances is to enable those concerned - all of whom are practising Buddhists - to continue with their Buddhist practice at the same time as helping the Charity.

The number in receipt of allowances in the Charity was 7 at the beginning of 2020 and 6 at the end of 2020. (7 in 2019). All staff were based at Bristol Buddhist Centre and apart from the finance manager cannot be easily categorised. All received less than £14,000 p.a. except the chair who received £20,375 p.a.. During the year, one member of the Charity's Council, the Chair, was reimbursed expenses totalling £289 [2019:£48]for costs incurred with respect to travel and accommodation.

The Charity's Rules allow for support - such as the living allowances mentioned above - to be given to members of Council who are members of the Triratna Buddhist Community and during the year the Chair received such allowances totaling £369(2019 - £697) in pursuit of its objects. The Charity paid for a retreat for one Council member during the year totalling £50 [2019: £262].

Triratna Buddhist Community in Bristol

Notes to the accounts for the year ended 31st. December 2020

(7) Analysis of prior year funds to comply with FRS 102 requirements

**Statement of Financial Activities
for the year ended 31st. December 2019**

	2019	2018
	£	£
Income from		
Donations	50,883	60,253
Investment income		
Interest	327	339
charitable activities		
Retreats	5,873	11,381
Classes and courses	15,542	11,271
Rent	28,596	36,380
Events	1,308	5,348
Other income	1,988	1,345
Shop income	<u>1,816</u>	<u>2,074</u>
Total	<u>106,333</u>	<u>128,391</u>
Expenditure on		
Charitable activities	<u>102,771</u>	<u>106,818</u>
Total	<u>102,771</u>	<u>106,818</u>
Net income/ (expenditure)	3,562	21,573
Loss on revaluation of fixed assets	-	-
Net movement in funds	<u>3,562</u>	<u>21,573</u>
Total funds brought forward	<u>406,945</u>	<u>385,373</u>
Total funds carried forward	<u>410,507</u>	<u>406,945</u>