

**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

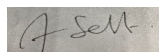
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### 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



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

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

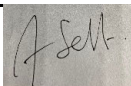
## Section A Statement of financial activities

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

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>							
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	-	-	-	-	-
<b>Total fixed assets</b>		B05	270,836	-	-	270,836	279,114
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	77,043	-	-	77,043	77,206
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	4,217	-	-	4,217	4,121
<b>Net current assets/(liabilities)</b>		B12	72,826	-	-	72,826	73,085
<b>Total assets less current liabilities</b>		B13	343,663	-	-	343,663	352,199
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	343,663	-	-	343,663	352,199
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	343,662	-	-	343,662	352,200
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		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***

<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not Applicable</i></b>
<b><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></b>	<b><i>Not Applicable</i></b>

#### 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:***

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

#### 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:***

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

<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not Applicable</i>
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Section C		Notes to the accounts		(cont)
Note 2		Accounting policies		
2.2 INCOME				
<div>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.</div>				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"><li>the charity becomes entitled to the resources;</li><li>it is more likely than not that the trustees will receive the resources; and</li><li>the monetary value can be measured with sufficient reliability.</li></ul>	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>	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>	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>	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>	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>	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>	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>	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>	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>	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>	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>	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>	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>	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.	<div><div>✓</div><div>✓</div><div>✓</div></div>
Support costs	The charity has incurred expenditure on support costs.	<div>YesNoN/a<div><div>✓</div><div>✓</div><div>✓</div></div></div>

**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.

**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.

<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"/>

**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 funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
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:	Classess 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 £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-

### 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
<b>Total expenditure on charitable activities</b>	<b>111,984</b>	<b>-</b>	<b>-</b>	<b>111,984</b>	<b>114,319</b>	<b>-</b>	<b>-</b>	<b>114,319</b>

### Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>111,984</b>	<b>-</b>	<b>-</b>	<b>111,984</b>	<b>114,319</b>	<b>-</b>	<b>-</b>	<b>114,319</b>

**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
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>111,984</b>	<b>-</b>	<b>-</b>	<b>111,984</b>	<b>114,319</b>	<b>-</b>	<b>-</b>	<b>114,319</b>

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 £
300	-
-	-
-	-
-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	
<b>Total staff costs</b>	

This year £	Last year £
65,288	66,089
-	-
1,365	1,358
-	-
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	-	-
<b>Total</b>	<b>6</b>	<b>6</b>

**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**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

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

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

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**Please state the accounting policy for any redundancy or termination payments**

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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.

<b>Not applicable</b>
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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

<b>Not applicable</b>
-----------------------

**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

<b>Not applicable</b>
-----------------------

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

<b>Not applicable</b>
-----------------------

## 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

<b>**Basis</b>	RB	SL or RB	SL or RB	Mixed	
<b>** Rate</b>	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.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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

This year	Last year
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

## Note 20 Creditors and accruals

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	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	-	-
<b>Total</b>	<b>4,217</b>	<b>4,120</b>	<b>-</b>	<b>-</b>

***Please complete this note if the charity has deferred income.***

***Please explain the reasons why income is deferred.***

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

**Movement in deferred income account**

<i><b>Movement in deferred income account</b></i>	<b>This year £</b>	<b>Last year £</b>
<b>Balance at the start of the reporting period</b>	-	-
<b>Amounts added in current period</b>	8,960	-
<b>Amounts released to income from previous periods</b>	- 6,150	-
<b>Balance at the end of the reporting period</b>	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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 27</b>	<b>Charity funds</b>
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**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	352,200	103,446	- 111,984	-	-	343,662
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds</b>			352,200	103,446	- 111,984	-	-	343,662