

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	April	2023	To	31	March	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Triratna Glasgow
Glasgow Buddhist Centre
SC006883

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if	Name of person (or body) entitled to
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Type of governing document

Constitution dated 11 October 2015

Trustee recruitment and appointment

All trustees are either co-opted (to be appointed at AGM) or else appointed/renewed at AGM for a 2 year period.

Objectives and activities

Charitable purposes

The object of the Association is the advancement of the Buddhist practice, in particular by:

1.1 Encouraging members and others to live in accordance with the teachings of the Buddha; **1.2** Supporting ordained members of the Triratna Buddhist Order, at the discretion of the Council of the Association; **1.3** 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; **1.4** Using applications of the Buddha's teaching to promote the health and well-being of all.

Summary of the main activities in relation to these objects

To follow the principles and practices of Buddhism, teaching mindfulness, meditation and Buddhism classes, weekly Dharma night classes, run weekend day festivals, and workshops by visiting teachers.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

During the 23/24 fiscal year we expanded the amount of events we are running in person with a special focus on bringing in newcomers. We spent the year actively looking at property so as to invest in a new permanent building for our ongoing growth.

During the year there were 2 people ordained and 8 people became mitras.

Although we moved our savings into investments, we ended the year with more than a £19,000 surplus of income against expenditure.

Financial review

Brief statement of the charity's policy on reserves

The charity has no policy on reserves.

Details of any deficit

We moved £250,000 from a savings account into our ethical investments with M&G. Without this, we would have a surplus of £19,608 for the year.

Donated facilities and services (if any)

We run off the generosity of many who have donated their time for such things as cleaning the Centre and creating publicity material. The majority of those teaching our classes are volunteering their time, as well.

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Other optional information

There was an accidental overpayment to [REDACTED] of £423.26 in September 2023 which was not caught until after the end of the financial year and has therefore been written off.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date		

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Signed on behalf of the charity's trustees

Signature(s)	[REDACTED]	
Full name(s)	[REDACTED]	
Position (e.g. Chair)	chair	
Date	12/12/24	

SC



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2023		31	March	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	40,054				40,054	45,646
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	2,244
Gross trading receipts	1,353				1,353	1,332
Income from investments other than land and buildings	19,049				19,049	11,017
Rents from land & buildings	25,606				25,606	25,536
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	86,062	-	-	-	86,062	85,775
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	86,062	-	-	-	86,062	85,775
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	19,881				19,881	19,966
Investment management costs					-	
Payments relating directly to charitable activities	46,573				46,573	60,426
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	66,454	-	-	-	66,454	80,392
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	250,000				250,000	
A4 Sub total	250,000	-	-	-	250,000	-
Total payments	316,454	-	-	-	316,454	80,392
Net receipts / (payments)	(230,392)	-	-	-	(230,392)	5,383
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(230,392)	-	-	-	(230,392)	5,383

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	305,895				305,895	300,513
	Surplus / (deficit) shown on receipts and payments account	(230,392)				(230,392)	5,383
						-	
						-	
	Cash and bank balances at end of year	75,503	-	-	-	75,503	305,896
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	M&G Charifund		355,841	150,702
	M&G Charibond		57,321	4,664
	Total		413,162	155,366

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Land and Buildings			425,000	400,000
	Furniture and Equipment			20,350	20,350
	Total		-	445,350	420,350

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				9,679
	Total		-	9,679

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total		-	-

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

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The funds currently in our investments (£413,162) are being held for the purpose of buying a new property as we are currently renting rooms.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£
Support for religious worker & leaving gift - Pasadini Brown (Wylde)	9,055
Support for religious worker & leaving gift - Harvey David Jackson	16,190
Support for religious worker & leaving gift - Dharmacarini Kuladharini	6,080

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Section B Statement of balances

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	Total		-	-

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

Signature

Print Name

Date of
approval

12/12/24

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Triratna Glasgow						
Registered charity number	SC006883						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2023	to	31	March	2024
Set out on pages	6-8					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 						
	have 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.						
Signed:							Date:
Name:							9. 11. 2024
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Triratna Glasgow						
Registered charity number		SC006883						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
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Signed:					Date:			
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								
	G51 1JZ							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**