

# Triratna Buddhist Community (Highlands)

Scotland · Charity number SC034310

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2003-04-22
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	4 Grant Street Nairn Nairnshire IV12 4NN
Website	<a href="https://buddhistcommunityhighlands.org.uk/">https://buddhistcommunityhighlands.org.uk/</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Practise together (meditation, ritual & discussion), support each other's spiritual growth, teach the Buddha's doctrine to existing members and newcomers, and give financial support to activities of our Order.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** the Organisation's principal purpose is to advance the Buddhist religion 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 Community and other duly ordained Buddhists, at the discretion of the Council of the Organisation. 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 Purposes. and 1.4. Using applications of the Buddha's teaching to promote the health and well-being of all.

## Geography

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- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£19,063	£19,932	-	0
2024-08-31	£19,074	£31,296	-	0
2023-08-31	£24,480	£32,670	-	0
2022-08-31	£27,376	£21,838	-	0
2021-08-31	£18,671	£17,974	-	0

**Triratna Buddhist Community (Highlands)**

Scotland - Charity number SC034310

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# Accounts

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**Triratna Buddhist Community Highlands**  
**Trustees' Annual Report and Financial Statement**

Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

**Tiratna Buddhist Community Highlands  
Trustees Annual Report and Financial Statement**


Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

**Trustees Annual Report**

**Charity's principal address**

First Floor, 62 Academy Street  
Inverness  
IV1 1LP

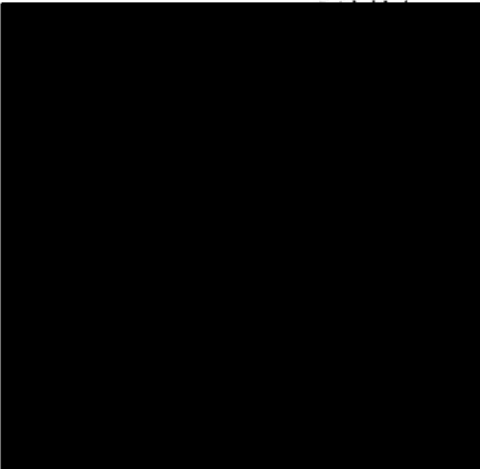
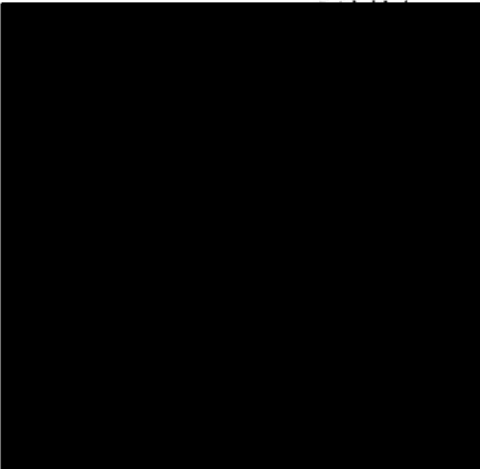
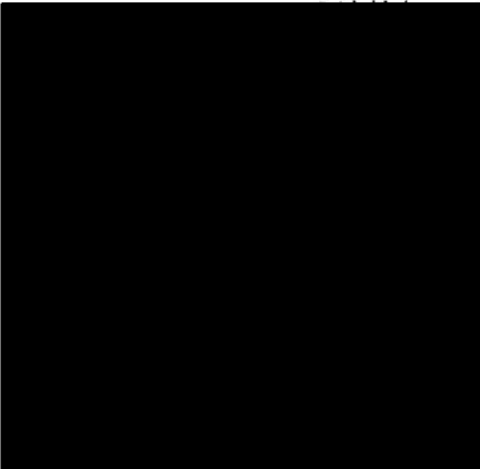
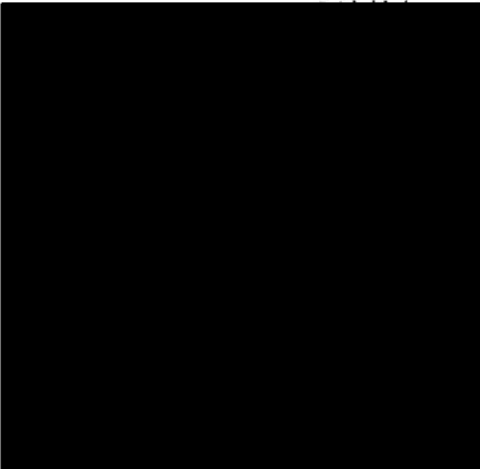
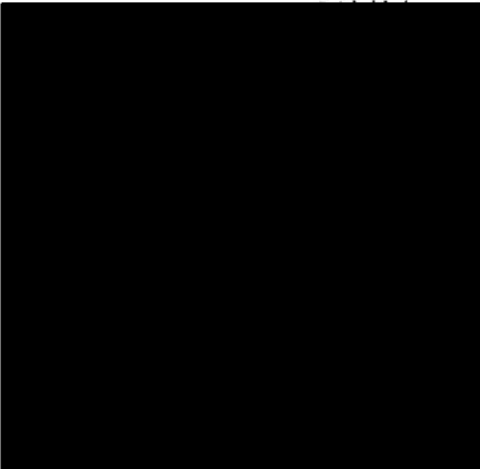
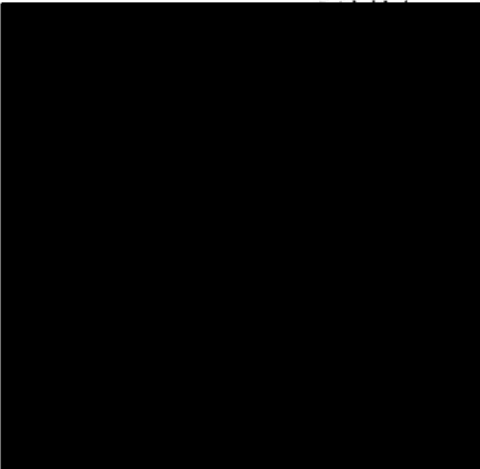
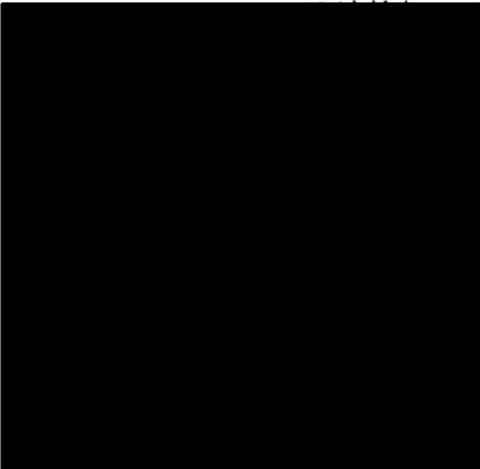
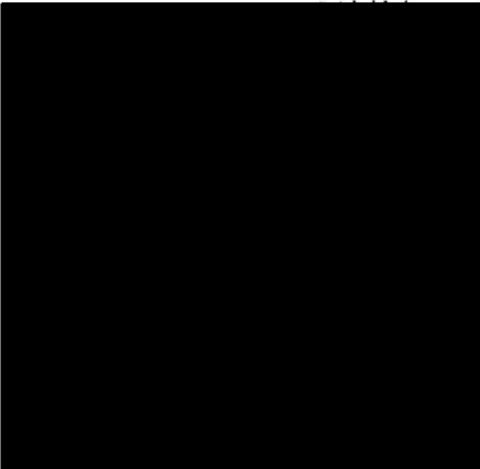
**Independent Examiner**

  
Voluntary Action in Badenoch and Strathspey  
The Town House  
The Square  
Grantown on Spey

**Bankers**

Triodos Bank  
Deanery Road,  
Bristol  
BS1 5AS

**Trustees**

<b>Name</b>	<b>AKA</b>	<b>Position</b>	<b>Date of Appointment</b>
		Chair	Nov-2020
		Secretary	Feb-2025
		Treasurer	Nov-2020
		Safeguarding	Nov-2023
		Mitra Convenor	Mar-2018
		Trustee	Nov-2022
		Trustee	Nov-2022
		Trustee	Nov-2025

# **Triratna Buddhist Community Highlands**

## **Trustees Annual Report and Financial Statement**

Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

### **Governing Document**

The Association is a SCIO (Scottish Charitable Incorporated Organisation) registered January 2013 administration arrangements are set out in our constitution.

### **Recruitment policy**

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting.

### **Charitable purpose**

The object of the organisation is the advancement of the Buddhist religion, in particular:

- to encourage members and others to live in accordance with the teachings of the Buddha;
- to support ordained members of the Triratna Buddhist Order and other duly ordained Buddhists;
- to maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups with the same objects.

### **Activities and Achievements**

Saturday morning sats are a drop in meditation open to anyone throughout the year and happen at 9.30-10.30 am. This open class will continue in 2026, as it has been well attended and is a regular place open for anyone to attend and have some instruction on Buddhist meditation. This openness extends to payments, as have a principle of dana (generosity) so there is no set fee for anything we offer at the centre.

Following a review of our activities by a Triratna teacher we shifted our emphasis to introducing newcomers to our tradition in dedicated classes, then welcoming them to our sangha night (renamed Regulars' Night) which is open to all. We have run back-to-back Introduction to Buddhism and Meditation courses this year, and a concluded the course teaching this year with an 8 week Going Deeper course. Our introductory courses run on Saturday mornings as well.

The Buddhist festival days of Parinirvana Day (February) Buddha Day (May), Dharma Day (July) Padmasambhava Day (October) and Sangha day (November) were celebrated. Different teachers created festival days which looked at episodes from the Buddha's life, or particular teachings from the Dharma, and these were explored through talks, reflection, ritual, discussion and meditation.

We continue to run our weekly sangha nights, on Thursday evenings. We look at different teachings

## **Triratna Buddhist Community Highlands Trustees Annual Report and Financial Statement**

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Year ending 31<sup>st</sup> August 2025

and practice meditation, Buddhist devotional practices, discuss the dharma and support each other as a practising Buddhist community. This class is open to newcomers too, although we encourage those who want to explore Buddhism to attend an introductory course, specifically designed to cover basic Buddhist principles and meditation. Due to Covid and the investment in technology, we continue our weekly sangha night class both in-person at the Buddhist Centre and on Zoom.

Our website is our on-line offering introducing the Buddhist religion, and Triratna's translation of the dharma. Through our website we update our programme, give links to talks, give a space to ask questions, respond to requests and give information about the Triratna community.

We have an active mailing list, and those who are interested can sign up and receive ongoing information on events, both within the Highlands and within the worldwide Triratna community.

We are often approached by schools to provide some teaching on Buddhism by practising Buddhists. We have historically hosted primary school groups who have visited the centre as part of their moral and religious education course, local cubs groups and less frequently, annual enquiries from secondary schools within Highland. The primary school pupils tend to bring in fabulous questions and reflections and we have, for example, created beautiful prayer flags with their wishes for this world. This has been an activity we have supported ongoingly, although this year we have not been able to respond to all the requests due to a small number of us available to teach.

We ran one sangha residential weekend in Gairloch, based in the SYHA. This weekend is usually a well anticipated and successful event, with a mix of meditation, talks and time to explore Buddhist teachings and develop friendships in the beautiful surroundings.

Our President, Akuppa, joined us for the weekend in beautiful Gairloch. We spent time together meditating, practising yoga, listening to personal talks, having discussions and spending time together, practising as a sangha.

We continue to have visiting teachers from across the Triratna Community. They have led days on particular events from the Buddha's life and led study on particular Buddhist texts.

These events are open to all and advertised on our website.

Our trustees continue to meet regularly to ensure we comply with our charitable aims. Our safeguarding officer continues to be supported by the Triratna Safeguarding Team.

# Triratna Buddhist Community Highlands Trustees Annual Report and Financial Statement

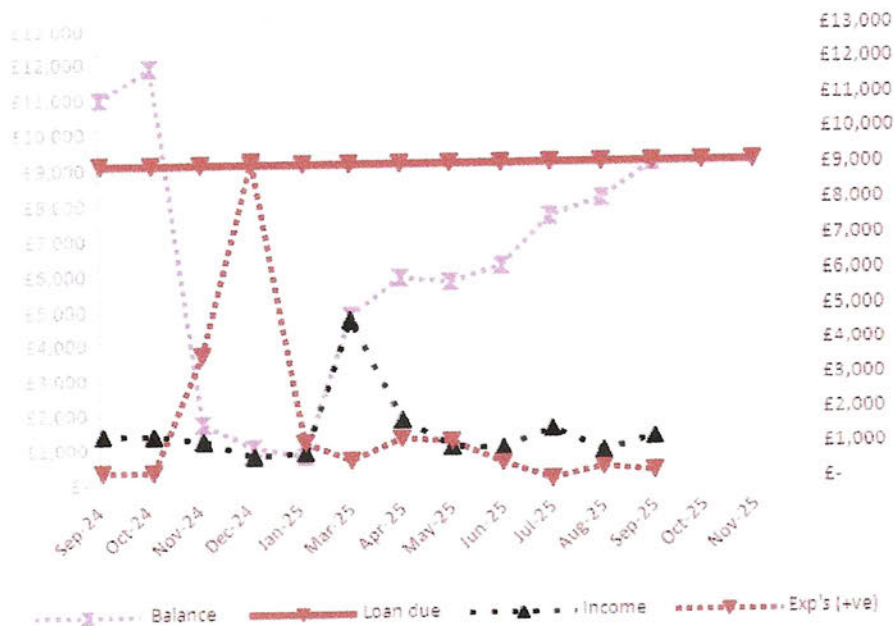
Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

## Financial Review

**Operational income:** This has reduced slightly again (from £610 to £565 pcm due to the loss of two of our most generous supporters offset by the gain of one regular donor. Our initiative to grow the sangha ('membership') with newcomers is starting to bear fruit financially. The strategy will be continued as the aim is not primarily financial but part of our core purpose.

**Assets:** We purchased a card reader (£30) which we hoped would increase in-person donations especially from our younger members but it hasn't been much used. We'll try to keep it visible and charged

**Loan repayments:** The opening balance of the loan was £19,204, interest over the 24/25 year was £821 and a payment of £11,122 was made giving a closing balance of £8,903. With a predicted interest for 25/26 of £262 the final balance of £9,034 will be due in January 2026. A recent forecast predicted we would be able to pay this although it may use some of our operating reserve.



The other long-term loan of £6000 has no repayment date set.

Once our loans are repaid, we will be in a position to use our income for a range of aims consistent with our constitution beyond our own material security.

**Sales:** Sales of cards and incense continue but amounts are insignificant.

**Triratna Buddhist Community Highlands  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

**Restricted funds**

No restricted funds in this financial year.

**Trustee remunerations and expenses**

No expenses were paid other than reimbursement of expenses.

**Reserve policy**

The trustees consider that a general unrestricted fund of £3,400 would be sufficient to allow them to continue to operate.

Approved by the board of Trustees on 27 DEC 2025 and signed on its behalf



**Receipts and Payments Account**

**Year ended 31<sup>st</sup> August 2025**

<u>Receipts</u>	Notes	Unrestricted 2025	Restricted 2025	Totals 2025	Totals 2024
Regular & ad hoc donations	1	9,948	0		8,251
Charitable Activities	1	5,225			7,563
GiftAid & Small Donations	1	3,546			2,360
Sales	1	115			135
Other income	2	228			765
<b>Total Receipts</b>		<b>19,063</b>	<b>0</b>		<b>19,074</b>

<u>Payments</u>		Unrestricted 2025	Restricted 2025	Totals 2025	Totals 2024
Advertising	3	192	0		1,037
Costs of charitable activities	3	1,879	0		3,494
Governance	3	1,179	0		855
Running costs of property	3	5,026	0		4,561
Property loan repayment	3	11,122	0		20,142
Cost of stock	3	0	0		147
Donations to Buddhist charities	3	400	0		400
Other expenditure	4	135	0		807
<b>Total Expenditure</b>		<b>19,932</b>	<b>0</b>		<b>31,296</b>

**Triratna Buddhist Community Highlands  
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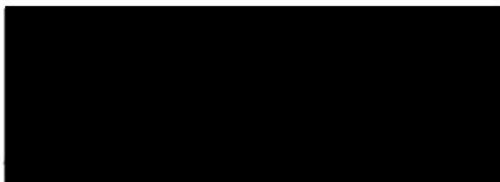
Net surplus/deficit	-1,149	0	-12,222
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**Statement of Balances as at 31<sup>st</sup> August 2025**

<u>Statement of Balances</u>	Unrestricted 2025	Restricted 2025	Totals 2025	Totals 2024
Cash at bank at start of year	9,269		9,269	21,639
Surplus/deficit for the year	-1,149		-1,149	-12,222
Total Receipts	<b>8,121</b>		<b>8,121</b>	<b>9,417</b>

<u>Liabilities</u>	2025	2024
Independent Examination (will be due in Dec-2025)	180	180
Loans	14,903	25204
<b>Loan breakdown</b>		
Windhorse Trust opening balance	19,204	25204
Interest free loan opening balance	6,000	
Payment made	11,122	
Interest charges	821	
Closing balance Windhorse Trust	8,903	
Interest free loan	6,000	14,903
<b>Assets</b>		
Land and Building	101,000	100,000
Fixtures and fittings	4,500	4,500

Approved by the board of Trustees on 27-DEC-2025 and signed on its behalf



**Triratna Buddhist Community Highlands  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

**Notes to the Accounts**

**Note 1 Donations & Activities**

This includes:

- regular and ad hoc payments by supporters through bank Standing Orders and PayPal.
- donations collected at activities. All our activities are run on the basis of donations meaning anyone can attend without an entrance fee, and all such donations are therefore eligible for either GiftAid or the Small Donations Scheme according to the donor's circumstances.
- sales of book, incense and cards. Books are no longer being stocked.

**Note 2 Other Income**

This includes:

- bank interest
- monies paid in for subsequent reimbursement
- proceeds from sublet

**Note 3 Payments relating to charitable activity**

This includes:

- running costs for our property – utilities, tenant management scheme and upkeep not covered by the TMS
- general overheads – insurance, expenses for officers, subscriptions, fees, shrine costs
- advertising – paper and virtual including costs of web site maintenance
- costs of activities – for events run at our centre this is typically for the speaker/leader, for events run at another location, it may also include venue hire and food,
- donations to other Buddhist charities

**Note 4 Other expenditure**

This includes:

- bank charges
- Tenant Management Scheme fees
- monies which are to be paid out as reimbursement

**Triratna Buddhist Community Highlands  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC034310  
Year ending 31<sup>st</sup> August 2025

**Independent Examiner's Report**

I report on the accounts of the charity for the year ended 31<sup>st</sup> August 2025 set out on pages **4, 5 & 6**

**Respective responsibilities of trustee 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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 Charities Accounts (Scotland) Regulations 2006. 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 44(1) 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 Accounting Regulations have not been met.

..... Date 12/1/26

ACIE Licentiate (receipt and Payment) member  
Voluntary Action in Badenoch and Strathspey  
The Town House  
The Square  
Grantown-on-Spey  
PH26 3HF