

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

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

## REFERENCE AND ADMINISTRATIVE DETAILS

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

### Trustees of the Charity:

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

### Bankers:

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

### The Charity also has savings accounts with:

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

Independent Examiner: Satyapara (Annemie Philips), ACCA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

## **OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

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

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

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

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

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

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

These online spaces have had numerous advantages:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Racial Diversity**

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

## **Developing High Quality Teaching**

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

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

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

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

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

### **Maintaining an Altruistic Perspective**

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

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

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

The Centre offered the following classes:

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

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

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

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

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

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

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

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

## **Men's Dharma Study**

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

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

There was also a men's Order kula meeting.

## **Day Retreats**

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

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

## **Festivals**

We continued to celebrate a number of Buddhist festivals.

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

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

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



## **Retreats**

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

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

## **New Initiatives and Other Events**

### **Racial Diversity**

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

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

### **Mentoring Project**

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

## **Young Buddhists Group**

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

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

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

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

## **Dharma Arts**

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

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

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

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

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

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

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

#### **School Visits**

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

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

#### **Outreach Classes**

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

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

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

## **Hospital Chaplaincy**

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

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

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

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

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

### **Wellbeing for Carers Project**

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

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

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

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

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

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

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

### **Birmingham Mindfulness**

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

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

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

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

### **Birmingham Yoga Studio**

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

#### **Room Hire**

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

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

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

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

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

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

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

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

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

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

In particular, we would like to mention:

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

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

### **Residential Communities Update**

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

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

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

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

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

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

## **FINANCIAL REVIEW**

### **Summary**

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

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

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



## **Income**

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

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

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

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

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

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

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

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

## **Expenditure**

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

## **Residential Property**

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

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

## **ACCOUNTING AND REPORTING BY CHARITIES**

### **Trustees' Responsibilities**

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

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

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

### **Risk Management**

The Trustees are aware of the need to consider the major risks to which the Charity is exposed. The Trustees continue to consider risks, their likely impact, an estimation of the likelihood of each risk, measures that have been taken to avoid exposure to the risk, and those responsible for doing this. These risks are reviewed on a regular basis.

## **Policy on Financial Reserves**

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

On behalf of the Trustees

Maitrisara

Dharmashura

29 October 2021

**BIRMINGHAM BUDDHIST CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

## STATEMENT OF FINANCIAL ACTIVITIES 2020/21

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

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

## BALANCE SHEET AT 31 MAY 2021

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

## NOTES TO THE FINANCIAL STATEMENTS

### 1. PRINCIPAL ACCOUNTING POLICIES

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

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



## 2. ANALYSIS OF INCOMING RESOURCES

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

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

### 3. ANALYSIS OF RESOURCES EXPENDED

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

#### 4. TRANSFERS

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

#### 5. INFORMATION REGARDING STAFF

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

	£
Aggregate Support	80,380
Aggregate Employer's NI	0
Aggregate Employer's Pension Contributions	3,358

#### 6. TRUSTEES

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

	£
Support	42,360
Out of Pocket Expenses	6,827

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

#### 7. TANGIBLE FIXED ASSETS

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

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

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

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

## **8. DEBTORS**

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

## **9. CREDITORS**

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

## **10. DESIGNATED FUNDS**

This represents:

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

## **11. RESTRICTED FUNDS**

This represents:

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

# Independent Examiner's Report

**Report to the trustees of** BIRMINGHAM BUDDHIST CENTRE

**Accounts for year ended** 31 May 2020 **Charity no** 516568

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

**Responsibilities and basis of report** As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:** Annemie Philips

**Date:** 27/10/2021

**Name:** Annemie Philips (Satyapara)

**Relevant professional qualification(s) or body:** Association of Certified Chartered Accountants.

**Address:** 3 Oak Tree Avenue, Cambridge CB4 1AZ