

AUKANA TRUST

2024



ANNUAL REPORT

LEGAL AND ADMINISTRATIVE DETAILS

The Aukana Trust is a religious charity whose object is the promotion of the Buddhist Faith. It was established by a Deed of Trust on 17 June 1985 and registered with the Charity Commission (registration number 326938) on 19 September 1985.

The Spiritual Head of the charity is Paul Harris.

Trustees:

David Gilbert, Chairman
Paul Harris
Brother Nigel Skene
Anda Lutkevics
Peter Case
Elizabeth Kemp

As Spiritual Head of the Aukana Trust, Paul Harris has the right to nominate all new trustees. Also, a new trustee may be appointed by a resolution of a meeting of the trustees.

Address of the charity:

9 Masons Lane, Bradford on Avon, Wiltshire, BA15 1QN
telephone: 01225 866821
e-mail: info@aukana.org.uk Website: www.aukana.org.uk

Addresses of monasteries run by the charity:

The Monastery of Absolute Harmony,
9 Masons Lane, Bradford on Avon, Wiltshire, BA15 1QN

The Monastery of Infinite Compassion,
10 Masons Lane, Bradford on Avon, Wiltshire, BA15 1QN

Address of the meditation centre administered by the charity:

The House of Inner Tranquillity,
9-10 Masons Lane, Bradford on Avon, Wiltshire, BA15 1QN

Address of teacher's accommodation administered by the charity:

8 Masons Lane, Bradford on Avon, Wiltshire, BA15 1QN

Bankers:

HSBC Bank plc, 46 Fore Street, Trowbridge, Wiltshire, BA14 8EL

Solicitors:

Bishop, Longbotham and Bagnall, 3 Church Street, Bradford on Avon, Wiltshire, BA15 1LR

Independent Examiner:

Stephen Passfield, 5 Clearwood, Dilton Marsh, Nr Westbury, Wiltshire, BA13 4BD

AIMS AND ORGANISATION

To quote from the Trust Deed the object of the charity is *'to promote the Buddhist Faith in all aspects including both meditative and theoretical aspects and in furtherance of this object but not further or otherwise:-*

a) To provide facilities for the general public to attend lectures and classes concerning the Buddhist Faith;

b) To provide libraries and facilities for writing translating printing publishing and selling books and pamphlets; and

c) To establish centres schools colleges institutions monasteries nunneries communities and retreats in the United Kingdom and elsewhere and to provide such support as may be necessary for persons attending the same for the purpose of studying the Buddhist Faith.'

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The Aukana Trust has regard for the Charity Commission's guidance on public benefit in the preparation of this report.

At the House of Inner Tranquillity Meditation Centre and associated monasteries in Bradford on Avon the Trust provides facilities for instruction in the teaching of the Buddha. There are two seasons of weekly meetings held at the Centre which are attended by local members. Online Zoom meetings were introduced in the spring of 2023 to enable members of the group who live at a distance to partake in Q&A sessions with Paul Harris. These are open for anyone on the Trust's email list to attend.

Following are activities during the year ending 30 September 2024:

- 40 weekly group meetings held with an average attendance of 23 people.
- 17 fortnightly Zoom meetings were held with an average attendance of 29 people. Of the 69 different people attending 31 were local and 38 live at a distance.
- A full schedule of retreats was on offer with 12 6-day silent, 4 6-day integrated and 6 weekend retreats completed. All of the 88 places available were filled.
- 16 new videos were added to the HoIT YouTube channel. The channel had 147 videos in total and 71 new subscribers and 6,239 views in the year.
- 11 Podcasts were uploaded during the year making a total of 169. There were 5,613 listens during the year.
- The HoIT Facebook page had 675 followers at year end.
- The Friends of HoIT Facebook page – a group administered by meditators who post regularly – had 756 members at year end.

All the media platforms can be reached from the Aukana Trust web site. The Trust's 10 published book titles can also be ordered through the web site via an online shopping cart facility or by contacting the Trust directly.

On 30 September 2024 one monk was in residence fully supported by the Trust. The Trust provided financial support for Paul Harris as meditation teacher as authorised in section 14 of the Trust Deed. The Trust also supported a full-time lay student and trustee, Anda Lutkevics, who has been in residence since February 2000 and works as housekeeper and administrator.

In keeping with Buddhist traditions, no charge is made for any of the facilities offered by the Trust. The major part of the Trust's income derives from donations. This financial year roughly 48% of this is made up of various miscellaneous donations and monthly donations from 63 meditators and supporters which contributed £22,405. Donations received for residential meditation courses contributed 26% and a Gift Aid tax reclaim contributed 17% of the total income.

For meditators attending and practising at the Centre, an integral part of the Buddha's training is the development of generosity, service and friendliness in all aspects of life. Over the year the Trust has received various non-financial donations, particularly in respect of food and household goods as well as assistance from meditators in the day-to-day upkeep of the Centre.

RESERVES POLICY

To reflect the high potential costs of repairs to the buildings the Trustees aim to maintain reserves at a minimum level of 2 times the annual expenditure with the exclusion of exceptional items. The policy is reviewed annually. At 30 September 2024 the Trust had cash reserves of £152,870. Total expenditure for the year was £86,223 which included exceptional repairs and maintenance expenditure of some £23,000. Without the exceptional items the reserves are about 2.4 times expenditure.

D. Subet

Trustee

[Signature]

Trustee

5/12/2024

Date



Section A

Independent Examiner's Report

Report to the trustees/ members of

AUKANA TRUST

On accounts for the year ended

30 SEPT 24

Charity no (if any)

326938

Set out on pages

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

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 27/11/24

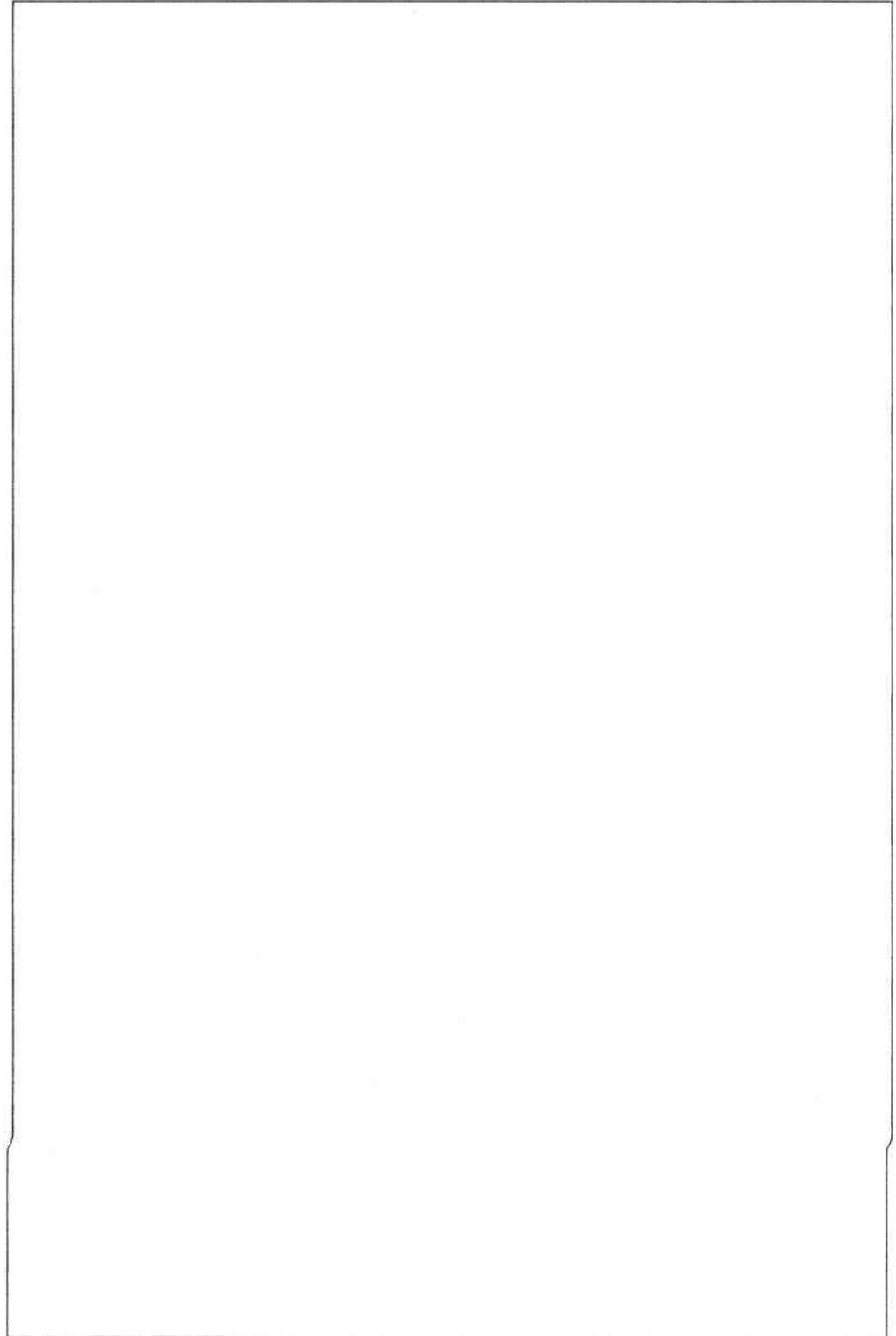
Name: STEPHEN PASSFIELD

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

Address: S. CLEARWOOD, DILTON MARSH, WESTBURY, WILTSHIRE, BA13 4BD

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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



AUKANA TRUST (Charity no 326938) RECEIPTS & PAYMENTS, 1.10.2023 to 30.9.2024

	23-24	22-23
RECEIPTS		
Donations		
Donations - General	30,140.50	49,737
Donations - Meditation courses	16,525.00	15,275
Donations - Workshops	275.00	315
Income Tax recovered	10,946.00	10,503
Interest	5,015.57	1,932
	62,902.07	77,762
Receipts from operating activities		
Aukana book and shop sales		
Sales of Aukana published books	514.66	
Shop sales of purchased books, incense etc.	150.00	
	664.66	730
Fund raising/Other receipts		
Sale of garden equipment	0.00	
Library fines	29.00	
Open day tea stall	0.00	
Garden plant sales	0.00	
	29.00	764
TOTAL RECEIPTS	63,595.73	79,256
RECONCILIATION		
TOTAL RECEIPTS	63,595.73	79,256
less TOTAL PAYMENTS	86,223.34	69,427
NET RECEIPTS	-22,627.61	9,829
plus OPENING CASH FUNDS 1.10.2023	175,497.76	165,669
CLOSING CASH FUNDS 30.9.2024	152,870.15	175,498
Reconciled to Assets and Liabilities schedule		

	23-24	22-23
PAYMENTS		
Monasteries & Meditation Centre		
Repairs & maintenance, servicing	30,643.50	18,254
Electricity	2,840.41	2,735
Gas	2,292.19	2,315
Water	1,890.12	1,644
Council Tax	6,894.75	6,541
Insurance	4,836.83	4,369
Gardens	1,743.45	1,788
	51,141.25	37,646
Monastic & Retreats		
Food & household goods	5,540.16	5,614
Monastic medical expenses	515.16	172
Monastic uniforms	97.19	0
	6,152.51	5,786
Communications & Administration		
Audio/Visual teaching aid costs	253.50	201
Printing, stationery, computer/network costs	785.43	681
Telephone and broadband	476.15	430
Postage	63.20	65
Miscellaneous (subscriptions/publicity)	65.00	55
Legal and Professional costs	0.00	0
Bank, PayPal etc. charges	83.70	91
	1,726.98	1,525
Transport		
Motor vehicle: running expenses	1,676.68	1,506
	1,676.68	1,506
Support		
Teachers' support	20,004.00	18,835
Backdated National Insurance contributions	824.20	801
Residential lay students' support	1,980.00	1,875
	22,808.20	21,511
Costs of sales and library facilities		
Purchases for the shop	93.72	192
Publishing costs	0.00	0
Library purchases - USB sticks	82.00	271
	175.72	463
Sub-Total	83,681.34	68,437
Other payments - functional equipment		
Equipment: 2 refrigerators, 6 fire extinguishers	2,331.90	223
Sundries: brass vases, smartphone, kettle	191.58	579
Garden equipment: Lopper	18.52	188
	2,542.00	990
TOTAL PAYMENTS	86,223.34	69,427

AUKANA TRUST (Charity no 326938) STATEMENT OF ASSETS & LIABILITIES, 30.9.2024

CASH FUNDS				
Bank balances	17,313.57	Actual values	25,172	Comparison as at 30.9.2023
Building Society balance	54,849.24		84,187	
1 Year Fixed Rate Bond	80,000.00		65,000	
Petty cash	696.59		1,041	
PayPal Business	0.00		87	
Amazon Seller Account	10.75		11	
Total reconciled to Receipts and Payments schedule	152,870.15		175,498	
OTHER MONETARY ASSETS				
Publishing debtors	18.90		0	
Jim Vuylsteke	0.00		0	
Shops	0.00		0	
Mail order	0.00		0	
	18.90		0	
ASSETS USED BY THE CHARITY				
Freehold property	389,000.00	Values at cost	389,000	
Improvements to above	54,707.57		54,708	
	443,707.57		443,708	
OTHER ASSETS USED BY THE CHARITY				
Motor vehicle				
Furniture & equipment				
ASSETS AVAILABLE FOR SALE				
Aukana published book stock	17,336.33		17,445	
Shop stock - books, incense, Buddha figures and cards	149.67		148	
	17,486.00		17,593	

NOTES TO THE ACCOUNTS

The accounts have been prepared entirely as Receipt and Payment accounts with an accompanying statement of Assets and Liabilities in accordance with Charity Commission Guidance. An Appendix showing details of the Aukana book movements has been provided for the benefit of the trustees.

The funds of the Charity are all unrestricted funds so all financial information has been given in total.

RECEIPTS & PAYMENTS

RECEIPTS

Donations - Meditation Courses: The donations from those attending meditation courses have the portion above cost used in the tax reclaim according to the rules of Gift Aid – our present suggested donation is £30 per meditator per day.

Donations - General: Tax is reclaimed on donations of any value where a Gift Aid Declaration has been signed by the donor. We advise donors that if they wish to give regularly they can set up a monthly standing order and sign a Gift Aid declaration.

Publishing: To date, the Trust has published ten books.

PAYMENTS

SUPPORT: Teachers

The Trust has provided some financial support for Paul Harris.

SUPPORT: Residential Lay Student

One residential student received an allowance.

REPAIRS AND MAINTENANCE: The office in no.10 was renovated and redecorated for £5.5K. Rotten sash windows and dormer windows in no.9 were replaced and repainted for £23K.

STATEMENT OF ASSETS AND LIABILITIES

ASSETS USED BY THE CHARITY

Freehold Property: The Trust owns three properties:-

9 Masons Lane, Bradford on Avon bought in 1986 for £79,000.

10 Masons Lane, Bradford on Avon bought in 1993 for £200,000.

8 Masons Lane, Bradford on Avon bought in 1997 for £110,000.

OTHER ASSETS

Publishing Debtors and Stocks: See Statement of Assets and Liabilities and Appendix.

D. Sisket

Trustee

[Signature]

Trustee

5/12/2024

Date *5/12/2024*

APPENDIX

AUKANA TRUST: PUBLISHING ACCOUNT 20223- 2024

	510	885	1156	1063	724	875	1149	1364	1489	1572	Totals for 2022-2023	Totals for 2022-2023
	Modern Buddhism	Life as a Siamese Monk	Buddhist Character Analysis	Unfolding of Wisdom	Buddhism in a Foreign Land	The Plain Facts	Inner Tranquility	Meditation Retreat	Purpose of Life	Postcards from Beyond		
Opening physical stocks 1/10/23	510	885	1156	1063	724	875	1149	1364	1489	1572	10787	10843
Cost/book £	1.40	1.85	1.35	1.77	1.92	1.37	1.78	1.57	1.86	1.34		
Stock value £	714.00	1,637.25	1,560.60	1,881.51	1,390.08	1,198.75	2,045.22	2,141.48	2,769.54	2,106.48	£17,444.91	£17,532
Less Net sales for the year	2	5	5	7	2	5	3	4	8	17	58	51
Less Donations						2				6	8	3
Plus returns											0	0
Plus stock gains						2				7	2	0
Less stock reductions											7	2
Closing physical stocks 30/9/24	508	880	1151	1056	722	870	1146	1360	1481	1542	10716	10787
Cost/book £	1.40	1.85	1.35	1.77	1.92	1.37	1.78	1.57	1.86	1.34		
Stock value £	711.20	1,628.00	1,553.85	1,869.12	1,386.24	1,191.90	2,039.88	2,135.20	2,754.66	2,066.28	£17,336.33	£17,445

Summary of Publishing income for the year

	2023-2024	2022-2023
	£	£
Sales receipts for the year	514.66	426.72
Less opening debtors	0.00	0.00
Plus closing debtors	18.90	0.00
Gives actual sales value for the year	533.56	426.72
Deduct cost of sales - calculated by Publishing costs		
Value of opening stock	17,444.91	17,531.52
Less value of closing stock	17,336.33	17,444.91
	108.58	86.61
Net receipts for publishing for the year	424.98	340.11