

Company number: 07166817

Charity Number: 1145950

Network of Buddhist Organisations

Report and financial statements

For the year ended 31st March 2022

Network of Buddhist Organisations

Reference and administrative information
for the year ended 31st March 2022

Company number 07166817

Charity number 1145950

Registered office and operational address Crown House
27, Old Gloucester Street
London
United Kingdom
WC1N 3AX

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

J H Hackney	Retired	20 th November 2021
K G J Thompson	Chair	17 th March 2022
D H S Kennaway	Treasurer	
J D Backus		
J Cresswell		
C Hopper		

Bankers The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Accountant James Gore-Langton FCCA DChA
Garth
Outertown
Stromness
KW16 3JP

Network of Buddhist Organisations

Trustees' annual report

for the year ended 31st March 2022

The trustees present their report and the unaudited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Objects

To advance Buddhism in the UK for the benefit of the public through the holding of meetings, lectures, producing and/or disseminating literature and news on Buddhism, to inform and enlighten others about Buddhism, and to undertake all such other things as are incidental or conducive to the attainment of these objects.

Objectives and activities

- Acting impartially on behalf of the broad diversity of UK Buddhism.
- Promoting networking and information exchanges between sincere Buddhist groups and individuals.
- Acting as a channel between Buddhist groups and external organisations including governmental, media and other agencies.
- Running online information channels.
- Contributing to interfaith forums.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

This year, the NBO continued providing a Buddhist voice in the areas of Education and Interfaith, and disseminated information through its website, NBO information group and Facebook pages. It has promoted British pan-Buddhist social action through Buddhist Action Month, the Eco Dharma Network and has been represented at the European Buddhist Union. In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit in our executive committee meetings. Activities during this period are described in the following reports.

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for the year ended 31st March 2022

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Network of Buddhist Organisations charitable purposes for the public benefit.

Chair's report

Juliet Hackney

Restrictions associated with the Covid Pandemic gradually eased but still prevented the members and committee of NBO meeting each other in person throughout the whole year April 2021-March 2022. However, the committee has continued to meet online and held its annual meeting and AGM online in November.

The Network of Buddhist Organisations continues to work together across traditions and support one another in performing "right action" in the areas of Religious Education, Interfaith, European Buddhist Union, Chaplaincy, Buddhist Action Month and Ecodharma. Our objects are to work together as Buddhists for the benefit of the public. Please find details of each area of activity in individual reports below.

The first main event of the year was Buddhist Action Month in June, which had the theme "Lion's Roar : Speaking up in a Troubled World". For more details see later in the report. In November we held a public meeting for the AGM, as well as the online annual gathering, which was well attended. A discussion was held around the theme of "Stories We Live By". The ongoing climate and ecological crisis, as well as the global and pandemic and social justice issues provided the context for the discussion, which was facilitated by 3 members of the committee, from different traditions, giving short presentations about how the stories we tell condition our present and our future.

Over the year the Ecodharma group has been meeting regularly to plan events and support each other. Activity in the other ongoing areas of Religious Education, Interfaith, European Buddhist Union and Chaplaincy continues, and we met several times during the year to support each other, please see individual reports for details. We share progress and pass on relevant information to the membership and their sangha's as well as the NBO Info email group.

Interfaith

John Marder, Interfaith Officer

NBO has continued its involvement with interfaith at the national level through its connections with the Interfaith Network (IFN) and the Faith Communities Forum (FCF). Jo Backus (NBO Trustee and Education Officer) has been active as a Trustee of the IFN throughout the year and John Marder (NBO's Interfaith Officer) has shared attendance with Jo at the FCF meetings offered by IFN.

In addition to NBO's engagement with IFN and FCF, their Eco Dharma function, coordinated by Olivia Fuchs, is continuing to collaborate as part of the inter-faith climate network by working closely with Faith for the Climate.

Activities at IFN and FCF were dominated by issues arising from the COVID-19 pandemic with meetings, as a consequence of the pandemic, being exclusively online. FCF meetings increased in frequency with one being held each month for a large part of 2020. Content was primarily concerned with faith-related aspects of the government's response to the COVID-19 pandemic. Issues included restrictions on access to places of worship, funerals and weddings and loss of income for faith communities. Faith-based social

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for the year ended 31st March 2022

action to support vulnerable members of communities was also discussed as well as the particularly severe impact of the pandemic on BAME communities.

Although other, non-Covid related issues such as climate change, hate crime and Brexit did feature on FCF agendas, the extreme salience of the pandemic during this period cannot be denied. This was particularly apparent at the IFN National Meeting in March 2021 which featured issues already highlighted above along with others such as healthcare chaplaincy during the pandemic, vaccination in BAME communities and collaboration of faith communities with local authorities.

Government's engagement with faith communities was a continuing theme and had significant practical implications for how policy was set with regard to matters such as re-opening of places of worship after restrictions. A number of NBO committee members attended the Faith Action focus groups which fed into government policy making.

One particularly notable feature of NBO's interfaith activity during the pandemic was Jo Backus's participation in the in IFN's 'Buddy Scheme', pairing up in discussions with a lady of Shiite Muslim faith. The content of these discussions will be published by IFN. Jo and John Marder also took part in a special meeting they had arranged with a representative of the Muslim Council of Britain in which their different perspectives on faith-related matters were shared and discussed.

Eco Dharma's activity in terms of the ecological crisis is a standout feature of NBO's work in 2020-21. However, their interfaith engagement in these endeavours can't be overlooked. Eco Dharma is part of the Make COP Count coalition, which has created faith advocacy asks. They are also signatories on Interfaith statements and Olivia has spoken on many occasions including at the Interfaith Vigil at the G7, on BBC's The Big Questions, and at Green Faith's 'Sacred People, Sacred Earth'.

Buddhist Action Month (BAM!)

Kaspa Thompson

The theme for BAM 2021 was Speaking Up in a Troubled World. Kaspa produced a handbook for distribution to NBO members and our BAM mailing list and presented a report about BAM at the European Buddhist Union meeting. As a result of this meeting and communicating through the EBU newsletter the Swedish Buddhist Union working with the EBU offered a Green Action Day encouraging members to try a plant-based diet. On 5th June there was a European Day of Action in which groups and individuals across the UK and Europe sat in meditation in public highlighting particular causes.

We have an informal system of collecting data on events and actions that have been inspired, but we hear that the large Buddhist groups Triratna and SGI promoted BAM to their members and I heard of various events and meetings inspired by Buddhist Action Month this year. I also heard of events taking place for the first time in Hungary, and of events in the U.S. and Australia.

The NBO ran two online events during June, one on inspiration and ideas and a check-in space later in the month. These were both well received by attendees.

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The Eco Dharma Network

Olivia Fuchs

In 2021 Eco Dharma Network consolidated the regular webinar series, which we had started in response to the corona virus pandemic during lock-down. We held regular webinars and informal gatherings (listed below) to support and resource our members and guests, and we had a presence at COP26 in Glasgow. Our collaborations deepened with many of our partners, and we worked together closely with Faith for the Climate and the interfaith Make COP Count coalition, as well as the European Eco Dharma network as part of EBU, which we helped to establish.

2021/22 Webinars/ Informal Gatherings

April 14 2021 **How do we speak up as Buddhists?**

An informal sharing and listening hosted by Kasper in preparation for BAM (Buddhist Action Month)

May 26 2021 **Hope for the Future: speaking out for climate justice**

An online workshop/webinar with Hope for the Future

June 6 2021 **Buddhist Action in a Post-Covid era**

A webinar to launch BAM: reflections on what Buddhist action means in our present situation with Kasper Thompson, Joe Mishan, Narapa Johnson and guest speaker Emilie Parry

Sept 22 2021 **Nature Webinar**

an informal gathering hosted by John Marder

Oct 23 2021 **Grief and Butterflies**

An informal sharing and reflection hosted by Joe Mishan

Mar 22 2022 **The Burning House: A Buddhist response to the climate and ecological emergency** - a talk by Shantigarbha

COP26 side events 1 – 7 November

A collaboration with the Centre for Applied Buddhism and SGI-UK at Websters Theatre as well as events with Interfaith Scotland, Interfaith Glasgow, Make COP Count, Faith for the Climate, XR and many others.

November 1 2021 **Intra-Buddhist dialogue on climate action** hosted by Jamie Cresswell

Talks/Conferences

We were invited to take part in many interfaith webinars and conferences

May 18 2021 **Where Nature meets Faith** – online talk by Olivia Fuchs

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June 6 2021 **World Environment Day: Restoring Ecosystems - Environment & Ecosystem from a Spiritual perspective** organised by Hindu Forum Europe, Religions for Peace, Healing of Earth – online contribution by Olivia

Oct 14 2021 **Calderdale Interfaith: Faith and Climate Change Conference**
In person contribution on Buddhist perspectives and action by Olivia

NBO Education Report

Jo Backus, Education Officer

Through its Education Officer, the NBO has made on-going contributions to educational initiatives. This has largely been concerned with the 'interface' between Buddhism and education, and especially dealing with the delivery of Religious Education (RE) in schools and colleges. This 'interface' provides opportunities to be included in important conversations about, for example, how Buddhism and Buddhists might be understood and represented in the curriculum, and how religious literacy and understanding in terms of Buddhism should be developed.

In practical terms this has been undertaken through membership of various SACRES (Standing Advisory Council for RE) and in particular the involvement in working on the Buddhist content for major and minor reviews of their Locally Agreed Syllabuses for RE.

Additionally, there has been some discussion with Interfaith groups (Faiths together in Lambeth and Swindon Interfaith group) about how understanding of interfaith work in the UK has been developing and its relationship to RE. In particular fostering understanding diversity within and across traditions, developing the knowledge and skills to enhance Faith literacy and working with schools have been key aspects of discussions.

The most significant contribution has been with the continuing work of the Religious Education Council of England and Wales (REC). This organisation takes a national lead with its undertaking to: 'act as forum for national bodies (professional associations and organisations concerned with religious and non-religious beliefs) which share matters of common concern in promoting the highest possible standards of RE in schools, colleges and universities'

(See <http://religiouseducationcouncil.org.uk> and

<https://www.religiouseducationcouncil.org.uk/news/religion-and-worldviews-a-conversation>).

Membership of this body enables the NBO to be an active participant in national developments of policy and practice at this crucial time for the subject. The November SRGM focussed on the continuing debate and dialogue with regard to implementing the recommendations of the CoRE (Commission on Religious Education) report (2018).

See: <https://www.commissiononre.org.uk/final-report-religion-and-worldviews-the-way-forward-a-national-plan-for-re/>

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European Buddhist Union

Jamie Cresswell

AGM

The AGM was again a hybrid event, with many people attending on zoom. It was again held in Pomaie in Italy. Around 30 people attended in person with the remainder on zoom.

Most of the time was taken up with discussions and reports of the current projects. In addition discussion took place regarding the finalising of the new standing orders, Ethics code and protocol On the Saturday the legal AGM took place. Three new members groups were admitted to membership.

BUDDHISM AND WOMEN

The project has maintained its presence at the Council of Europe to advocate for gender equality. The dialogue is taking place at the European level with the organisation of a conference with Sakaydhita International on the EBU and its activities, in particular with the Council of Europe.

EBU INTERFAITH ACTION AND DIALOGUE NETWORK

The EBU Interreligious Committee (IFC) sent a survey on interreligious activities to EBU members in February 2022. With 53 responses, the objective of creating a database on interreligious activities was achieved. The IFC has set out to create a network to strengthen the presence of Buddhism on the European interfaith scene.

The responses show that the NBUs, including Norway and the UK, as well as other EBU members are active at local, national and international level with the main religions and Humanism.

The next activity to be planned is the participation in an Interfaith Youth Education Project starting in the end of 2022.

DHARMA PARENTING

Dharma Parenting: a project about Buddhism and Parenthood

Our intention is to explore, create resources, and provides general information about Dharma and Parenthood. In the blog we collect links and articles related to children Buddhism and mindfulness. During the year two online meetings were organised. with the topic: how we use our practice in daily life in the relationship with the children. where family members can share their experience and inspire each other. The second The topic was about what kind of Dharma, meditation or retreat programs are offered for families and children in Europe. One of the meeting goals is also to involve Dharma, meditation teachers, authors, or practitioners who are active in projects for families and children in and outside Europe. The group has also shared some ideas about how to involve teenagers in the programs.

ETHICS WORKING GROUP

This group is working on the development of policy regarding ethical conduct in Buddhist communities. It is still in the process of formation, but we expect it will consist of 4-5 people, including women, from different Buddhist traditions in Europe. Ideally all will have professional experience in relevant areas such as Safeguarding, psychology/psychotherapy and criminal justice.

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ECODHARMA NETWORK

There are three workstreams in the network. SEE-FAB Project: (Sustainable Environment on Earth for All Beings Project) is an environmental management programme for Buddhist Centres in Europe. The project is in the pilot phase. Participating centres are supported in moves they make towards using sustainable energy, waste and water management, reducing the environmental impact of travel, environmental education and environmental activism. Centres in Sweden, Spain, France, and the UK are taking part. The project prioritises the involvement of younger generation Buddhists.

EBU conferences and events

This year's conference was held for the first time in person and on-line on the weekend of 23/24 April 2022 at the Buddhist of Spiritual Friendship, Reiyukai Centre.

"Unity in Diversity, Buddhism in Europe":

Six speakers from the main Buddhist traditions present in Europe.

This adaptation allowed a wider participation, more than 100 attendees. The face-to-face conference was an exceptional moment to be together and share a united heart around our connection to the Buddha's teachings, while respecting the particularities of the different practices. We can now start considering the organisation of other events, building on the impulse of the new EBU association in Brussels.

SASCE - SAFER AND STRONGER COMMUNITIES IN EUROPE"

The EBU continues its work with the European Union on the SASCE project. General information on the project as well as resources can be found on its website www.sasce.eu

The Project. Has four main areas of work:

1. the creation of a network of security ambassadors

2. the production of monthly reports

3. the communication/promotion of the project distributing the SASCE Brochures:

·A Practical Guide to Law Enforcement for safer and stronger communities in Europe

·Protect your Community - Guide for Leaders and Staff Members ·Protect your Community - Guide for Community Members

4. training on the territory:

So far, trainings have been run in Italy, France, Belgium, Sweden, Austria, Germany and Finland. More trainings in additional countries are planned.

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NBO Chaplaincy Report

Narapa Stephen Johnson, Chaplaincy Officer

Buddhist Chaplains work across a wide range of settings, Prisons, Healthcare, Emergency Services, Industry and the Military. In healthcare alone there is great diversity, with acute hospitals, specialist mental health units, palliative care and many others; so it is difficult to paint a single picture of chaplaincy work. However, in the last year all sectors continue to be affected by the COVID pandemic with Chaplains and Chaplaincy volunteers often finding restrictions on the ability to visit others, to train, even to meet colleagues face to face. Thankfully as we enter 2022, we see some opening of access and the ability to again offer our services. Unfortunately, there is also a downside. Some, facing restrictions or concerned about their own circumstances have decided to leave the field of chaplaincy to follow other paths in helping people. At the same time, we see opportunities opening up in areas such as staff wellbeing (especially in large organisations from the NHS to Industry) and community activity. This includes examining the possibilities of helping those living and working remotely from city and town Buddhist Centres and Sanghas. So, while we've been through difficult times we can see a future where Chaplaincy can expand and help more people.

Online communications

Saido Kennaway and Munisha

The NBO has a website and a Facebook page.

www.nbo.org <http://www.nbo.org> <https://www.facebook.com/NBOpages>

Saido has continued to maintain the website with the help of Manuel Greenwood, and Munisha has posted news items to the NBO website. These and other news of events and videos have been posted to our Facebook page and other FB pages, reaching a much wider audience than our membership.

As always, the NBO does not promote the teachings or publications of any particular Buddhist tradition. Therefore, whatever we post is intended to be of potential use or interest to UK Buddhists of any tradition or none: broadcasts, news, grants, events, training etc. Our Facebook posts reached between 42 and 584 people this year.

Safeguarding

Munisha, NBO Safeguarding officer

The NBO has Safeguarding policies for the protection of children and adults in the course of its activities and makes available model policies for other Buddhist charities to use. In January 2022 we hosted a webinar offered by the Charity Commission, open to all, on the Safeguarding duties of Buddhist charities. This was attended by 100 people from a range of Buddhist charities and traditions and others watched the recording.

have been posted to our Facebook page and other FB pages, reaching a much wider audience than our membership.

As always, the NBO does not promote the teachings or publications of any particular Buddhist tradition. Therefore, whatever we post is intended to be of potential use or interest to UK Buddhists of any tradition or none: broadcasts, news, grants, events, training etc. Our Facebook posts reached between 90 and 1,392 people this year.

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Beneficiaries of our services

Membership Report

Paid members of NBO in the financial year 21/22 were: The Shrimala Trust (Awakened Heart), Buddhist Group of Kendal, Zenways, Samadhi, Triratna Buddhist Order & Community, SGI UK, FPMT UK, Order of Buddhist Contemplatives, Satipanya Buddhist Trust, Stonewater Zen Sangha, Western Chan Fellowship, Jamyang Buddhist Centre Leeds, Buddhist Healthcare Chaplaincy Trust, Amida Trust. There were thirteen individual members. The membership secretary continued to respond to membership enquiries through email channels, and in November 2021 representatives from membership organisations and interested individuals came together over Zoom for our annual gathering.

Financial review

Saido Kennaway
Treasurer

Principal funding sources

The main income for the NBO comes from the membership. This year the membership subscriptions made the total incoming resources of £1,365.

How expenditure has supported key objectives

The NBO subscribed to membership of the Inter Faith Network of the UK (IFN), the Buddhist Society, the Religious Education Council (REC) and the European Buddhist Union. The main administrative expenses occur in maintaining a company address and accounting services. There are ongoing costs of hosting the website and the PayPal account.

The NBO does on occasion help with the payment of travel expenses to attend a variety of meetings in the UK as well as sending a representative to the European Buddhist Union meetings however the NBO has no staff, and all its activities are carried out by volunteers which keeps these and other expenditures extremely low for all that is achieved. The total resource expended this year was £1,261.

Reserves policy

The NBO expenditure pretty much matches its income. The Trustees consider that a reasonable reserve of funds is being held for the present circumstances. There are no restricted funds. The NBO held reserves in unrestricted funds of £4,956 this year.

Plans

The NBO plans to continue to network between Buddhist Organisations and Individuals, reach out to new members, promote activities and representation in areas of mutual interest, including BAM, Interfaith, Chaplaincy, Education and Eco Dharma, as well as continuing connections with the EBU and International Buddhists, for the benefit of all.

Covid 19.

The continuing pandemic, has affected the meetings we attended face to face but much has continued to be achieved online.

Network of Buddhist Organisations

Trustees' annual report

for the year ended 31st March 2022

Structure, governance, and management

The organisation is a charitable company limited by guarantee, incorporated on 23rd February 2010 and registered as a charity on 16th February 2012.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2022 was 9 (2021:9).

The Trustees, their nomination and appointment

The NBO is a company, limited by guarantee and governed by its Memorandum and Articles. The NBO charity trustees are also directors of the Company. They are responsible for the decisions made in running the NBO. There is a simple nomination process for new trustees, to be voted onto the board of Trustees at the Annual General Meeting, using a nomination form. The nomination is proposed and seconded by two voting members of the NBO, and the trustee elected by the body of voting members. Trustees elected at the AGM become part of the rolling system for retirement and re-election. Trustees hold specific roles such as Chair, secretary, and treasurer and others as needed.

If the trustees are members of the charity this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

Risk management

Consistent with the size of the charity, the trustees review any major risks to which the charity might be exposed and establish systems and procedures to mitigate those risks. There is a Safeguarding Policy.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charitable company for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

Network of Buddhist Organisations

Trustees' annual report

for the year ended 31st March 2022

- 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Slade & Cooper Ltd were re-appointed as the charitable company's Independent Examiners during the year and expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 8th October 2022 and signed on their behalf by:

Kaspa Thompson
Chair

Report to the trustees on the preparation
of the unaudited statutory accounts of
Network of Buddhist Organisations

for the year ended 31 March 2022

In order to assist you to fulfill your duties under the Companies Act 2006, I have prepared for your approval the accounts of Network of Buddhist Organisations for the year ended 31 March 2022 as set out on pages 14 - 19 from the charitable company's accounting records and from information and explanations you have given me. As a practising member of the Association of Chartered Certified Accountants, I am subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html> My work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf

James Gore-Langton FCCA DChA,
Garth, Outertown
Stromness KW16 3JP

Network of Buddhist Organisations
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds 2022	<i>Total funds</i> 2021
Note	£	£	£	£
Income				
Donations and legacies	110	-	110	5
Events	-	-	-	293
Membership	1,255	-	1,255	1,425
	1,365	-	1,365	1,723
Expenditure				
Charitable activities	1,261	-	1,261	1,517
	1,261	-	1,261	1,517
Net income/(expenditure) and net movement in funds for the year				
	104	-	104	206
Reconciliation of funds				
Total funds brought forward	4,602	-	4,602	4,396
	4,706	-	4,706	4,602

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Network of Buddhist Organisations
Company number 07716817
Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors		-		-	
Cash at bank and in hand		4,956		5,202	
		<hr/>		<hr/>	
Total current assets		4,956		5,202	
Liabilities					
Creditors: amounts falling due in less than one year	7	(250)		(600)	
		<hr/>		<hr/>	
Net current assets			4,706		4,602
			<hr/>		<hr/>
Total assets less current liabilities			4,706		4,602
			<hr/>		<hr/>
Net assets			4,706		4,602
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Unrestricted funds	8		4,706		4,602
			<hr/>		<hr/>
Total charity funds			4,706		4,602
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' statements:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 19 form part of these accounts.

Approved by the trustees on 8 October 2022 and signed on their behalf by:

D. H. S. Kennaway Treasurer

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Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Network of Buddhist Organisations meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Network of Buddhist Organisations

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Subscriptions	535	519
Office	210	231
Travel	-	-
Paypal fees	16	17
Interfaith	250	250
Grants and donations	-	200
Governance - accountancy services	250	300
	1,261	1,517
	2022 £	2021 £
Restricted expenditure	-	-
Unrestricted expenditure	1,261	1,517
	1,261	1,517
	1,261	1,517

4 Staff costs

The charity employs no staff (2021: none). All activity is carried out by volunteers.

5 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2021: Nil).

No (2021: none) trustees received travel and subsistence expenses during the year of £nil (2021: £252).

No trustee or other person related to the charity had any personal interest in any contract, transaction or guarantee entered into by the charity during the year (2021: nil).

Network of Buddhist Organisations

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors and accruals	250	600
	250	600
	250	600

8 Analysis of movement in funds

	Balance £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	4,602	1,365	(1,261)	-	4,706
	4,602	1,365	(1,261)	-	4,706
	4,602	1,365	(1,261)	-	4,706
<i>Previous reporting</i>	<i>Balance at £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at £</i>
<i>General fund</i>	<i>4,396</i>	<i>1,723</i>	<i>(1,517)</i>	<i>-</i>	<i>4,602</i>
	<i>4,396</i>	<i>1,723</i>	<i>(1,517)</i>	<i>-</i>	<i>4,602</i>
	<i>4,396</i>	<i>1,723</i>	<i>(1,517)</i>	<i>-</i>	<i>4,602</i>

The General fund represents the unrestricted funds of the charity, and comprises its net assets. The charity has no designated or restricted funds.