

APPENDIX 1

OSCR

Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

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

Friends of Early Buddhist Teachings
SC

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

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

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

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Structure: SCIO
Governing document: SCIO Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The advancement of education, specifically to promote the teachings of the Buddha as understood and practised in accordance with 'Early Buddhist Teachings'
The advancement of education by supporting:
people in their practice and/or teaching of meditation, ethical living, and any other activity in accordance with 'Early Buddhist Teachings';
people in developing their skill in languages helpful in developing an understanding of 'Early Buddhist Teachings'; and
research on, and teaching of, the content and practice of 'Early Buddhist Teachings', including the dissemination, promotion, and teaching of relevant content or materials.

Summary of the main activities in relation to these objects

Maintaining an active online presence including both static and interactive components for teaching and learning;
Providing an opportunity for individuals to practice together online and in person;
sponsoring gathering consistent with the charitable purposes of the organisation.

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Achievements and performance

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

Maintained an online presence on Facebook, 'Friends of Early Buddhist Teachings', with approximately 2700 members; maintained a dedicated website, dhammafriends.net, that includes talks, links to Pāli dictionaries, and other relevant information;
conducted a Zoom series on Sutta Study;
continued to offer distribution, by post and free PDF download, of
copies of the training rules for nuns (Bhikkhuni Patimokkha);
continued distribution 'Dependent Origination and Emptiness' (online and print), a book based largely on early Buddhist teachings;
maintained membership in the Pali Text Society, Charity Digital, and KindLink.

Financial review

Brief statement of the charity's policy on reserves

FoEBT's only operating expenses are the independent examiner fee, bank and PayPal fees, and postage for sending required documents to OSCR, which is met through donations. Therefore a reserve is not being maintained.
Should that position change, the charity Trustees will agree and endeavor to maintain an adequate reserve.

Details of any deficit

FoEBT does not have a deficit.

Donated facilities and services (if any)

none

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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Secretary and Treasurer	
Date	5 July 2025	



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	572				572 -	93
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	572 -	-	-	-	572 -	93 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	572 -	-	-	-	572 -	93 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	3				3 -	3
Investment management costs					-	
Payments relating directly to charitable activities	15				15 -	23
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	55				55 -	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	73 -	-	-	-	73 -	76 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	0 -	-	-	-	-	0 -
Total payments	73 -	-	-	-	73 -	76 -
Net receipts / (payments)	-	-	-	-	-	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	499 -	-	-	-	499 -	17 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	2684				2684 -	2667
	Surplus / (deficit) shown on receipts and payments account	499				499 -	17
						-	
						-	
	Cash and bank balances at end of year	3183 -	-	-	-	3183 -	2684 -
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

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

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

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

Signature*

Print Name

Date of
approval

			5/7/2025

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

£3 was spent on bank (£0.40) and PayPal (£2.63) fees associated with receiving and transferring funds.

C2 Grants

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

C3a Trustee remuneration

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

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Amazon Smile	0				0 -	28
Private donors	50				50 -	65
Gift Aid reclaimed from HMRC	522				522 -	
					-	
Total	572 -	-	-	-	572 -	93

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	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Postage for books	0				0 -	11
Purchase of Pali books / PTS membership	15				15 -	12
Printing of & packaging for books	0				0 -	0
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	572				572 -	93
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	572 -	-	-	-	572 -	93 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	572 -	-	-	-	572 -	93 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					3 -	3
Investment management costs	3				-	
Payments relating directly to charitable activities	15				15 -	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	55				55 -	50
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	73 -	-	-	-	73 -	53 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	73 -	-	-	-	73 -	76 -
Net receipts / (payments)	572 -	-	-	-	572 -	93 -
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	499 -	-	-	-	499 -	17 -

Nature and purpose of funds

Donations include donations from individuals and payment received from HMRC for Gift Aid;
 Expenses relate to administration costs (bank and paypal fees, cost of independent examiner, and charitable activities.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						V2	
Report to the trustees/members of	Charity name	Friends of Early Buddhist Teachings							
Registered charity number	SC	047650							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	01	01	2024	to	31	12	2024		
Set out on pages	1-10						(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.								
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.								
Independent examiner's statement	In the course of my examination, no matter has come to my attention:								
	- which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed**:					Date:	15/8/25			
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

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

**OSCR will accept digital or typed signatures.

Disclosure section

Only complete if the examiner needs to highlight material problems.

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