

Triratna Buddhist Community Highlands

Trustees Annual Report and Financial Statement

Scottish Charity Number SC034310
Year ending 31st August 2026

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Trustees' Annual Report

Charity's principal address

First Floor, 62 Academy Street
Inverness
IV1 1LP

Independent Examiner

Ann Traill acie
ann.vabs@gmail.com

Bankers

Triodos Bank
Deanery Road,
Bristol
BS1 5AS

Trustees

Name	AKA	Position	Date of Appointment
Suzanne Tisch	Maitrihridaya	Chair	Jul-2026
James Scott	Abhayaka	Secretary	Feb-2025
Alison Shearer	-	Treasurer	Nov-2020
Anne Tilston-Eastaway	-	Trustee	Nov-2023
Joanne Monahan	Saddhavati	Trustee	Mar-2018
Margaret Smith	Padmolka	Trustee	Nov-2025
Giles Christian	-	Trustee	Nov-2022
Rosiaina Browning	-	Ex Trustee	Stood down Feb-2026
Kate Prescott	Sridakini	Ex chair	Stood down Jul-2026

Governing Document

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

Recruitment policy

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

Charitable purpose

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

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

Activities and Achievements

In line with our remit to promote the Buddhist Religion and upholding our charitable aims, we undertook the following events in 2025/2026:

Saturday morning meditations continued throughout most of the year, but has been on hold since summer, due mostly to lack of availability of meditation leaders. We will review this again in 2027 as the 9.30-10.30 times worked well for people, and it did attract younger folk interested in meditation. The class was open to anyone who wishes to be introduced to the meditations we teach in the Triratna Buddhist community, and our principle of Dana (the Buddhist term for generosity) underpins all our events, which means there is no fixed financial fee for any of our activities, and people can contribute as their circumstances allow.

We have continued to run ongoing introductory classes on Saturday mornings, with two Going Deeper courses for those who have completed an introductory course and wish to take their understanding of Buddhism and meditation deeper.

For part of the year, we also held a Regulars' Night on Thursday evenings from 7–9 pm, both online and in person at the Buddhist Centre. Unfortunately, these weekly sessions had to be discontinued as the team responsible for organising and leading them was no longer able to sustain the commitment required.

Partly in response to the loss of the Regulars' Night, we have run two 6-week Thursday night courses, which are for those who have some experience of our meditations. The courses, one running currently, have been very welcome and have looked at specific Buddhist themes.

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

For our Sangha Day in 2025, we again hired a public hall with easy disabled access to ensure those with mobility issues could feel most welcome and accommodated.

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

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

We ran one residential weekend in March, based in Gairloch Hostel (owned by Hostelling Scotland, formerly SYHA). This event is generally a fantastic opportunity to gather as a sangha, community, and the weekend was composed of a mix of meditation, ritual, a talk by our president and some group work with free time to explore Buddhist teachings, the friendships and the beautiful surroundings.

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

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

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

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

Financial Review

Operational income: Income has remained steady; income from Standing Orders along with the associated Gift Aid has reduced slightly, while income from events has increased slightly by a similar amount.

Assets: We now own our property outright. No other significant purchases have been made.

Loan repayments: Our property loan was repaid in full on 31/12/2025 without requiring any additional funds although it used most of our operating reserve. From October 2026, the trustees intend to establish a monthly repayment schedule to repay the one remaining outstanding loan of £5,000 in full within two years..

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

Restricted funds

No restricted funds in this financial year.

Trustee remunerations and expenses

No remunerations were paid, only reimbursement of expenses.

Reserve policy

The trustees consider that the general unrestricted fund of £3,400 will be sufficient to allow them to continue to operate for a period of up to 3 months without any additional income.

Approved by the board of Trustees on....11-Nov-2026..... and signed on its behalf

Alison Shearer

Alison Shearer – Trustee

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Receipts and Payments Account - Year ended 31st August 2026

Receipts	Notes	Unrestrict'd 2026	Restricted 2026	Totals 2026	Totals 2025
Regular & ad hoc donations	1	6,737	0	6,737	9,948
Charitable Activities	1	5,734		5,734	5,225
GiftAid & Small Donations	1	3,199		3,199	3,546
Sales	1	182		182	115
Other income	2	868		868	228
Total Receipts		16,720	**0**	16,720	19,063

Payments		Unrestrict'd 2026	Restricted 2026	Totals 2026	Totals 2025
Advertising	3	240	0	240	192
Costs of charitable activities	3	2,036	0	2,036	1,879
Governance	3	269	0	269	1,179
Running costs of property	3	5,354	0	5,354	5,026
Property loan repayment	3	9,165	0	9,165	11,122
General loan repayment		1,000	0	1,000	
Cost of stock	3	0	0		0
Donations to Buddhist charities	3	550	0		400
Other expenditure	4	571	0		807
Total Expenditure		**19,185**	**0**		**31,296**

Net surplus/deficit	**-2,465**	**0**		-12,222

Statement of Balances as at 31st August 2026

Statement of Balances	Unrestrict'd 2026	Restrict'd 2026	Totals 2026	Totals 2025
Cash at bank at start of year	8,121	0		9,269
Surplus/deficit for the year	-2,465	0		-1,149
Cash at bank at end of year	5,656	0		8,121

Liabilities	2026	2025
Independent Examination (will be due for payment in Dec-2026)	180	180
Loans	5,000	15,300
Assets		
Land and Building	101,000	101,000
Fixtures and Fittings	4,500	4,500

Approved by the board of Trustees on 11-Nov-2026 **and signed on its behalf**

Alison Shearer

Alison Shearer - Trustee

Notes to the Accounts

Note 1 Donations & Activities

This includes:

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

Note 2 Other Income

This includes:

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

Note 3 Payments relating to charitable activity

This includes:

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

Note 4 Other expenditure

This includes:

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

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Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st August 2026 set out on pages **4, 5 & 6**

Respective responsibilities of trustee and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My Examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An Examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters, the procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During 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 section44(1) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounting Regulations have not been met.

Signed Ann Traill **Date 11th November 2026**

Ann Traill LCIE

ACIE member

Independent Charity Examiner

ann.vabs@gmail.com