

Angulimala  
The Buddhist Prison Chaplaincy  
Report and Accounts  
31 March 2025

Registered Charity No: 1174475

**Angulimala, The Buddhist Prison Chaplaincy  
Annual Report and Financial Statements  
for the year ended 31 March 2025**

Registered charity number 1174475  
Scottish Registered charity number SC051174

**Principle Address**

The Forest Hermitage  
Lower Fulbrook  
Warwickshire  
CV35 8AS

**Trustees**

Venerable Khemadhammo Mahathera O.B.E.  
Mr Dominic Clark  
Ms. Amanda Ruks  
Ms. Tanya Dalley  
Rev. Aiden Hall

**Spiritual Director**

Venerable Khemadhammo Mahathera O.B.E.

**Accountants**

Peek & Co  
1st Floor  
119 High Street  
Selsey  
West Sussex  
PO20 0QB

**Bankers**

CAF Bank Ltd  
25 Kings Hill  
West Malling  
Kent  
ME19 4JQ

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

The Board of Trustees present their report and financial statements for the year ended 31 March 2025. They comply with current statutory requirements, the charity's constitution, and Statement of Recommended Practice – Accounting and reporting by Charities: SORP applicable to charities preparing accounts under FRS102.

**STRUCTURE, GOVERNANCE, AND MANAGEMENT**

Governing document

The Principal Deed, adopted on 22 July 2017, as amended at a general meeting of the Members on 1 September 2018, is the governing document of Angulimala, the Buddhist Chaplaincy. The objects of the charity are as follows;

To make available facilities for the teaching and practice of Buddhism in HM Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory services for prisoners after release.

The Constitution was amended on 1 September 2018 when the following clause was added to allow the charity to register with the Scottish Charity Regulator:

Nothing in this Constitution shall authorise an application of property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The constitution was amended again on 2 September 2023 to allow future Annual General Meetings to be held online, and a clause was deleted limiting the number of times a trustee might be re-elected.

Organisation and structure

Angulimala, The Buddhist Chaplaincy (Angulimala) is a Charitable Incorporated Organisation (CIO) governed by its constitution. Membership is open to all Buddhists who are prepared to further the purposes of the CIO.

Spiritual Director

The Trustees invite and appoint a suitably qualified adherent of Buddhism to be the Spiritual Director of the CIO.

Appointment of Trustees

The Trustees are appointed by the voting members (who must be appointed Buddhist prison chaplains). This usually takes place at the Annual General Meeting open to all members. The Board of trustees may appoint a trustee between AGMs but then the trustee must stand to be appointed by the voting members at the next AGM. In 2024, Tanya Dalley stood down as trustee and was re-elected at the AGM.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

The Organisation's Management

Angulimala is governed by the charity trustees consisting of not less than three and not exceeding eleven Members of Angulimala as may be elected at the Annual General Meeting and includes one ex-officio trustee: The Spiritual Director.

At present the organisation does not hold any land or own a permanent administrative centre. The organisation functions with the voluntary support of its experienced members.

Induction and Training of Trustees

The trustees are elected from a pool of active working Buddhist Chaplains. Because they are active within HMPPS, they will already have been security vetted to quite a high standard and they will also be familiar with the way the Angulimala organisation works through attending the quarterly workshops. Explanation is given to new trustees, who have access to minutes of previous meetings and a copy of the Constitution. They are aware of the extensive Charity Commission Guidance and are kept up to date with current information.

Objectives and activities

The objects of the charity, according to its constitution, are to make available facilities for the teaching and practice of Buddhism in His Majesty's Prisons and other places of lawful detention or custody. Specifically:

- 1) To recruit and advise a team of Buddhist visiting chaplains to be available as soon as there is a call for their services;
- 2) To act in an advisory capacity, and to liaise with the Ministry of Justice chaplaincy officials, with individual chaplains within HM Prisons, and with any other relevant bodies or officials;
- 3) To provide an aftercare and advisory service for prisoners after release.

*The chaplains' purpose is:*

- *To exercise a pastoral ministry to the whole establishment and to ensure the availability of Buddhist Teaching and Practice.*
- *To encourage the development of Morality, Meditation and Wisdom.*
- *To be a kalyana mitta or 'spiritual friend' to the registered Buddhists.*
- *To make a Buddhist contribution to the life of the prison.*

*They are qualified:*

- *By their approval by the Spiritual Director of Angulimala*
- *By their commitment to living by a moral standard of at least that of the Five Precepts and must be a regular meditator.*
- *By their competent understanding of Buddhist Teaching and Practice. They must have a knowledge of Buddhist schools other than the one to which they belong and be willing to help and encourage interest in and practice of those schools when required.*

*They are accountable to the Spiritual Director of Angulimala and for duties required by the Prison Act. They are responsible for Pastoral care of inmates and staff, including those who are already Buddhists as well as those who are enquiring or just beginning to explore an interest in Buddhism, for individual and group instruction in the theory and practice of Buddhism and guidance with reading matter and making available Buddhist literature. They may also contribute to reports on Buddhist*

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

*inmates, for example parole reports. Attendance is required for at least two of Angulimala's quarterly training workshops each year for the first three years and then at least one a year thereafter. They are re-licensed yearly to maintain their endorsement by the Spiritual Director and they are all members of Angulimala.*

Summary of the main activities undertaken and achievements

We have 50 active Buddhist Chaplains, responsible for a Buddhist presence in 92 of 123 prisons in England and Wales and in addition to two of the special high security mental health hospitals as other places of lawful detention or custody.

Throughout the year, the Spiritual Director of Angulimala has contributed to produce a weekly publication called Buddhist news and Musings. This was distributed by email to all the Prison Chaplaincies who distributed it to their Buddhist prisoners.

Groups practice has been ongoing but this has been unpredictable at times with staff shortages in some of the prisons. However, Buddhist chaplains have continued to visit prisons and talk to prisoners through the cell door or meet them when confined to the wing.

Angulimala maintains a helpful website that explains its purpose and activities, as well as giving a way for people to start the process of becoming a chaplain. There is also a Facebook page with over a thousand followers. There is a helpful video there that could help with recruitment.

<https://angulimala.org>.<https://www.facebook.com/angulimala.buddhistprisonchaplaincy>

During this period there have been the usual quarterly workshops where the chaplains have been assisted in making their Buddhist contribution within the prison system and been kept up to date on a variety of issues relating to their sessional work. The winter workshop was held online using Zoom. The workshops have been well attended in person and online.

Financial review

Angulimala has an unrestricted fund which exists to pay for such costs and expenses as may be incurred to maintain the facilities used by the charity and to further its aims and purposes. It also has another fund which is restricted and exists to provide resources for our services set out under the terms of a historic grant from the prison service in respect of Angulimala's services to the prison service.

Principal funding sources

Angulimala depends on donations and grants. There are a number of standing orders, some members donate their expenses and there are some donations from prisoners. We are also very grateful to receive a number of books, mala beads and Buddha Rupas. No salaries were paid by the charity to anyone.

The total income in the period was £5,857 (2024: £1,195)

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2025 Angulimala received £5,697 (2024: £1,034) from donations, subscriptions, and gift aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Secretarial and Office expenses: £1,049 (2024: £79)

Prisoner Supplies: £3,753 (2024: £3,046) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Insurance: £Nil (2024: £62)

Legal fees: £Nil (2024: £450)

Accountancy: £Nil (2024: £46)

Bank Charges: £60 (2024: £60)

Religious Consultative Service Grant (restricted fund)

Angulimala received a grant from HM Prison Service up to 2019 in respect of Angulimala's services to the prison service. This money is held within a restricted fund and is used to provide resources and services as set out in the terms of the grant. It covers coming to meetings for mentoring, peer support, and relicensing assessment. Chaplains may also reclaim costs of attending workshops from their individual prison.

The remaining grant is used to fund 90% of Angulimala's management and trustees' expenses, and 90% of Angulimala's secretarial and office expenses. The remaining 10% of these is funded from unrestricted reserves.

This year we have expended these amounts which are covered by the grant:

Secretarial and Office expenses: £376 (2024: £1,285)

Monitoring and licencing of chaplains: expense of £65 (2024: £570) which covers the workshop and the claim is mainly for the travelling expenses repayment to chaplains who attended workshop.

Use of venue for workshops: expense of £2,600 (2024: £2,600) We donate £650 per Angulimala workshop to the Forest Hermitage. It is worth noting that to hire a similar room could cost at least £1,000 and there is car parking, food, and an office with supplies and storage space for labelled and wrapped Buddha Rupas, books and laminated pictures.

Insurance: £709 (2024: £554)

Accountancy: £Nil (2024: £Nil)

CIO management and trustee expenses: £Nil (2024: £Nil) are payments in kind, reflecting the costs of administering and the day to day running of the RCS.

The expenditure during the year has now completely exhausted the grant.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

Public benefit

The Charitable Incorporated Organisation make possible the variety of activities that make Buddhist teaching available in prisons and promotes Buddhism through encouraging and facilitating the practices of chaplains as well as supporting the role of its Spiritual Director. The trustees have paid due regard to the guidance of the Charity Commission on public benefit in carrying out these activities, in particular the specific guidance on charities for the advancement of religion.

Reserves Policy

Angulimala aims to hold a balance of £20,000 of unrestricted, free reserves, which is immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income. The trustees recognise that the unrestricted reserve is currently much higher than the stated reserve policy. At the end of the financial year Angulimala held £77,609 (2024: £80,364) within unrestricted reserves. The reason for this is that the Government grant is no longer available and the Trustees plan to use the unrestricted reserves to continue the organisation's objectives while pursuing future funding opportunities.

Going Concern

The Trustees consider that the organisation has the ability to continue as a going concern beyond the next twelve-month period and while it explores further funding opportunities now that the government grant has been withdrawn.

Risk Review

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.

Governance risks are mitigated through the charity's organisational structure, the appointment of a suitably qualified Spiritual Director and a conflict-of-interest policy.

Operational risks of liability or financial loss are covered through insurance and there is a complaints procedure in place. There is also a policy on data handling and protection to avoid data breached and loss.

Reputational risks are managed through the endorsement process, part of becoming appointed as a Buddhist chaplain. In addition, all chaplains are licensed and re-licensed annually.

Financial risks are addressed by the trustees and suitable safeguards are in place with regard to expenditure. The finances of the organisation are kept under regular review. The charity has sufficient reserves to continue its operations.

External risks: The trustees make themselves aware of current Government policies which may impact on the trust activities in these turbulent economic times. In conjunction with our insurers, we continue to keep up to date with the laws and regulations pertinent to the charity.

**ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES' REPORT AND STRATEGIC REVIEW**

**Statement of Trustee's responsibilities**

The trustees are responsible for keeping proper books of account such as are necessary to give a true and fair view of the charity's state of affairs and to explain its financial transactions. The trustees must also establish and maintain a satisfactory system of control of its books of account, its cash holding and all its receipts and remittances, and hence is responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that the financial statements comply with current statutory requirements, the requirements of the charity's governing document and the requirement of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Trustees' report was approved by the Trustees on 19/10/2025 and signed on their behalf by

**Ms Amanda Ruks**

**Secretary**

**Angulimala, The Buddhist Prison Chaplaincy  
Independent Examiner's Report**

**Independent examiner's report to the trustees of Angulimala, The Buddhist Chaplaincy**

We report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 14.

**Responsibilities and basis of report**

As the charity trustees of the Organisation, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

We report in respect of our examination of the Organisation's accounts under section 145 of the 2011 Act and in carrying out our examination we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

**Independent examiner's statement**

We have completed our examination and we confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Organisation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulation 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

We have no concerns and have come across no 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.

Peek & Co  
Chartered Certified Accountants

119 High Street  
Selsey  
West Sussex  
PO20 0QB

12 October 2025

**Angulimala, The Buddhist Prison Chaplaincy  
Income and Expenditure Account  
for the year ended 31 March 2025**

|   | <b>2025</b><br>£  | <b>2024</b><br>£  |
|---|-------------------|-------------------|
| <b>Income</b>                             | 5,857             | 1,195             |
| Expenditure                               | (8,612)           | (8,752)           |
| <b>Operating deficit</b>                  | <hr/> (2,755)     | <hr/> (7,557)     |
| <br><b>Deficit before taxation</b>        | <br>(2,755)       | <br>(7,557)       |
| Tax on deficit                            | -                 | -                 |
| <br><b>Deficit for the financial year</b> | <br><hr/> (2,755) | <br><hr/> (7,557) |

**Angulimala, The Buddhist Prison Chaplaincy**

Registered number: 1174475

**Balance Sheet****as at 31 March 2025**

|                             | Notes | 2025   | 2024   |
|-----------------------------|-------|--------|--------|
|                             |       | £      | £      |
| <b>Current assets</b>       |       |        |        |
| Cash at bank and in hand    |       | 77,609 | 80,364 |
| <hr/>                       |       |        |        |
| <b>Net current assets</b>   |       | 77,609 | 80,364 |
| <hr/>                       |       |        |        |
| <b>Net assets</b>           |       | 77,609 | 80,364 |
| <hr/>                       |       |        |        |
| <b>Capital and reserves</b> |       |        |        |
| Restricted funds            |       | -      | 1,657  |
| Unrestricted funds          |       | 77,609 | 78,707 |
| <hr/>                       |       |        |        |
| <b>Total charity funds</b>  |       | 77,609 | 80,364 |
| <hr/>                       |       |        |        |

Approved by the Trustees on 19/10/2025 and signed on their behalf

by: Dominic Clark Treasurer

**Angulimala, The Buddhist Prison Chaplaincy**  
**Statement of Changes in Funds**  
**for the year ended 31 March 2025**

|  | <b>Restricted funds</b><br>£ | <b>Unrestricted funds</b><br>£ | <b>Total</b><br>£ |
|--|------------------------------|--------------------------------|-------------------|
| <b>At 1 April 2023</b>                 | 6,666                        | 81,255                         | 87,921            |
| Net expenditure for the financial year | (5,009)                      | (2,548)                        | (7,557)           |
| <b>At 31 March 2024</b>                | <u>1,657</u>                 | <u>78,707</u>                  | <u>80,364</u>     |
| <b>At 1 April 2024</b>                 | 1,657                        | 78,707                         | 80,364            |
| Net expenditure for the financial year | (1,657)                      | (1,098)                        | (2,755)           |
| <b>At 31 March 2025</b>                | <u>-</u>                     | <u>77,609</u>                  | <u>77,609</u>     |

**Angulimala, The Buddhist Prison Chaplaincy**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and in accordance with the Charities Act 2011, using applied accounting policies.

***Income***

Income is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. All incoming resources are included in the Statement of Financial Activities (SoFA) when it is probable that the income will be received and that the amount can be measured reliably.

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| <b>2 Employees</b>                                | <b>2025</b>   | <b>2024</b>   |
|---|---------------|---------------|
|   | <b>Number</b> | <b>Number</b> |
| Average number of persons employed by the company | 0             | 0             |

**3 Other information**

Angulimala is an organisation which meets the definition of a public benefit entity under FRS102.

**6 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**Angulimala, The Buddhist Prison Chaplaincy**  
**Detailed income and expenditure account**  
**for the year ended 31 March 2025**

|                                    | Unrestricted | Restricted       | 2025 Total   | Unrestricted | Restricted       | 2024 Total   |
|------------------------------------|--------------|------------------|--------------|--------------|------------------|--------------|
|                                    | £            | £                | £            | £            | £                | £            |
| <b>Income</b>                      |              |                  |              |              |                  |              |
| Donations                          | 5,697        | -                | 5,697        | 1024         | -                | 1,024        |
| Subscription                       | -            | -                | -            | 10           | -                | 10           |
| Interest received                  | 160          | -                | 160          | 161          | -                | 161          |
|                                    | <b>5,857</b> | -                | <b>5,857</b> | <b>1,195</b> | -                | <b>1,195</b> |
| <b>Expenditure</b>                 |              |                  |              |              |                  |              |
|                                    | Direct       | Governance Costs | 2025 Total   | Direct       | Governance Costs | 2024 Total   |
|                                    | £            | £                | £            | £            | £                | £            |
| <b>Restricted Expenditure</b>      |              |                  |              |              |                  |              |
| Chaplains mentoring and licensing  | 65           | -                | 65           | 570          | -                | 570          |
| Hire of venues and facilities      | 2,600        | -                | 2,600        | 2,600        | -                | 2,600        |
| Insurance                          | -            | 709              | 709          | -            | 554              | 554          |
| Secretarial and office expenses    | 376          | -                | 376          | 1285         | -                | 1,285        |
|                                    | <b>3,041</b> | <b>709</b>       | <b>3,750</b> | <b>4,455</b> | <b>554</b>       | <b>5,009</b> |
| <b>Unrestricted Expenditure</b>    |              |                  |              |              |                  |              |
| Prison and chaplain supplies       | 3,753        | -                | 3,753        | 3,046        | -                | 3,046        |
| Accountancy - Independent examiner | -            | -                | -            | -            | 46               | 46           |
| Legal fees                         | -            | -                | -            | -            | 450              | 450          |
| Insurance                          | -            | -                | -            | -            | 62               | 62           |
| Secretarial and office expenses    | -            | 1,049            | 1,049        | -            | 79               | 79           |
| Bank charges                       | -            | 60               | 60           | -            | 60               | 60           |
|                                    | <b>3,753</b> | <b>1,109</b>     | <b>4,862</b> | <b>3,046</b> | <b>697</b>       | <b>3,743</b> |
|                                    | <b>6,794</b> | <b>1,818</b>     | <b>8,612</b> | <b>7,501</b> | <b>1,251</b>     | <b>8,752</b> |
| Excess of expenditure over income  |              |                  | <b>2,755</b> |              |                  | <b>7,557</b> |