Angulimala

The Buddhist Prison Chaplaincy

Report and Accounts

31 March 2026

Registered Charity No: 1174475

ANGULIMALA, THE BUDDHIST PRISON CHAPLAINCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2026

Registered charity number 1174475

Scottish Registered charity number SC051174

Principal 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

Mr Lloyd Clater

Spritual Director

Venerable Khemadhammo Mahathera O.B.E.

Accountants

Peek & Co

1st Floor, 119 High Street

Selsey

PO20 0QB

Bankers

CAF Bank Ltd

25 Kings Hill

West Malling

ME19 4JQ

TRUSTEES' REPORT AND STRATEGIC REVIEW

The Board of Trustees presents its report and financial statements for the year ended 31 March 2026. 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 Prison 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 service 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 Prison Chaplaincy 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. Furthermore, the constitution requires that trustees stand down in rotation and are re-elected by members. In 2025, Amanda Ruks stood down as a trustee and was re-elected by members at the AGM. Lloyd Clater was also elected as a trustee at the same AGM.

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 are responsible 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 and interest in

TRUSTEES' REPORT AND STRATEGIC REVIEW

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 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 had 47 active Buddhist chaplains, responsible for maintaining a Buddhist presence in 105 of 122 prisons in England and Wales, as well as in 3 high-secure mental health hospitals of lawful detention or custody.

Throughout the year, the Spiritual Director of Angulimala has contributed to producing 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.

Group 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.

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 is 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. Historically, it also had another fund which was restricted and existed 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. The restricted funds from the historic grant were exhausted in the 2024-25 financial year.

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 and Buddha Rupas. No salaries were paid by the charity to anyone.

The total income in the period was £1,429 (2025: £5,857)

TRUSTEES' REPORT AND STRATEGIC REVIEW

Funds in deficit

There are no funds in deficit.

Unrestricted fund income and expenditure

In 2026 Angulimala received £1,279 (2025: £5,697) from donations, subscriptions, and Gift Aid. We are grateful to everyone who has supported us with donations.

Expenditure is as follows:

Hire of venue and facilities: £2,600 (2025: £2,600)

Prisoner supplies: £3,007 (2025: £3,753) The main part of this expense was for printing and posting Buddhist calendars and creating laminated materials and leaflets for prisoners.

Secretarial and office expenses: £1,213 (2025: £1,049)

Subscriptions: £171 (2025: £0)

Bank charges: £60 (2025: £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 was held within a restricted fund and was used to provide resources and services as set out in the terms of the grant. It covered coming to meetings for mentoring, peer support, and relicensing assessment. Chaplains could also reclaim costs of attending workshops from their individual prison.

The remaining grant was 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 was funded from unrestricted reserves.

The restricted funds from the historic grant were exhausted in the 2024-25 financial year.

Public benefit

The Charitable Incorporated Organisation makes possible a variety of activities that make Buddhist teaching available in prisons and promotes Buddhism by 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 are immediately accessible from the Charities Aid Foundation bank account. This is to protect the organisation from fluctuating income. The unrestricted reserve is currently much higher than the stated reserve policy. At the end of the financial year Angulimala held £71,987 (2025: £77,609) within unrestricted reserves.

TRUSTEES' REPORT AND STRATEGIC REVIEW

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 breaches 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 charity's 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.

Statement of trustees' 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 the trustees are therefore 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 4.10.26 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 2026 which are set out on pages 8 to 12

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

19 August 2026

Angulimala, The Buddhist Prison Chaplaincy
Income and Expenditure Account
for the year ended 31 March 2026

	2026 £	2025 £
Income	1,429	5,857
Expenditure	(7,051)	(8,612)
Operating deficit	(5,622)	(2,755)
Deficit before taxation	(5,622)	(2,755)
Tax on deficit	-	-
Deficit for the financial year	(5,622)	(2,755)

Angulimala, The Buddhist Prison Chaplaincy
Registered number: 1174475
Balance Sheet
as at 31 March 2026

	Notes		2026		2025
			£		£
Current assets					
Cash at bank and in hand		71,987		77,609	
Net current assets			71,987		77,609
Net assets			71,987		77,609
Capital and reserves					
Unrestricted funds			71,987		77,609
Total charity funds			71,987		77,609

Approved by the Trustees on 4.10.26 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 2026

	Restricted funds	Unrestricted funds	Total
	£	£	£
At 1 April 2024	1,657	78,707	80,364
Profit for the financial year	(3,750)	995	(2,755)
Transfer from unrestricted funds	2,093	(2,093)	-
At 31 March 2025	-	77,609	77,609
At 1 April 2025	-	77,609	77,609
Net expenditure for the financial year		(5,622)	(5,622)
Transfer from unrestricted funds		-	-
At 31 March 2026	-	71,987	71,987

Angulimala, The Buddhist Prison Chaplaincy
Notes to the Accounts
for the year ended 31 March 2026

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.

2 Employees

	2026 Number	2025 Number
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 2026

	Unrestricted	Restricted	2026 Total	Unrestricted	Restricted	2025 Total
	£	£	£	£	£	£
Income						
Donations	1,279	-	1,279	1024	4,673	5,697
Subscription	-	-	-	10	(10)	-
Interest received	150	-	150	161	(1)	160
	1,429	-	1,429	1,195	4,662	5,857

Expenditure	Direct	Governance Costs	2026 Total	Direct	Governance Costs	2025 Total
	£	£	£	£	£	£
Restricted Expenditure						
Chaplains mentoring and licensing	0	-	-	570	(505)	65
Hire of venues and facilities	2600	0	2,600	2,600	-	2,600
Insurance	-	-	-	-	709	709
Secretarial and office expenses	-	-	-	1285	(909)	376
	2,600	-	2,600	4,455	(705)	3,750
Unrestricted Expenditure						
Prison and chaplain supplies	3,007	-	3,007	3,046	707	3,753
Secretarial and office expenses	1,213	-	1,213	-	1,049	1,049
Subscriptions	171	-	171	-	-	-
Bank charges	60	-	60	-	60	60
	4,451	-	4,451	3,046	1,816	4,862
	7,051	-	7,051	7,501	1,111	8,612
Excess of expenditure over income			5,622			2,755