

Tara Mahayana Buddhist Centre
A public benefit assessment report by the Charity Commission



The Charity Commission

The Charity Commission is the independent regulator of charities in England and Wales. Its aim is to provide the best possible regulation of charities in England and Wales in order to increase charities' effectiveness and public trust and confidence. Most charities must register with the Commission, although some special types of charity do not have to register. There are some 190,000 registered charities in England and Wales. In Scotland the framework is different, and the Commission does not regulate Scottish charities.

The Commission provides a wide range of advice and guidance to charities and their trustees, and can often help with problems. Registered charities with an annual income of over £10,000 must provide annual information to the Commission. The Commission has wide powers to intervene in the affairs of a charity where things have gone wrong.

More information about the Commission together with a range of guidance for charities can be found on our website www.charitycommission.gov.uk, or by contacting Charity Commission Direct:

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The Charity Commission is the independent regulator of charities in England and Wales. In October 2008 we started our public benefit assessment in relation to Tara Mahayana Buddhist Centre. This is a report of our findings.

Section A: The purpose of this report

This report sets out the Charity Commission's findings from its public benefit assessment for Tara Mahayana Buddhist Centre ('the charity'), registered charity number 517949. You can find further information about what public benefit assessments are, how we carry them out, a glossary of terms and other details on the public benefit pages of our website.

Section B: Key details about the charity

Charity registration details

This charity was founded as an unincorporated body in 1983 following the directions of the Venerable Geshe Kelsang Gyatso, who is the spiritual guide of the New Kadampa Tradition – International Kadampa Buddhist Union ('NKT-IKBU'). The charity was incorporated as a company and registered as a charity in 1986.

Location and operation

The charity operates from Etwall in Derbyshire where it has established a Dharma Centre. This serves to help people improve their understanding and experience of Buddha's teachings through study, practice and the observance of moral discipline. The charity teaches the three study programmes of the NKT-IKBU (a general programme, a foundation programme and a teacher training programme), runs daily and residential courses and retreats, and welcomes people to visit or live at the centre to experience life within a Buddhist Community. It also runs courses throughout the Midlands.

The Centre is maintained by its resident community which comprises teachers and other volunteers who live and study at the Centre either full time or on short-term working visits.

The charity is a member of a separately registered charity called 'New Kadampa Tradition – International Kadampa Buddhist Union' (1015054), of which Venerable Geshe Kelsang Gyatso is General Spiritual Director. All of the NKT-IKBU Dharma Centres are members of that separately registered charity and their resident teachers make up its Education Council whose role it is to provide general spiritual assistance to all NKT-IKBU Dharma Centres and to ensure the purity and authenticity of the New Kadampa Tradition.

The three study programmes and associated educational courses are taught at the Tara Centre. Meditation classes giving a basic introduction to Buddhism are also offered at further locations throughout the Midlands. Most classes take place in the evening.

The charity sells a range of publications which support its study programmes, the profits from which go towards the International Temples Project, a project to establish Buddhist temples in all the major cities of the world.

The charity offers retreats at the Centre for both individuals and groups, to enable them to develop their meditation experience and increase their understanding of the Buddhist way of life. When not otherwise in use, the retreat facilities are available as bed and breakfast accommodation for visitors to the area.

The Centre and its grounds are open to the public throughout most of the year, and visitors are welcome to take part in the daily chanted prayers (pujas) or use the meditation rooms. There is a World Peace Café providing vegetarian food for visitors to the Centre.

The charity hosts organised visits for school groups and also tours of its historic premises (Ashe Hall, Derbyshire, and its grounds) for members of the public.

The charity receives both casual visitors and those participating in its study courses and programmes.

The charity's regular meditation and introduction to Buddhism classes, held at locations throughout the Midlands, are also open to the general public. These are attended by around 150 people per week.

Entry requirements

Entry is open to all (and is not limited to Buddhists), but those staying at the Centre are expected while there to observe the Kadampa Buddhist principles.

Fees or charges

Programme/Course	Cost
General Programme (weekly meditation) classes	£5 per week (£1 discount for students and unemployed)
Foundation Programme and Teacher Training Programme	£30 per month
Day courses	£25 per day (25% concessionary discount)
Weekend courses	£40 (25% concessionary discount)
Required study materials	Typically one book (approximate cost £15 per year)

Opportunities to benefit for those unable to afford the fees

There is a charge for the courses, detailed above. Although the available level of discount is not advertised concessionary rates are offered for certain categories, such as students, disabled people, carers or the unemployed. Individuals staying at the Centre on a working visit (usually one or two weeks) may attend available courses free of charge in return for 35 hours work per week.

Financial position: year ending 30 June 2008

	Unrestricted Funds	Restricted Funds	Total
Income	£400,906	£2,538	£403,444
Expenditure	£301,090	£2,538	£303,628
Net incoming/ (outgoing) resources	£99,816	Nil	£99,816
Net assets	£470,231	£39,304	£509,535

Section C: Is the charity's aim capable of being charitable?

In this section we report on the charity's aim and whether it fits within the descriptions of purposes within section 2 (2) of the Charities Act 2006 that are capable of being charitable purposes.

The charity's object* is as follows:

" To promote the Buddhist Faith under the spiritual guidance of the elected General Spiritual Director of the New Kadampa Tradition – International Kadampa Buddhist Union principally through the activities of teaching, study, practice and the observance of moral discipline, all within the Mahayana Buddhist Tradition of Atisha and Je Tsongkhapa as taught by Venerable Geshe Kelsang Gyatso the founder of the New Kadampa Tradition – The International Buddhist Union through the continuous implementation of the three New Kadampa Tradition study programmes: the General Programme, the Foundation Programme and the Teacher Training Programme."

The charity's aim is to promote the Buddhist faith, within the Mahayana Buddhist tradition. The New Kadampa Tradition is an established tradition which itself follows in the tradition of Mahayana Buddhism. Its moral and ethical beliefs are those of the Buddhist faith.

Promoting the study of religious teachings and practices and scriptures and providing religious instruction and supervision are ways in which the advancement of religion may be furthered.

The beliefs and practices of the Buddhist faith are capable of advancing religion for the purposes of charity law, and our assessment found that the charity's operation was fully within this aim.

We concluded that the charity's aim does fall within s2(2)(c) of the descriptions of purposes in the Charities Act 2006 - the advancement of religion - and is capable of being charitable subject to meeting public benefit requirement.

* set out in the memorandum and articles of association incorporated on 20 August 1986 as amended

Section D: Is the charity's aim for the public benefit?

To meet the public benefit requirement, the organisation must meet the two public benefit principles. These are:

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

We looked at the sub-principles within each of these:

- Sections D1 and D2 set out our findings for those relating to principle 1.
- Sections D3 – D6 set out our findings for those relating to principle 2.
- Section D7 sets out our conclusions on whether the organisation meets the public benefit requirement.

Section D1

We looked at the first two sub-principles together:

- **sub-principle 1a - it must be clear what the benefits are**
- **sub-principle 1b - the benefits must be related to the aims**

Relevant benefits

The principal benefit comprises the provision of a Dharma Centre where members of the public (including Buddhists and those interested in Buddhism) can study, live and work. It provides formal instruction from beginner to advanced levels, enabling people to deepen their knowledge and experience of Buddhism. It offers retreats for both individuals and groups, to enable them to develop their meditation experience and increase their understanding of the Buddhist way of life.

Those who wish to can apply to live at the Centre and experience life in a Buddhist community, whilst undertaking their course of study. Others may take part in short working visits to the Centre, receiving free board and accommodation together with the opportunity to attend classes in return for their volunteered labour.

The Centre and its grounds are open to the general public, providing access to its meditation rooms when not otherwise in use and to its daily chanted prayers (pujas). As well as a resident teacher at the Centre, there are a number of volunteers who are able to provide instruction or information where required.

The Centre also hosts school visits, providing school children with an introduction to modern day Buddhism, its values and practices.

The charity runs weekly meditation and introduction to Buddhism courses on a drop-in basis at various locations throughout the Midlands area, and distributes a range of pamphlets and publications to the public. Its website also contains a wealth of detailed information about Buddhism and the New Kadampa principles. These provide an introduction to Buddhism and information on further study, as well as more advanced material.

These benefits all relate to the aim and are relevant to these sub-principles.

The charity also runs the World Peace Café at the Centre which is open to the general public. The charity presents the café as an opportunity to demonstrate aspects of Buddhist principles in practice and to make information available about the religion by means of posters and leaflets. The relevance of this to the aim of the charity may be lower than that of the other benefits provided by the charity. Similarly, the bed and breakfast accommodation provided by the charity in converted buildings in the grounds may offer casual visitors the opportunity to learn about Buddhism in the course of their stay. In the context of the other benefits provided, the relevance of these may not be significant.

Our assessment concluded that, whilst some of the benefits are intangible or difficult to quantify, the charity has demonstrated that it does meet these principles in providing benefits which are clearly related to its aim of advancing the Buddhist faith.

We concluded that the benefits are sufficient to enable us to conclude that the charity does meet sub-principles 1a and 1b.

Section D2

Sub-principle 1c: Benefits must be balanced against any detriment or harm

We explain in *Charities and Public Benefit* our approach to assessing this sub-principle.

Based on this, we found no evidence or indication of detriment or harm in relation to this charity.

We concluded that there was nothing under sub-principle 1c that would affect the assessment of public benefit in this case.

Section D3

Sub-principle 2a: The beneficiaries must be appropriate to the aims

There is no beneficiary class specified in the charity's objects and the aim is directed towards the public generally. The charity provides services at its Centre in Derbyshire and additional locations across the Midlands. All services are advertised through the website and its publications, with an invitation that everybody is welcome. The means by which the charity delivers its benefits are sufficiently wide-ranging to make this meaningful.

We concluded that the beneficiaries are appropriate to the aim and that this sub-principle is met.

Section D4

Sub-principle 2b: Where benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted

In this section we consider geographical and other restrictions. In section D5 we consider restrictions arising as a result of the fees charged.

Geographical restrictions

There is no express geographical restriction in the stated object applied to the opportunity to benefit.

Religious restrictions

The stated object does not contain any religious restriction on who may benefit, nor are any restrictions applied in practice.

Membership restrictions

There are no membership restrictions in the stated object applied to the opportunity to benefit.

We concluded that the opportunity to benefit is not unreasonably restricted by geographical or other factors outlined above and that the charity does meet sub-principle 2b in relation to restrictions other than fees.

Section D5

We considered the following related sub-principles together:

- **sub-principle 2b (the opportunity to benefit must not be unreasonably restricted by ability to pay any fees charged); and**
- **sub-principle 2c (people in poverty must not be excluded from the opportunity to benefit)**

Taken together, these sub-principles mean that the charity must be able to show that there is sufficient opportunity to benefit in a material way that is related to the charity's aim for those who cannot afford the fees, including those in poverty.

We describe in section C of *Public Benefit and Fee-charging* the principal factors derived from case law which we use to assess this.

We set out below how these factors apply to the circumstances of the charity.

Our assessment of these sub-principles looked at whether the level at which fees are set has the effect of preventing people who are unable to pay the fees from benefiting from the services or facilities.

The charity delivers its benefits in a number of ways, including those for which no charge is made. These include the opportunity to attend daily chanted prayers, to visit the Centre and use the meditation rooms, and to take part in 'working holidays' which enable the individual to access the full range of classes on offer, in return for their volunteered time and services.

The charges or fees that do apply relate to the study programmes taught by the charity (see Section B) although discounts are available for those who cannot afford them.

These charges are reasonable and arguably within the reach of most people, and would therefore fit in the definition of "low fees" in *Public Benefit and Fee-charging*. Additionally, to ensure that those in poverty are not excluded from the opportunity to benefit, the charity makes further concessions.

We concluded that, taking into account what is reasonable and appropriate in the circumstances of this charity, it does provide sufficient opportunity to benefit in a material way for those who cannot afford the fees and that the charity does therefore fully meet sub-principles 2b (in relation to fees) and 2c.

Section D6

Principle 2d: Any private benefits must be incidental

- The three programmes of study which form the basis of the charity's education programme are written by its living spiritual guide, Venerable Geshe Kelsang Gyatso.

The books used for the study programmes are published by Tharpa Publications, a not-for-profit corporation that is part of the New Kadampa Tradition – International Kadampa Buddhist Union (charity number 1015054). All profits from Tharpa Publications are transferred to the International Temples Project, a project set up by Venerable Geshe Kelsang Gyatso to establish a Buddhist Temple in every major city of the world. The internal financial rules of the New Kadampa Tradition prevent any private benefit being derived by any individual.

- Two of the charity's trustees live in charity property, either adjacent to or within the Centre. In both cases their occupancy predates their appointment as trustees. They occupy this accommodation on the same terms as other residents who are not trustees. Their proximity to the Centre enables them to ensure that the Centre operates according to the charity's aim.
- There are also 25 residents at the Centre who occupy rooms under licence agreements. Rental levels are independently assessed by fair rent officers. The residency at the Centre enables residents to live within a Buddhist community and experience and practice their faith on a day-to-day basis. The opportunity to reside at the Centre is consistent with the charity's purpose to promote the Buddhist faith.

We concluded that private benefits are incidental and that this sub-principle is met.

Section D7

Conclusion: Is the public benefit requirement met?

We concluded that all of the above sub-principles are fulfilled and that the public benefit requirement is met.

Section E: Overall conclusions and required or recommended actions

We concluded that Tara Mahayana Buddhist Centre is a charity and is operating for the public benefit.

There are no required actions which the trustees must take in relation to this assessment, although we will provide separate advice and guidance about managing the conflict of interest that arises as a result of two of the trustees residing at the Centre.

As a matter of good practice, we recommend that the charity advertises that it has a discounts policy in relation to the fees for its study course to ensure people in poverty are aware of this.

This publication can also be accessed at the Charity Commission's website: www.charitycommission.gov.uk

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