



Birken Forest Buddhist Monastery

2021-2022 Annual Report

TO OUR SUPPORTERS

Our 2021-2022 fiscal year represents Birken Forest Buddhist Monastery's 25th year of operation since our incorporation on July 28, 1997. In that time remarkable changes have occurred at our secluded monastery in the forests of British Columbia, Canada, as well as over the entire planet. In this annual report we've summarized the past year and our direction looking ahead. Below is a brief summary with more details in the following pages.

Virtual Monastery

As the monastery remains closed to guests due to the continuing COVID-19 pandemic, my commitment deepens further to bring the Buddha's teachings to more and more people around the world through our virtual monastery via [Ajahn Sona's YouTube Channel](#).

Renovation and Construction Projects

We've used this time of closure to fully insulate the exterior of our Vihara (main building). Work began on our largest landscaping project to date: a memorial flower garden, Japanese stroll garden, courtyard garden, and enclosed walkway leading to the Vihara.

Financial Report

Donations for the year increased by \$83,364, while our Endowment Fund grew to \$565,972 by year's end (up 22% from the previous year). Expenses also went up about 22% overall.

"Our 2021-2022 fiscal year represents Birken Forest Buddhist Monastery's 25th year of operation since our incorporation on July 28, 1997."

We wish to express immense gratitude to our countless supporters over these many years. Your kindness and generosity allows us to continue living and sharing the Dhamma.

Ajahn Sona

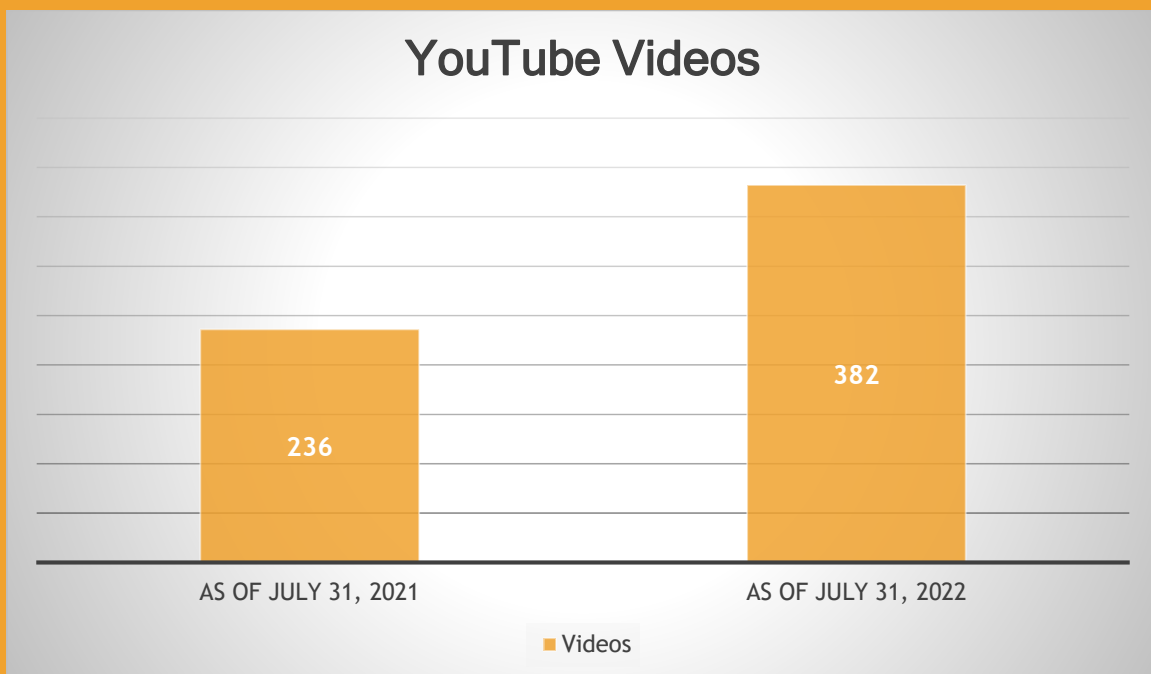
President and Abbot

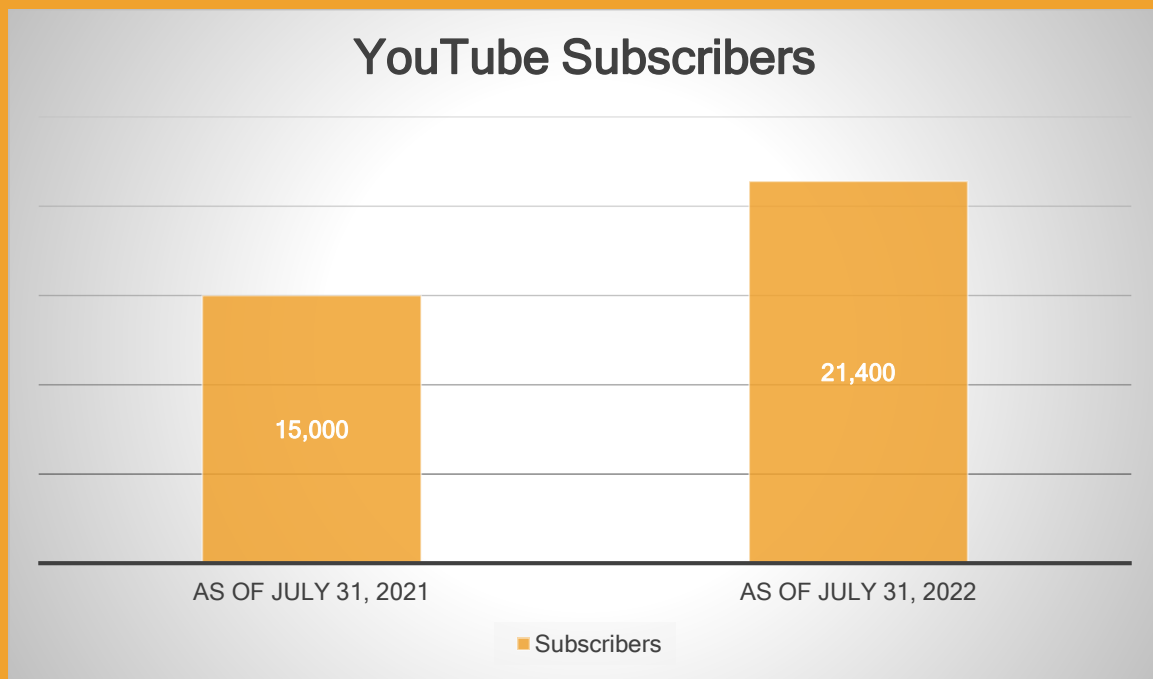
Birken Forest Buddhist Monastery

VIRTUAL MONASTERY

Ajahn Sona remains in his guiding role as Abbot of Birken Forest Buddhist Monastery. 2022 marked his 68th birthday and his 34th vassa (rains retreat). As the COVID-19 pandemic enters its third year, Ajahn Sona has extended the closure of Birken Monastery to all visitors for the foreseeable future.

This absence of guests at the physical monastery has amplified Ajahn Sona's commitment to bring the Buddha's teachings to more and more people around the globe through our virtual monastery. The online library of 382 YouTube video Dhamma talks (up 26% over the past year) now provides teachings to a subscriber list of approximately 21,400 viewers and practitioners as of the end of July 2022, an increase of about 6,400 subscribers, or 30%, in the past fiscal year (see charts below). As of December 1, 2022, our YouTube subscribers now number over 22,800.





Between August 5-10, 2021 the monastics and residents of Birken evacuated the monastery due to the encroaching White Rock Lake wildfire. Thanks to the generosity of our donors, we were able to stay in very comfortable accommodations during that time; in fact one of the homes in Sun Peaks, British Columbia provided a backdrop for our August 8th livestream teatime Q&A, [*Equanimity & Activism*](#).

In September 2021 and again in January 2022, Ajahn Sona was interviewed by Ajahn Kovilo and Ajahn Nisabho from [Clear Mountain Monastery](#) located in the greater Seattle area. The first interview, [*Did Socrates Have Jhāna?: Dhammic Influence & Resonance Through History*](#) and the subsequent interview, [*Sleep, Psychedelic Therapies & Awakening*](#), may be found on the [Clear Mountain YouTube channel](#).

Also in September 2021, Ajahn Sona began a weekly livestream Q&A on his [YouTube Channel](#). The engagement with people around the world and the opportunity to ask questions in a live format has been a tremendous source of Dhamma outreach, thanks to our highly improved internet connection.

December 9, 2021 marked the premiere of Ajahn Sona's interview with John Cianciosi of The Theosophical Society of America; the interview was titled: [*American Buddhism: Reframing Eastern Principles for the Western World*](#).

From December 26 2021 - January 1, 2022, Ajahn Sona offered a 6-day Virtual Retreat on “The Highest Blessings”. The retreat included evening [Dhamma talks](#) and [Live Teatime Q&As](#), group meditations, chanting, guided meditations, and nature walks through Birken’s landscape. 431 people registered online for the retreat and thousands more participated virtually on Ajahn Sona’s YouTube Channel. Those who registered were from 33 countries and ranged in age from 18-70+; 69% of all registrants were between the ages of 50-70+.

On March 4, 2022, Ajahn Sona offered a Dhamma talk to the Ottawa Buddhist Society. The talk, [We’re Back to the 5th Century BC](#), was later posted to [Ajahn Sona’s YouTube Channel](#).

A new Dhamma talk from Ajahn Sona, [Life is the Game That Must Be Played](#), was posted on May 15, 2022 to [Ajahn Sona’s YouTube Channel](#) (see video link below). Since that time over 69,000 viewers have watched it. This tremendous reach of virtual Dhamma only empathizes further the ever changing means of sharing the Buddha’s teachings with more and more people around the world.



From June 8-13, 2022, Ajahn Sona led another Virtual Retreat from Birken, this time for 5-days on the subject of “The Natural Elements in Meditation”. This retreat included evening [Dhamma talks](#), [Live Teatime Q&As](#), group meditations, guided meditations, instructions on creating meditation kasinas at home, and nature walks through Birken’s landscape. 430 people registered for the retreat and countless others participated virtually on Ajahn Sona’s YouTube Channel. Registrants for this retreat were from 37 countries and again ranged in age from 18-70+; 71% of all registrants were between the ages of 50-70+.

A summary of Ajahn Sona’s online teachings and virtual retreats is shown below.

August 8, 2021	<i>Equanimity & Activism</i> : Live Teatime Q&A with Ajahn Sona from Sun Peaks, BC
September 20, 2021	<i>Did Socrates Have Jhāna?: Dhammic Influence & Resonance Through History</i> : Virtual interview with Ajahn Sona for Clear Mountain Dhamma
Beginning September 26, 2021 - May 29, 2022	Live from Birken: Weekly Dhamma Livestream Q&A broadcasts with Ajahn Sona
December 9, 2021	<i>American Buddhism: Reframing Eastern Principles for the Western World</i> : Virtual Dhamma talk by Ajahn Sona for The Theosophical Society of America
December 26, 2021 - January 1, 2022	6-Day Virtual Retreat: The Highest Blessings led by Ajahn Sona (Dhamma talks , Live Teatime Q&As)
January 24, 2022	<i>Sleep, Psychedelic Therapies & Awakening</i> : Virtual interview with Ajahn Sona for Clear Mountain Dhamma
March 4, 2022	<i>We’re Back to the 5th Century BC</i> : Virtual Dhamma talk by Ajahn Sona for Ottawa Buddhist Society
May 15, 2022	<i>Life is the Game That Must be Played</i> : Virtual Dhamma talk by Ajahn Sona
June 8-13, 2022	5-Day Virtual Retreat: The Natural Elements in Meditation led by Ajahn Sona (Dhamma talks ; Live Teatime Q&As)

RENOVATION & CONSTRUCTION PROJECTS

Major kuti renovations to Kutu 1 (K1), which began in the previous fiscal year, were completed in October 2021. These renovations included the addition of a full washroom, nearly doubling in size the footprint of the 20+ year old kuti. Improvements included running water, toilet, shower, sink, and more storage room.

In October 2021, the Nimitta garden walking path and Zen rock garden was finished. Also trenching and extension of water lines to the north garden area and to Nimitta house were completed. The water extension to Nimitta House will allow for the future addition of a toilet and sink for residents' use.

Four larger monastery projects were also undertaken in the past year. Details for each of these projects, as well as photos, are provided below.

Vihara Insulation Project

Even with snow still on the ground, work began in February 2022 on the next phase of our Vihara insulation project. Windows were moved from the sala (meditation hall) to replace the sliding glass doors in rooms 1 / 2 and rooms 5 / 6, other guestroom windows were covered over or reduced in size. A smaller triple-glazed window replaced the larger less energy efficient kitchen window and a similar window was added to the attic area.

Framing and exterior insulation began to go up in March 2022 and the project, which also includes repainting the entire exterior of the building, continued through July 2022 with completion expected in late fall 2022. Delays due to supply chain shortages, an uncommonly cold and wet spring, plus unforeseen situations in the lives of our construction workers contributed to the project taking much longer than originally expected. Despite the setbacks, we're delighted that this dramatic increase in the Vihara insulation will reduce our need for winter heat, both in terms of propane and wood stove use, and will also provide a consistently cool main building in the heat of summer.



Vihara Insulation Project - East Wall

Ralph West Memorial Flower Garden

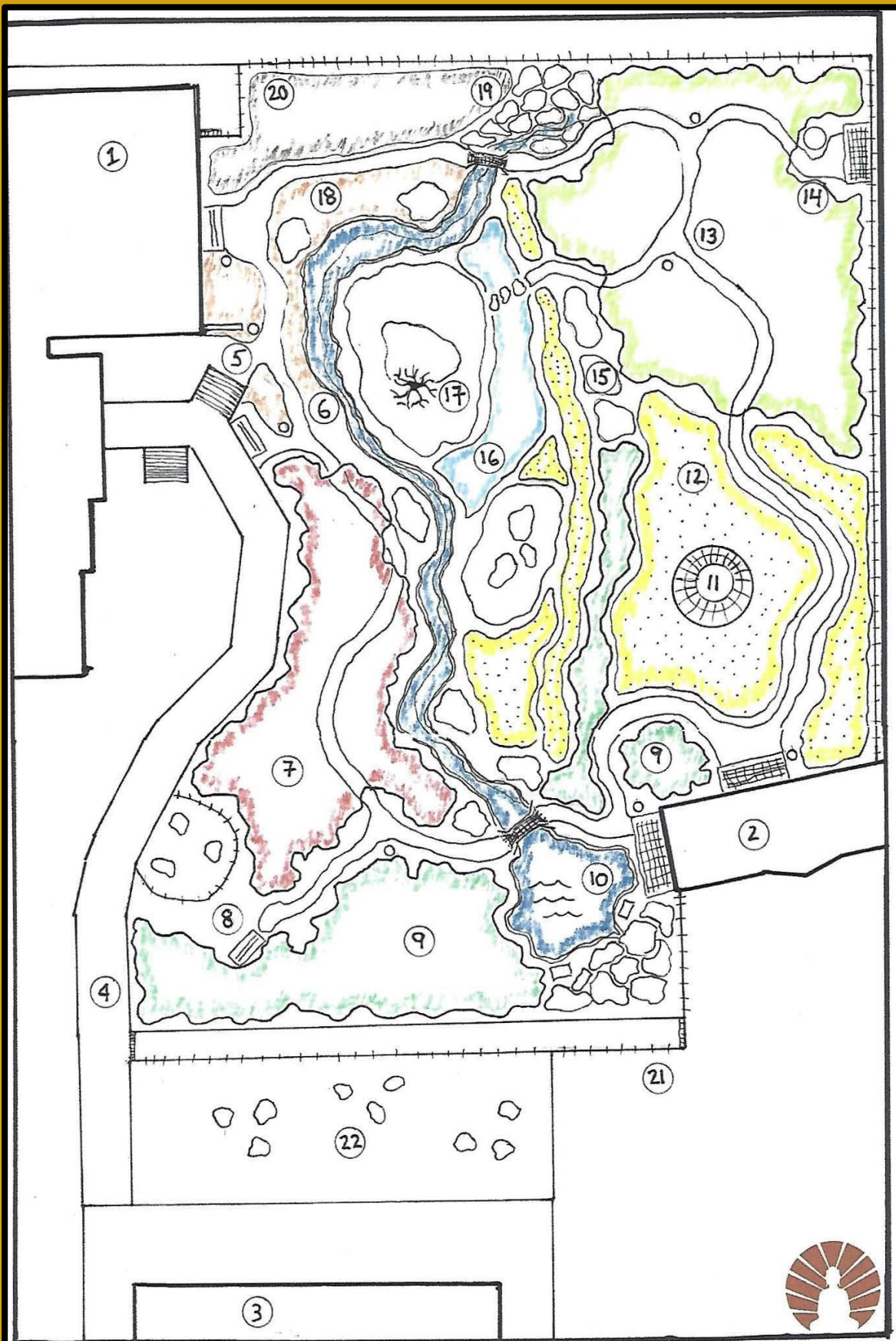
In May 2022, we began the largest landscaping project in Birken's history: a full renovation and re-imagining of our existing Vihara garden areas, plus the creation of a new memorial flower garden near the former parking area. This project was begun thanks to a very generous donation by Ajahn Sona's mother in memory of this father, Ralph West, who passed away in October 2021. The Ralph West Memorial flower garden is now nearly complete. Irrigation and final plantings will take place in late spring 2023.



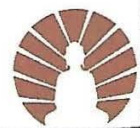
Ralph West Memorial Flower Garden

Vihara Japanese Stroll Garden & Nimitta Courtyard Garden

The front Vihara garden area will become a Japanese style stroll garden (a drawing of the plans is included on the next page). Major excavation of the area, including a dry river bed, a covered walkway to the Vihara, and aspen perimeter fencing were well underway by the end of July 2022. Our Nimitta Zen garden is also being re-imagined as a contemplative courtyard garden. Work continues on these garden projects into fall 2022 and will be completed in summer 2023. Photos from fall 2022 are also included below.



Birken Forest Buddhist Monastery
Japanese Garden Plan





Vihara Japanese Stroll Garden



Nimitta Courtyard Garden

FINANCIAL REPORT

We entered our 2021/2022 fiscal year with not only the continued closure of Birken due to the COVID-19 pandemic, but also forest fires pervading all of British Columbia which, as mentioned earlier, led to the evacuation of Birken in early August 2021. The fiscal year ended within a climate of inflation and recession concerns mounting around the globe. Yet in spite of these worldly conditions, Birken continued to thrive thanks in large part to Ajahn Sona's unwavering commitment to his YouTube channel as a valuable lifeline of Dhamma to thousands of viewers and listeners around the globe. The outstanding generosity of donors, stewards, and other supporters remained strong through all these conditions and Birken concluded the year in a very positive economic position.

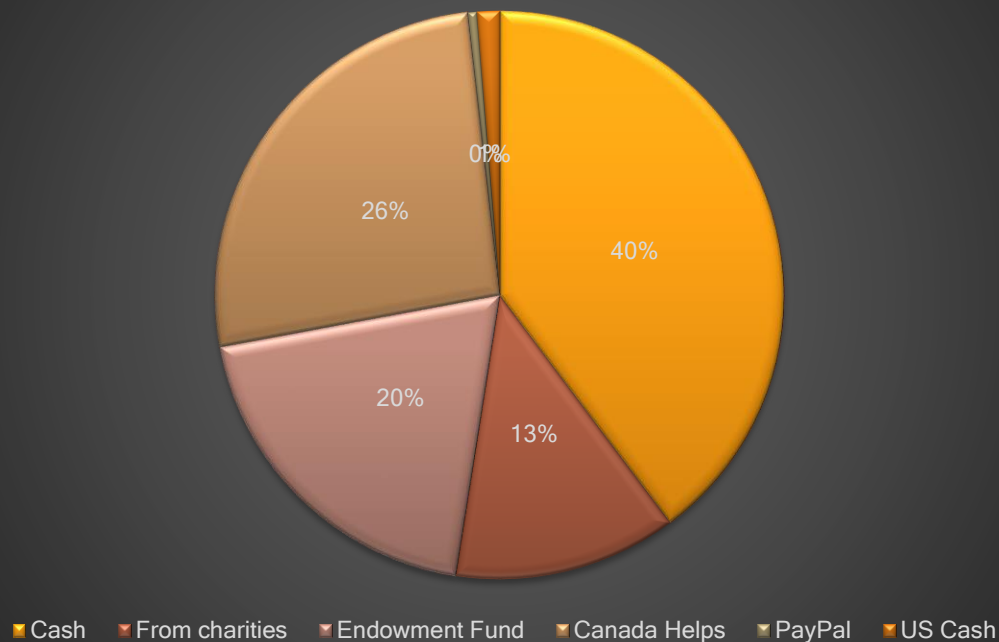
REVENUE

Donations overall (not including the extraordinary donation in January 2021 of \$401,054.00 that served as the foundation of the new Birken Endowment Fund) increased by \$83,364 from the year prior. Although we received several large donations during the year, donations from other charities decreased by \$27,346.00 in this fiscal.

The Endowment Fund, which started the year at \$462,607, grew to \$565,972 by year's end, an increase of \$103,365 (22.3%) thanks in large part to continuing donations of \$64,815 as well as strong balanced investment earnings. Another important area of growth was in our CanadaHelps' donations, primarily thanks to the large influx of monthly donors from CanadaHelps' March Monthly Giving program. Overall this culminated in a 22% increase in donations from this online source. Donations from all sources totaled \$331,041.35 (please see the chart below for a list of these sources and the percentage of their contribution overall for the year.)

Total revenue for the year was \$423,141.

Donations



DEBT/CAPITAL ASSETS

No new debt was incurred in this fiscal, and the monastery paid off in full our plug-in hybrid electric vehicle in the first months of the new fiscal year. As mentioned earlier in this report, the addition of a full washroom to K1 (Kuti 1) was completed and several major projects were begun, including the full exterior insulation of the Vihara, a re-imagining of the entire landscaped area in front of the Vihara, as well as a new memorial flower garden and courtyard garden. Although our cash assets declined from \$184,454 in 2020-2021 to \$133,401 in 2021-2022 due in large part to these project costs, the results of these sustaining improvements has increased the value of our tangible capital assets to \$1,013,570.

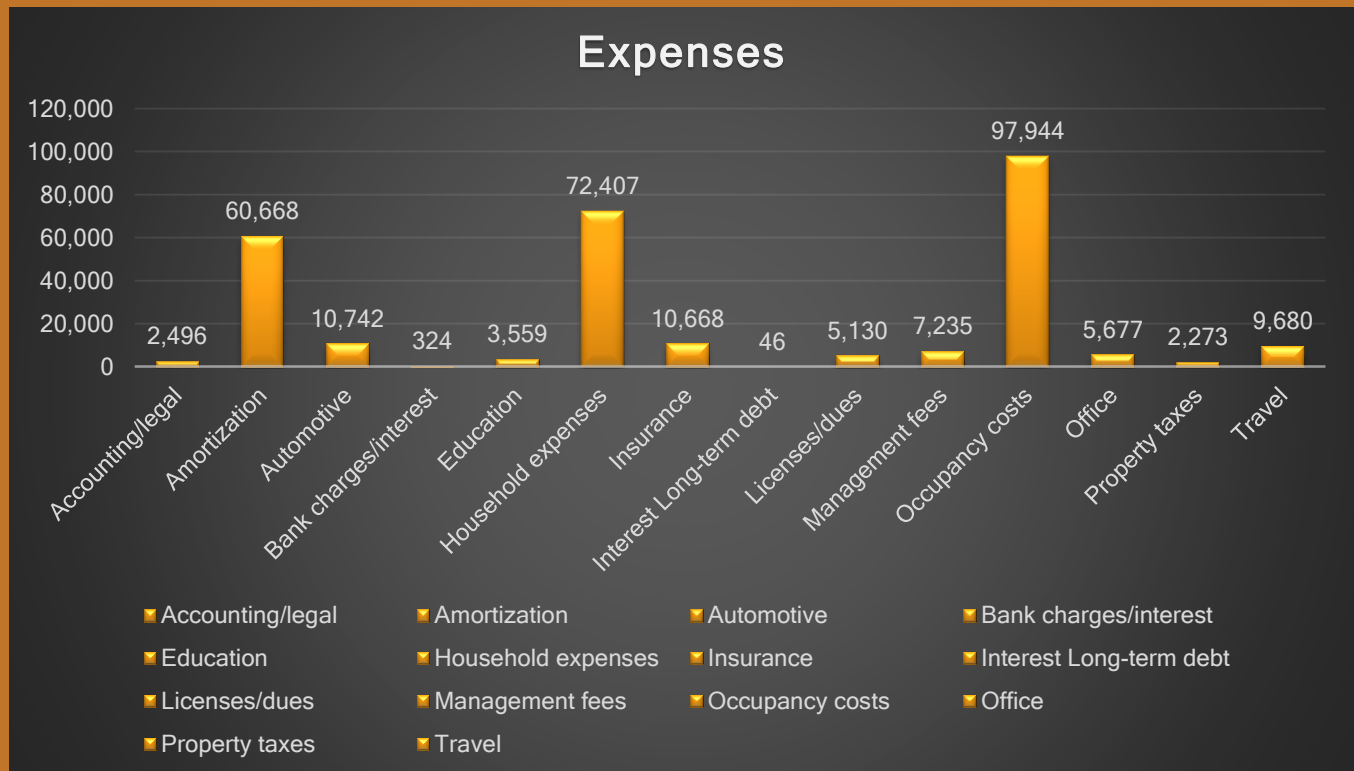
EXPENSES

Inflation, supply chain issues, and other external factors resulted in increased operation costs in many of our expense categories. One prime example is groceries, which represents our largest day-to-day expense throughout the year. This year those costs, which totalled \$43,660.39, rose 39% over the previous fiscal year. One important new program began in the past year to help offset our grocery expenses: [Birken's Virtual Dana Meal Program](#). Thanks to the generosity of donors around the world we were able to honour and memorialize loved ones through approximately 60 dana meals during the fiscal year.

Similar expense increases were experienced with automobile fuel (up 115%), property insurance (up 18%), bookkeeping and accounting fees (up 69%). Other costs areas increased due to changes in our monastery conditions around COVID-19 and our fire evacuation, i.e. monastic medical, dental, and optometry appointments, which had been put off for two years due to the pandemic, were addressed this year, and resulted in an increase of 1,334% in expenses over the previous year. Restaurant and hotel/meal costs increased 402% and 137% respectively due to our evacuation and other short trips. However, other areas showed expense decreases, i.e. internet costs due to our transition to Starlink (down 64%), auto insurance (down 13%,) and monastic clothing and personal expenses (down 41%).

Occupancy costs, which includes construction project expenses, fuel, landscaping, internet, and minor equipment, was our largest cost category. Household expenses, inclusive of groceries, household supplies, and monastic requisites was the second largest area of expenses for the year.

Please see the chart below for expense categories and totals for the year.



Based on a 10-year average of our total expenses, we've found that it costs \$500 each and every day to keep Birken running. Examples of some of our ongoing expenses are shown below. Please see our [Support webpage](#) for more details and to learn more about where your donations go. Total expenses for this year came to \$288,849, an increase of 21.6%.

<p>\$30</p> <ul style="list-style-type: none"> - One box of N95 masks - One day of property insurance - Six week supply of paper towels 	<p>\$150</p> <ul style="list-style-type: none"> - One month of satellite internet for livestream Dhamma talks - One day of food for 10 residents - Three days of propane (heating & cooking)
<p>\$75</p> <ul style="list-style-type: none"> - Two hydrangeas for new memorial flower garden - Six days of auto insurance for two monastery vehicles - One hour bookkeeping services 	<p>\$200</p> <ul style="list-style-type: none"> - One monastic dental exam & cleaning - Half day excavator rental for construction projects - 19 days of diesel for tractor & generator

NET INCOME

Thanks to the generous and continued support from the friends of Birken, our net income totaled \$134,292 for this fiscal year. Please see the financial statements at the end of this report for more information.

SUMMARY

Birken Forest Buddhist Monastery operates today thanks solely to the generous and sustaining support of lay benefactors from around the world. Every donation, regardless of size, contributes to the benefit of not only the resident monastics and stewards, but for this same lay community to whom it is dedicated. It is still uncertain as to when Birken will again open its physical doors to practitioners, yet funds will continue to be needed for day-to-day expenses, further development of our virtual monastery, and to maintain and improve the existing buildings and off-grid energy systems.

We envision our Endowment Fund as a safeguard should future emergencies arise; however, it is only through extraordinary donations, those of \$5,000 or more, that the monastery has been able to survive this long. These large donations, as well as our sustaining monthly gifts, must continue to grow to ensure the preservation of the monastery for its lay community, and thereby enable Birken's monastic sangha to live and share the Dhamma with us all for many years to come.

OTHER NEWS & LOOKING AHEAD

With rising inflation, we have seen steadily increasing costs for our day-to-day expenses: groceries, construction materials, gasoline, and diesel. The purchase of our PHEV (plug-in hybrid electric vehicle) in 2019 continues to affirm the inevitable need for all electric vehicles at Birken, and undoubtedly the entire world, in the not too distant future.

Our second Birken Online Upāsikā Training Program for Dedicated Lay Practitioners around the globe began in January 2022 and will conclude at the end of this year with 108 participants from 18 countries. Including this online group, there will now be approximately 225 Graduate and Online Upāsikās, a milestone for a program that began just over seven years ago.

This also represents our final Online Upāsikā training program which included interactive engagement with Ajahn Sona and other Upāsikā trainees. Ajahn Sona has decided to conclude his active participation in the Upāsikā program at the end of this year. Instead there will be the launch of a pilot Upāsikā Secluded Study program starting in January 2023. Details about this next phase of our Upāsikā program may be found on [Birken's Upāsikā Secluded Study Program](#) webpage.

The online Upāsikā program, as well as the burgeoning numbers of virtual retreats and weekly livestream Q&As, offer excellent examples of how the continuance of the pandemic can open doors to the Dhamma not imagined before in history. Ajahn Sona plans to continue to offer more virtual Dhamma talks, teatimes and retreats well into the imaginable future.



FINANCIAL STATEMENTS

Birken Forest Buddhist Monastery
Compiled Financial Information
July 31, 2022

Birken Forest Buddhist Monastery

July 31, 2022

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TOMBE HERRINGTON
CHARTERED PROFESSIONAL ACCOUNTANTS LLPDiane Hay, CPA, CA
Curtis Wilkinson, CPA, CA
Incorporated ProfessionalsMembers of Chartered Professional Accountants of BC

Compilation Engagement Report

To Management of Birken Forest Buddhist Monastery

On the basis of information provided by management, we have compiled the statement of financial position of Birken Forest Buddhist Monastery as at July 31, 2022 and the statement of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information, and other explanatory information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Tombe Herrington Chartered Professional Accountants LLP

203 - 1315 Summit Drive
Kamloops, British Columbia
V2C 5R9

October 17, 2022

Birken Forest Buddhist Monastery

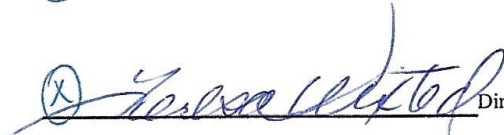
Statement of Financial Position

As at July 31, 2022

	Unrestricted	Restricted for Endowment Purposes	2022	2021
Assets				
Current				
Cash	\$ 132,306	\$ 1,095	\$ 133,401	\$ 184,454
Accounts receivable	3,777	-	3,777	7,940
Prepaid expenses	12,820	-	12,820	12,269
	148,903	1,095	149,998	204,663
Tangible capital assets (Note 1)	1,013,570	-	1,013,570	963,027
Investments, at cost	-	565,972	565,972	462,607
	\$ 1,162,473	\$ 567,067	\$ 1,729,540	\$ 1,630,297
Liabilities				
Current				
Accounts payable and accrued liabilities	\$ 3,815	\$ -	\$ 3,815	\$ 32,322
Current portion of long-term debt (Note 2)	1,146	-	1,146	6,542
	4,961	-	4,961	38,864
Long-term debt (Note 2)	-	-	-	1,146
	4,961	-	4,961	40,010
Net Assets				
Unrestricted	1,157,512	-	1,157,512	1,590,287
Restricted for endowment purposes	-	567,067	567,067	-
	1,157,512	567,067	1,724,579	1,590,287
	\$ 1,162,473	\$ 567,067	\$ 1,729,540	\$ 1,630,297

Approved on behalf of the Board:

 Director

 Director

See accompanying notes to compiled financial information

Birken Forest Buddhist Monastery
Statement of Operations and Changes in Net Assets
For the year ended July 31, 2022

	Unrestricted	Restricted for Endowment Purposes	2022	2021
Revenue				
Gifts for which tax receipts were issued	\$ 200,111	\$ 20,000	\$ 220,111	\$ 524,351
Funds received from other registered charities	42,080	-	42,080	69,426
Gifts for which no tax receipts were issued	101,268	44,815	146,083	130,764
Non-tax received donations outside of Canada	4,247	-	4,247	5,670
Investment income	155	21,677	21,832	6,200
Foreign exchange gain (loss)	584	(823)	(239)	(579)
Misc income	2,199	-	2,199	3,867
Gain on sale of property and equipment	-	-	-	1,225
Gain (loss) on sale of investments	-	(13,172)	(13,172)	61
	<u>350,644</u>	<u>72,497</u>	<u>423,141</u>	<u>740,985</u>
Expenses				
Accounting and legal	2,496	-	2,496	2,057
Amortization	60,668	-	60,668	61,187
Automotive	10,742	-	10,742	8,427
Bank charges and interest	324	-	324	272
Education	3,559	-	3,559	1,539
Household expenses	72,407	-	72,407	51,734
Insurance	10,668	-	10,668	9,068
Interest on long-term debt	46	-	46	111
Licenses and dues	5,130	-	5,130	3,750
Management fees	-	7,235	7,235	3,409
Occupancy costs	97,944	-	97,944	64,863
Office	5,677	-	5,677	7,803
Property taxes	2,273	-	2,273	2,472
Travel	9,680	-	9,680	9,838
	<u>281,614</u>	<u>7,235</u>	<u>288,849</u>	<u>226,530</u>
Excess of revenue over expenses	<u>\$ 69,030</u>	<u>\$ 65,262</u>	<u>\$ 134,292</u>	<u>\$ 514,455</u>
Changes in net assets				
Balance, beginning of year	\$ 1,125,139	\$ 465,148	\$ 1,590,287	\$ 1,075,832
Excess of revenue over expenses	69,030	65,262	134,292	514,455
Transfer of funds	(36,657)	36,657	-	-
Balance, end of year	<u>\$ 1,157,512</u>	<u>\$ 567,067</u>	<u>\$ 1,724,579</u>	<u>\$ 1,590,287</u>

See accompanying notes to compiled financial information

Birken Forest Buddhist Monastery
Notes to Compiled Financial Information
July 31, 2022

1. Basis of accounting

The basis of accounting to be applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the additions of:

- Accounts receivable less an allowance for doubtful accounts;
- Prepaid expenses for items paid in advance;
- Property and equipment recorded at historical cost and amortized on a declining balance basis;
- Accounts payable and accrued liabilities; and

2. Tangible capital assets

	Cost	Accumulated Amortization	Net 2022	Net 2021
Land	\$ 187,382	\$ -	\$ 187,382	\$ 187,382
Building	1,203,524	519,417	684,107	604,720
Books	1,939	1,729	210	263
Furniture	57,301	43,551	13,750	17,187
Office equipment	28,241	25,502	2,739	3,423
Equipment	174,035	96,021	78,014	97,518
Automotive	197,495	177,567	19,928	28,469
Landscaping	32,769	5,329	27,440	24,065
	\$ 1,882,686	\$ 869,116	\$ 1,013,570	\$ 963,027

3. Long-term debt

	2022	2021
Nissan Canada Financial, loan repayable in monthly payments of \$549, including interest at 0.99%, secured by specified automotive, due September 2022	\$ 1,146	\$ 7,688
Less: current portion due within one year	(1,146)	(6,542)
	\$ -	\$ 1,146

Contact:

General enquiries: meditate@birken.ca

Visit Enquiries: bookings@birken.ca

Website: birken.ca

Ajahn Sona's YouTube Channel:

<https://www.youtube.com/@AjahnSona>

Mailing Address:

Birken Forest Buddhist Monastery

7000 Smith Lake Forest Srv Rd.

Knutsford, BC V0E 2A0, Canada

