



Birken Forest Buddhist Monastery

2022-2023 Annual Report

TO OUR SUPPORTERS

Our 2022-2023 fiscal year represents Birken Forest Buddhist Monastery's 26th year of operation since our incorporation on July 28, 1997, and our 29th year since The Shack monastery was first established in 1994. This past year marked a re-opening of our secluded monastery in British Columbia, Canada after a three-year closure due to COVID-19. Many other auspicious events have happened as well which we've summarized in this annual report. Below is a brief overview with more details in the following pages.

In-Person & Virtual Monastery

Birken re-opened again to a limited number of in-person guests; however, my unwavering commitment to bring the Buddha's teachings to people around the world has not waned. Our virtual monastery on [Ajahn Sona's YouTube Channel](#) continues to thrive.

Renovation & Construction Projects

2022-2023 marked the final year of large construction projects at the monastery, including completion of our Vihara insulation project, new generator shed, new water tank storage area, renovation to Kuti 3 (K3), and near completion of our extensive garden projects.

Financial Report

Income for the year increased by \$189,496 (up 45%), while our Endowment Fund grew to \$1,008,777 in spring of 2023 (up 61% in nine months). Expenses were up 33.8% as well.

“Looking ahead we plan to continue operating this monastery well into the future. What began in a shack in 1994 has proven to be successful into the 21st century.”

We wish to express our immense gratitude to the 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

IN-PERSON & VIRTUAL MONASTERY

Ajahn Sona continues in his essential role as Abbot and President of Birken Forest Buddhist Monastery. He has just completed his 35th vassa (rains retreat) and turned 69 years old in April 2023. Ajahn Sona made the well informed and thoughtful decision to reopen Birken this spring to guests after a three-year closure due to the COVID-19 pandemic.

Although we are again welcoming a limited number of in-person guests to the monastery, Ajahn Sona's commitment to bring the Buddha's teachings to people around the world has not waned. At the end of our fiscal year [our online library](#) of YouTube Dhamma talks and Livestream Q&As totaled 281, up 16% from the previous year, while our subscribers reached 25,404, an increase of 3,870 new subscribers, up 15% over the previous fiscal year. At the time of this AGM, the number of YouTube subscribers is now over 26,300.

After a summer break our weekly YouTube livestream Q&As returned in mid-October 2022. Ajahn Sona offered a Dhamma talk on October 9, 2022 entitled [The Importance of Communal Harmony](#) and another on October 23, 2022, [How Civilization is Maintained](#), prior to the livestream broadcasts for those dates.

Ajahn Sona continued our end of year tradition by offering a 6-day Virtual Retreat on [The Seven Factors of Enlightenment](#) from December 26-31, 2022. The retreat included evening Dhamma talks and Live Teatime Q&As which provided the opportunity for people around the world to participate whenever it was most convenient for them.

In March 2023 while snow was still on the ground Ajahn Sona and Ajahn Jotipalo sat outside and shared a video conversation [On Nature and the Mind](#), which was originally posted to Ajahn Jotipalo's YouTube Channel, [Sauntering into Silence](#).

From May 1-15, 2023 Ajahn Sona led our first in-person retreat since March 2020. Meditators affiliated with Pacific Hermitage in White Salmon, Washington joined us for two weeks of Dhamma talks on [The 37 Requisites of Enlightenment](#).

Meditators from Vernon, British Columbia, joined us at the end of May 2023 for a weekend retreat at Birken.

In June 2023, Ajahn Sona, Sister Mon, Ajahn Sona's mother, and several Birken stewards travelled to Canmore, Alberta to join in the official opening of [Canmore Theravada Buddhist Community and Monastery](#). During the trip Ajahn Sona offered a [livestream Q&A from Calgary](#).

In July 2023, Ajahn Sona again joined Ajahn Kovilo and Ajahn Nisabho from [Clear Mountain Monastery](#), located in the greater Seattle area, for another interview on the [Clear Mountain YouTube channel](#). The subject is one of great interest to Ajahn Sona: [Ancient Greek Monks and the Writing of the Pali Canon](#).

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

Beginning October 9, 2022 - July 2, 2023	Live from Birken: Weekly Dhamma Livestream Q&A broadcasts on Ajahn Sona's YouTube Channel
October 9, 2022	The Importance of Communal Harmony : Dhamma talk and Live Teatime Q&A with Ajahn Sona
October 23, 2022	How Civilization is Maintained : Dhamma talk and Live Teatime Q&A with Ajahn Sona
December 26-31, 2022	6-Day Virtual Retreat: The Seven Factors of Enlightenment - Dhamma talks and Teatime Q&As
March 26, 2023	On Nature and the Mind : Video conversation with Ajahn Sona and Ajahn Jotipalo at Birken
May 1-15, 2023	Pacific Hermitage 7-Day/14-Day Retreat(s) at Birken, led by Ajahn Sona: The 37 Requisites of Enlightenment
May 26-28, 2023	Vernon Group weekend retreat at Birken, led by Ajahn Sona
June 17, 2023	Livestream Q&A from Calgary, Alberta .with Ajahn Sona
July 10, 2023	Ancient Greek Monks and the Writing of the Pali Canon : Virtual interview with Ajahn Sona for Clear Mountain Monastery

RENOVATION & CONSTRUCTION PROJECTS

Some of our earlier projects were completed from the previous fiscal year, while other major projects were begun in spring 2023. This new season brought not only the return of guests to Birken, but also the beginning of a full and final year of building projects. Below are details for each one, including progress photos from summer and fall 2023.

Vihara Insulation Project

Our exterior Vihara insulation project was completed in August 2022. Cellular blinds were installed in all guest rooms and the wood window panels removed in fall 2022 to add another level of insulation to the interior of the Vihara, our main building.

Diesel Generator Shed

In March 2023 we purchased a new Kubota diesel generator to replace our present one which has expired after 25 years. This purchase will provide us with reliable, safe, and consistent electricity 365 days a year to run and support all of the electrical systems of the monastery. The construction of a sound-insulated building to house our new diesel generator and fuel tank began in July 2023 and was completed in late October 2023.



Kuti 3 (K3) Renovation

In early June 2023 work began on the renovation of Kuti 3 (K3), which was one of the two original kutis brought from Birken in Princeton to our current location in 2001. Renovations included the addition of a half bathroom (toilet, sink, hot and cold running water), electricity, built-in storage closet, hardwood floors, new interior paint, new entry stairs and deck, new exterior siding and paint, plus internet access for visiting monastics or long-term residents. Exterior floor insulation and final details will be completed in spring 2024.



Water Tank Storage & Kitchen Renovation

Work on a major water storage and kitchen renovation project was started in July 2023. This first phase involved building a structure to house our two new water storage tanks, our two hot water heaters, water pressure pump, and relocation of our laundry room. The next phase of the project began in fall 2023 with an extension of the kitchen's solar porch and the construction of a kitchen storage area to relocate our current cold room and appliances. Work is expected to continue well into spring 2024.



Monastery Landscaping Projects

Landscaping continued throughout summer and into fall 2022 on our many garden projects, including a full renovation of our existing Vihara garden areas, refining the courtyard garden near Nimitta House, and the creation of the Ralph West Memorial Flower garden near the former parking area.

From September-December 2022, the covered walkway leading to the Vihara was enclosed in cedar and a metal roof added. Besides providing a beautiful new entry to the monastery's main building, it also serves as a well-protected area from rain and snow for residents and guests alike.

Work recommenced in May 2023 on the many landscaping projects around the monastery. In just a few months we were able to construct a new moon gate entry to the Vihara covered walkway, a new and improved torii entrance gate, build cedar fencing around the north Vihara garden and stroll garden areas, plant a bounty of flowers, install secure

fencing in the Ralph West Memorial Garden, plus create a flagstone terrace and walking pathway in the Nimitta Courtyard gravel garden.

The real push for our Japanese stroll garden and north Vihara garden came in September 2023 when monastics, stewards, and guests completed nearly all of the landscaping work in just over two weeks. Included in this massive accomplishment are two custom made bridges (including a curved Japanese bridge and one with set-in stepping stones), paved garden pathways, placement of large stones and boulders from around the property, fire safe gravel areas, and all garden plantings, including birch trees (Birken, by the way, means 'birch' in German), Saskatoon berries, evergreens, red twig dogwoods, lilacs, thyme, irises, forestland grass seed, wildflower seeds, and hundreds of daffodils. Next spring will see the completion of all garden areas with installations of water features and the relocation of Birken's Buddha statue from the interior sala (meditation hall) to its new shrine area in the Japanese stroll garden.

Vihara Japanese Stroll Garden



Crane and Boulder Mountain



Japanese curved bridge and Saskatoon berries



Cedar fence and workshop siding



Cedar benches and gravel garden



Moongate

Nimitta Courtyard Garden



North Vihara Garden



Torii Gate



FINANCIAL REPORT

Our 2022/2023 fiscal year began with record inflation and recession concerns which rippled out to all areas of our financial landscape. The continued closure of Birken due to the COVID-19 pandemic for first nine months of the fiscal year allowed us to remain focused on our construction efforts in a last big push towards their conclusion before spring of 2024. This intense effort drove our capital expenditures up considerably, yet our donations managed to stay ahead of the rising tide of costs. Birken continued to bloom thanks to Ajahn Sona's vision and commitment to the Dhamma expressed in our physical monastery and the virtual monastery offered on his YouTube channel. This tandem reach to in-person guests and tens of thousands of viewers and listeners around the globe allowed the monastery to thrive. The outstanding generosity of donors, stewards and other supporters through all these conditions enabled Birken to conclude the year in a very positive economic position.

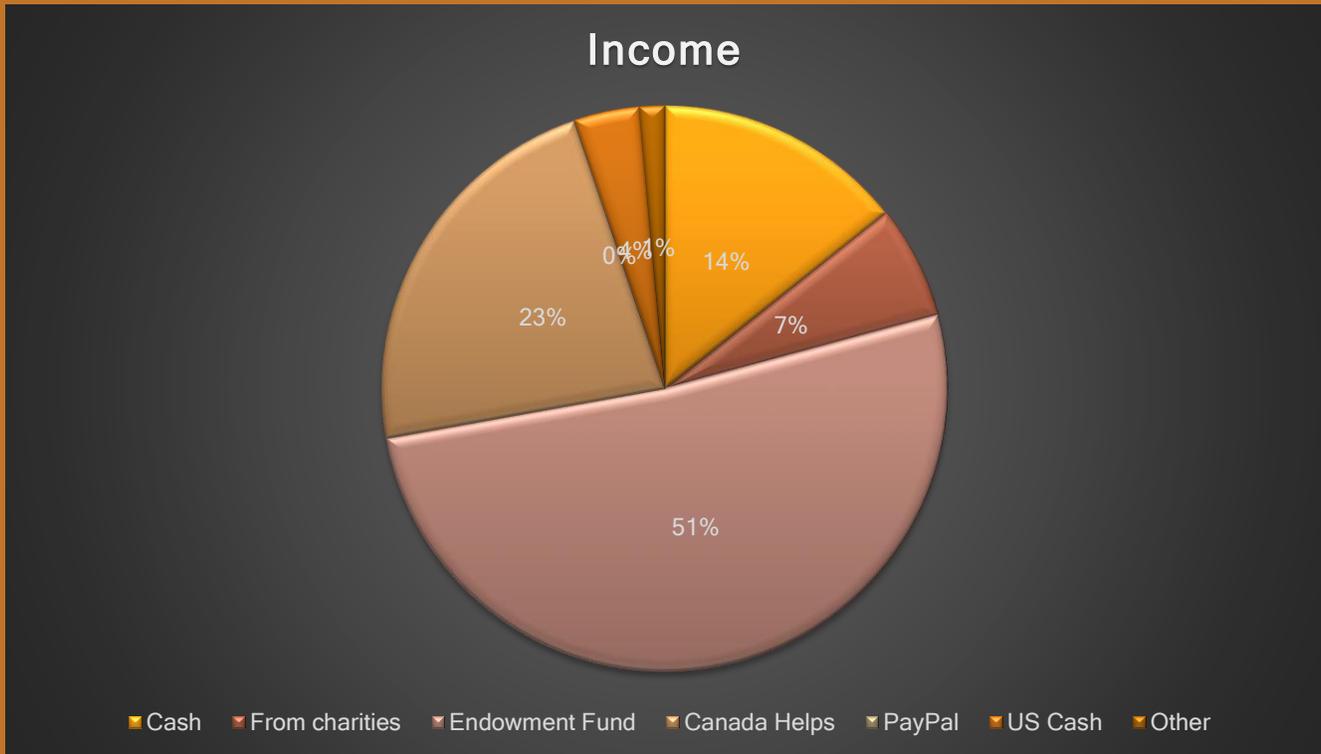
Before diving deeper into our financial statements, we want to clarify that since we have moved our bookkeeping and accounting services to a new firm, the appearance and some categories of the financial statements will be different from previous years. We have also streamlined our chart of accounts for ease and less complication.

INCOME

First, some very positive news: total income for the year came to \$612,637, an increase of \$189,496 (up 45%) from the prior fiscal year. This tremendous increase was due primarily to an extraordinary gift of \$300,000 from one very generous donor which went directly to our Endowment Fund, our investment portfolio under the stewardship of Nicola Wealth Management. This fund, which finished off the last fiscal year at \$626,279, grew to \$1,008,777 by the end of April 2023, an increase of 61% in just nine months. Thanks to this remarkable influx of \$314,620 in total donations, plus a moderately balanced investment portfolio, the fund finished off 2022/2023 with a balance of \$986,212, up 57% over the close of our last fiscal year. It also represented 51% of our total income for the year.

With the return of guests to Birken, donations are again flowing in by way of in-person cash and cheques, as well as continued electronic and wire transfers from a number of our

donors. The majority of our gifts, and quite literally our bread and butter, comes through the online donation website [CanadaHelps](#). Thanks in large part to the sustaining contributions of nearly 200 monthly donors, our CanadaHelps donations reached \$138,723 representing 23% of our total income. Additional income streams, including those from other charities, PayPal, cash, and other areas, are shown in the graph below as well.



DEBT/CAPITAL ASSETS

The remaining loan on our 2019 Mitsubishi Outlander PHEV was paid off in September 2022. A short-term debt of \$20,000 was incurred in November 2022 with the purchase and subsequent personal loan necessary to buy a 2017 Ford F-150. That debt was retired in July 2023 so no long-term debt will carry over to the next fiscal year.

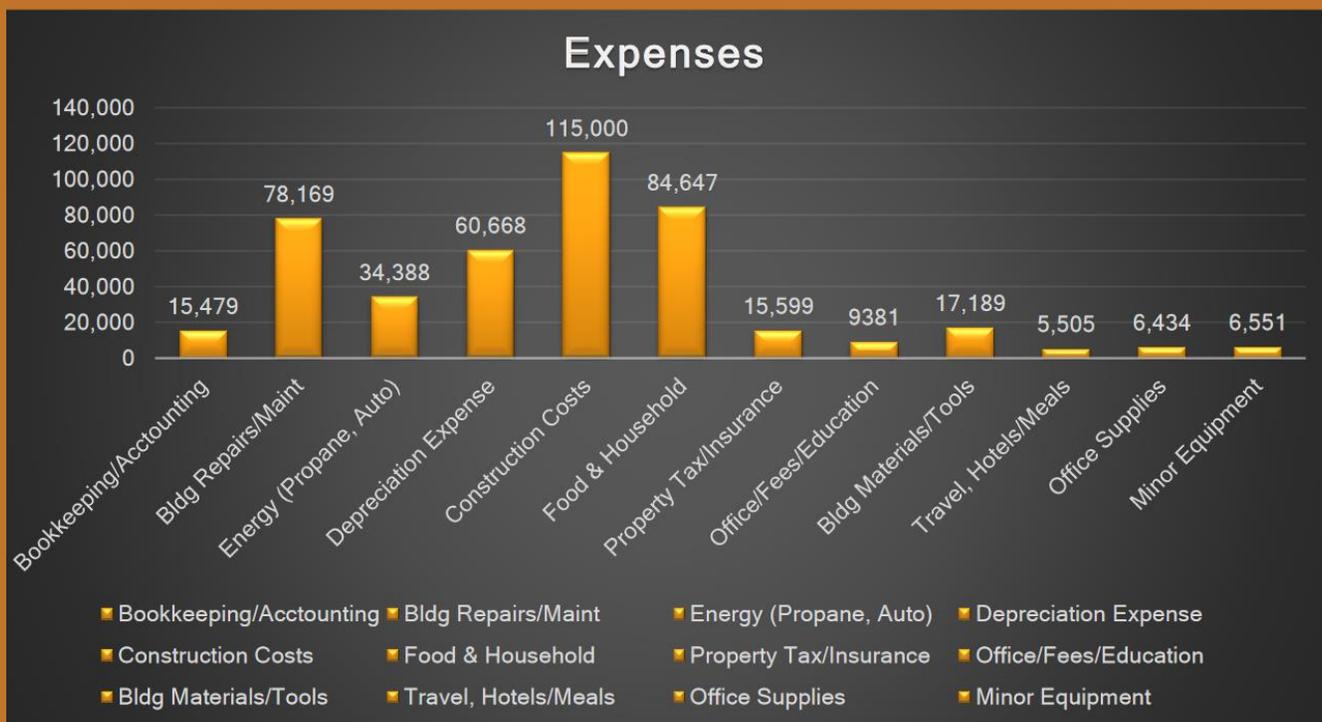
As mentioned earlier in this report, several major construction projects were begun in the past year. These include the renovation of Kuti 3 (K3), addition of a diesel generator building, kitchen renovation including a new water building, plus renovation of the entire landscaped area surrounding the Vihara. The purchase of our new diesel generator is also an important capital asset which will sustain and support the monastery for many decades to come. Total assets, including cash and capital improvements over the years came to \$1,959,137, an increase of \$229,587 or 13.3% over last year.

EXPENSES

Besides Inflation and supply chain issues impacting our capital projects, we also experienced increases in our day-to-day expenses as a natural result of re-opening to guests and therefore the need for more food and household items. As mentioned earlier, many of our bookkeeping accounts were consolidated into fewer expense categories. Groceries, restaurants, paper goods, sundries, and monastic personal expenses were combined into a “Food and Household” category. The total for those expenses came to \$84,647, our largest single cost centre outside of capital projects.

In this last fiscal year, we completed our Vihara exterior insulation project and began work on the four large capital projects mentioned above which will endure for many decades to come. By the end of July 2023, these constructions costs totalled nearly \$115,000 and continued to rise well into fall 2023.

Total expenses for the year came to \$386,478, an increase of 33.8% over last year’s total of \$288,849. Please see the chart below for expense categories and costs for the year.



Based on a 10-year average of our total expenses, we've calculated the average daily cost to keep Birken running. Last year that amount was \$500 per day. This year the new amount comes to \$552 each and every day to cover our expenses. Examples of some of our ongoing expenses are shown below. Please see our [Support webpage](#) for details and to learn more about where your donations actually go.

<p>\$30</p> <ul style="list-style-type: none"> - One large breakfast for our monastics and resident stewards - One hour of bookkeeping services - Two kilos of ground coffee 	<p>\$250</p> <ul style="list-style-type: none"> - One monastic dental exam and cleaning - One week of propane for heating and cooking - 10 cedar boards for building projects
<p>\$100</p> <ul style="list-style-type: none"> - One main meal for our monastics and resident stewards - Two cases of paper towels - One tank of gas for one of our vehicles 	<p>\$1,000</p> <ul style="list-style-type: none"> - 26 days of property insurance - Six months of internet service - One yearly septic tank pumping

NET INCOME

Even with these many construction projects, and in large part thanks to the generous and continued support from the friends of Birken, our net income was in the positive range, totalling \$288,849 for this fiscal year. Please see the financial statements at the end of this Annual Report for more information.

SUMMARY

As we've mentioned over the years, Birken Forest Buddhist Monastery continues to operate thanks solely to the bountiful and sustaining support of hundreds of benefactors from around the globe. Each and every donation, whether it be \$5 or \$500,000, contributes to the benefit of our resident monastics and stewards, as well as the entire Birken community to whom it is dedicated.

Now that Birken has again opened its physical doors to practitioners, the continued need for funds to keep those doors opened has not waned. The remainder of 2023 and well into summer 2024 will entail considerable expenses to wrap up our construction projects and put the final touches on our grand garden landscape. Day-to-day expenditures, further development of our virtual monastery, maintaining our existing buildings and off-grid energy systems require sustainable monetary support.

Our Endowment Fund has already allowed us to pay for necessary materials and services this fall to bring these projects closer to completion. We see it also as a safeguard should future emergencies arise; however, that fund alone cannot support Birken's daily requisites of food, medicine, clothing, and housing. The monastery has only continued to operate these many years through the benevolence of extraordinary donations, those of \$5,000 or more. Without such sizable gifts, Birken will not survive. These large donations, as well as our lifeline of 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

This past year was one of many vehicle changes at Birken. We were delighted to pay off our 2019 Mitsubishi Outlander PHEV (Plug in Hybrid Electric Vehicle) in September 2022. In November 2022, we purchased a 2017 Ford F-150 truck, trading in our 2016 Toyota RAV4 as part of the purchase price. Fortunately we were able to quickly pay off the bank loan we had on the Ford F-150 through the generosity of two donors who loaned us the remaining balance on the truck. Their private loan was repaid in July 2023 so no long-term debt carried over into the next fiscal year. Also to retire from Birken after many years of service was our 2005 Toyota Sienna van which headed off for recycling.

In January 2023 we launched the first year of [Birken's Upāsikā Secluded Study Program](#), combining elements of our earlier online program and other resource materials by Ajahn Sona. 140 applicants, ranging in age from 22 to 86, joined each other remotely at the start of the year from 20 different countries around the world. The 2024 program has 123 applicants from 23 countries, ranging in age from 18-76.

Looking ahead we plan to continue operating this monastery well into the future. What began in a shack in 1994 has proven to be successful into the 21st century. Next year will be Birken's 30th year in operation and we have prospered thanks to much volunteer effort and unsolicited donations. The monastery now has a worldwide following due to outreach through our Upāsikā program, videos and recorded talks by Ajahn Sona. Our in-person guest program, which re-opened in May 2023 after a complete closure for three years due to COVID, was fully booked with many people waitlisted as well.

Aside from these programs, we have spent the last three years improving the building envelope for efficiency, landscaped four separate significant garden areas, and secured our off-grid energy system. Our aim is to finalise all such projects involving building and landscaping so that the monastery functions as a quiet, meditative environment from 2024 forward. The Abbot has prioritised this completion project in time for his 70th birthday in order to turn his efforts exclusively towards the teaching of meditation and Buddhist principles through books, videos, and in-person retreats.

FINANCIAL STATEMENTS

Financial Statements

Birken Forest Buddhist Monastery
July 31, 2023

Prepared by

David Roth / Shanna Minkoff

Prepared on

November 1, 2023

For Management Review

Notice To Readers

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 of July 31, 2023. These statements were prepared based on the historical cost basis.

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.

This engagement was performed in accordance with Canadian standards 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 review engagement nor we were 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 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.

David Roth Bookkeeping

7 Oak Ridge Crescent
Smiths Falls, ON
K7A 5G6

Nov 1, 2023

Balance Sheet

As of July 31, 2023

	Total
ASSETS	
Current Assets	
Cash and Cash Equivalent	
1008 Birken Endowment Fund	326,388.27
1030 Savings(-201)	30,640.55
1040 Member Shares(-202)	7.35
1050 Petty Cash	500.00
1060 Chequing(-101)	41,178.89
1070 NSF Cheques	43.00
Chequing Bank Account BFBM	0.00
Membership Equity Shares	0.00
Savings BFBM	0.00
Total Cash and Cash Equivalent	398,758.06
1100 Investments - Nicola Wealth	505,736.36
1110 Investments - Nicola Wealth - US	35,235.74
1320 Prepaid Expenses	12,820.00
Total Current Assets	952,550.16
Non-current Assets	
Property, plant and equipment	
1800 Leasehold Improvements	32,768.76
1801 Accumulated Amortization - Landcaping	-8,072.62
1810 Land (Property)	187,382.00
1820 Building	1,203,524.20
1821 Accumulated Amortization - Building	-546,781.54
1830 Furniture and Fixtures	57,301.41
1831 Accumulated Amortization - Furn. & Fixture	-46,301.47
1840 Automotives	227,042.95
1841 Accumulated Amortization - Automotive	-187,977.29
1850 Equipment (Office)	28,240.72
1851 Accumulated Amortization - Office Equipment	-26,049.76
1860 Machinery and equipment	198,171.46
1861 Accumulated Amortization - Equipment	-112,830.75
1870 Books (Library)	1,939.35
1871 Accumulated Amortization - Books	-1,770.95
Total Property, plant and equipment	1,006,586.47
Total Non Current Assets	1,006,586.47
Total Assets	\$1,959,136.63
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
2115 Accounts Payable (A/P)	4,782.78
Total Accounts Payable (A/P)	4,782.78

	Total
Credit Card	
2134 Mastercard	10,936.48
Total Credit Card	10,936.48
1200 GST/HST Payable	-7,323.16
2151 Ford Loan With Rachel & Teresa	0.00
2315 GST/HST Suspense	0.00
Total Current Liabilities	8,396.10
Total Liabilities	8,396.10
Equity	
Retained Earnings	1,724,581.51
Profit for the year	226,159.02
Total Equity	1,950,740.53
Total Liabilities and Equity	\$1,959,136.63

Profit and Loss

August 2022 - July 2023

	Total
INCOME	
4020 Donations - Cash	87,668.08
4021 Donations - from Charities	39,845.92
4023 Donations - Endowment Fund	314,619.81
4024 Donations - Canada Helps	138,723.28
4027 Donations - PayPal No Receipt	177.58
4029 Donations - PayPal US\$	115.00
4030 Donations - US\$ Cash	22,831.26
4040 Donated Goods	876.67
4420 Foreign Exchange Gain/Loss	4,413.77
4430 Interest Revenue	977.54
4435 Investment Income	0.32
4445 Book Royalties	681.32
4460 Miscellaneous Revenue	1,706.75
Total Income	612,637.30
GROSS PROFIT	612,637.30
EXPENSES	
5001 Auto - Fuel	5,316.69
5002 Auto - Maintenance & Repairs	2,398.21
5003 Auto - Insurance	3,523.00
5006 Hotels & Meals	3,004.66
5007 Auto - Parking	58.65
5008 Travel Expenses	2,500.71
5009 Auto - Licence & Registration Fees	249.00
5101 Office Supplies	6,083.88
5102 Minor Equipment	6,550.67
5103 Postage	350.28
5104 Freight, Delivery, Shipping	11.90
5105 Printing & Copying	21.40
5201 Bookkeeping & Accounting	15,479.33
5202 Legal	1,200.00
5301 Land	0.00
5302 Buildings	0.00
5304 Furnitures & Fixtures	0.00
5306 Equipment	0.00
5401 Repairs & Maintenance - Building	78,169.08
5402 Repairs & Maintenance - Equipment	2,161.39
5410 Fuel - Propane	6,562.30
5412 Property Taxes	2,431.64
5413 Property Insurance	0.00
5505 Food & Household	84,646.56
5510 Energy / Vehicle / Parking	16,528.89
5515 Travel / Hotel	13,629.72
5520 Office / Fees / AV / Education	9,380.65

	Total
5525 Building Materials / Mntce / Tools	17,188.77
5530 Property tax/ Insurance/ Appraisal	15,598.82
5610 Advertising & Promotions	94.15
5620 Interest & Bank Charges	83.37
5625 Interest on long-term debt	1,307.32
5628 PayPal Fees	22.71
5630 Licenses, Memberships, Dues	920.00
5650 Depreciation Expense	60,668.44
5655 Sales Tax- remaining after rebate	0.00
5660 Donated Goods (DIK)	321.10
5676 Medical, dental & Optometry	4,611.13
5680 Landscaping	5,507.21
5682 Ralph West Memorial Garden	17,689.80
5690 Ask My Accountant	0.00
Do Not Use - AV Production	0.00
Do Not Use - Canada Helps Fees	0.00
Do Not Use - Education Training	0.00
Do Not Use - Garbage Dumping	0.00
Do Not Use - Groceries	0.00
Do Not Use - Minor Equipment (Household)	0.00
Do Not Use - Monk's Clothing / Personal	0.00
Do Not Use - Non Grocory Household	0.00
Utilities	
5406 Telephone	1,123.25
5409 Internet	1,083.60
Total Utilities	2,206.85
Total Expenses	386,478.28
PROFIT	\$226,159.02

Thomas West

President

Teresa Husted

Treasurer

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

