

Dhanakosa SCIO

Standard Support package details

For Operations team members resident in the Dhanakosa community.

This document should be read as a supplementary to the “support agreement: Dhanakosa community - operations team” document. And in association with the other documents referred to therein.

The **Standard support package** for members of the community (whether members of the Order or not) consists of:

- A living allowance with benefits (**appendix A**)
- A Retreat allowance / training allowance (**appendix B**)
- Contributions to a pension fund (**appendix C**)
- Accommodation in the Dhanakosa Community (**appendix D**)

Understanding support. Support is not a simple renaming of salary or wage. Our understanding of support is derived from a working out of the Dhanakosa SCIOs charitable objectives, our understanding of Buddhist principles, and the traditions of the Triratna Buddhist Community. Support is intended as a subsistence provision as part of your participation in a spiritual community, which also has work as a central aspect of its activity. It is not intended to be remuneration for services rendered and is not proportionate to the perceived value of someone’s job in the organisation. It should also be noted that the national minimum wage does not apply to spiritual communities and does not apply to your support. However, it is important to the trustees that support is fair. Being part of a spiritual community should not render individuals open to exploitation. The checks and balances applied by the trustees to ensure support is fair and reasonable are presented elsewhere.

Tax and NI. Members of the operations team who are in receipt of support are part of a practicing Buddhist community, but they are also in a situation considered analogous to employment in many respects. Many elements of the support package are therefore subject to tax and NI in the normal way and declared through PAYE enrolment. Some aspects of support are direct charitable benefits and are not subject to TAX and NI. This is transparent in the text below.

Appendix A: Standard support package

(Operations team members of the Dhanakosa Community)

Stated as of year starting April 2026

- **Personal Allowance** (monthly, in arrears) **£455**
Payments will normally be made on the 2nd of the month following the month for which payment was made. Payment for part months will be made pro-rata by days of the month. Personal allowance is declared for PAYE.
- **Benefits in kind as part of living costs** including food, reasonable heating electricity and telephone use, and limited personal possessions insurance. (Apportioned costs for the provision of the above are declared as taxable income for PAYE. Currently declared at £259 monthly in the year stated)
- **Access to Dhanakosa vehicles** for private use according to the Dhanakosa vehicle policy (this is a taxable benefit, it is restricted to the specified vehicle, and users must re-imburse Dhanakosa for the costs of their petrol according to the HMRC advisory fuel rate)
- **Personal car allowance** of £75 per month is available on request as an additional allowance for individuals running their own cars.

Additional benefits may be arranged on a case-by-case basis at the discretion of the centre director and trustees. They will be assessed for tax according to HMRC rules and noted in the minutes of trustee meetings or management group meetings as appropriate.

See also community food policy and vehicle use policy.

Appendix B: retreat and training allowance

Stated as of year starting April 2023

- **Retreat allowance** (annually, claimed) **£1,600**
 1. Retreat allowance is a spiritual training budget primarily for Triratna retreats. Other retreats, training or personal development uses should be agreed in advance by the team manager or centre director.
 2. Retreats at Dhanakosa are charged at the lower rate (unless working on the retreat). This allowance is a direct expression of the trust's charitable purposes and part of individual spiritual training and as such is not classified as taxable income.

Additional retreat allowance may be available at the discretion of the centre director or trustees when agreed in advance. Retreat allowance cannot be carried over from one year to the next, but prepayments can be made from the current period for retreats occurring in the next period

For details see the retreat allowance and training policy.

Appendix C: Pensions

NI contributions are made in full according to PAYE liability. And there is opt-in provision for workplace pension under auto-enrolment.

Currently there is an offer for additional voluntary employers' contributions to a total pension contribution value of £128 a month. This voluntary top up is at the discretion of the trustees. Individuals who already have a pension fund may request for this to be made to their existing fund.

Appendix D: Accommodation

Community living and shared spiritual practice are central to the vision of the team and your support agreement.

Accommodation in the community house (Ledcreich flats 1 and 2 / Dhanakosa community) (including council tax, and any relevant water and sewage charges), is provided as part of your support. This will be provided by short-assured tenancy. Your tenancy will terminate if your support agreement is withdrawn or terminates. For example, if you leave the team or retire.

These benefits are provided directly in relation to your involvement in the spiritual community, they are an expression of the trust's charitable objectives and are not declared in PAYE under the spiritual community exemption.

End note

It is important that supported persons realise that support (including accommodation) is contingent on all the elements laid out in the support agreement and work agreements, including participation in the community. Changes in circumstances will necessitate renegotiation of support. This includes changes in availability for work, accommodation arrangements, retirement, ill health, etc. (see policy bundle).

It is important that supported individuals and all residents of the community realise that they are responsible for their own support in later life. A representative of the trust will discuss transitional arrangements with you in the run-up to your retirement. Any ongoing benefits agreed in this discussion are not linked in any way to your support or your work for the trust, and no rights to such payments are established through the payment of support as described herein.

Charitable benefits and payment for services rendered may still be available for ex-employees at the discretion of the trustees.