

THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales · Charity number 1046724

Details

| | |
|-------------|---|
| Other names | FRIENDS OF THE WESTERN BUDDHIST ORDER (COLCHESTER), FWBO (COLCHESTER) |
| Status | Registered |
| Legal form | Other |
| Registered | 1995-05-24 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Colchester Buddhist Centre 2 Portland Road Colchester CO2 7EH |
| Phone | 01206546600 |
| Email | CONTACT@COLCHESTERBUDDHISTCENTRE.COM |
| Website | www.colchesterbuddhistcentre.com |

Activities

Objects: THE ADVANCEMENT OF THE BUDDHIST RELIGION; IN PARTICULAR (A) TO ENCOURAGE MEMBERS AND OTHERS TO LIVE IN ACCORDANCE WITH THE TEACHING OF THE BUDDHA. (B) TO SUPPORT ORDAINED MEMBERS OF THE TRIRATNA BUDDHIST ORDER AND OTHER DULY ORDAINED BUDDHISTS, AT THE DISCRETION OF THE COUNCIL OF THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER). (C) TO MAINTAIN CLOSE COMMUNICATION WITH AND WORK UNDER THE GUIDANCE OF THE TRIRATNA BUDDHIST ORDER AND IN CO-OPERATION WITH OTHER GROUPS WITH THE SAME OBJECTS.

Activities: Advancement of the Buddhist religion by teaching meditation and Buddhism at public classes, training members of the charity and others towards ordination as a Buddhist, providing facilities for worship.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE COLCHESTER DISTRICT
- Essex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £47,022 | £31,260 | - | - |
| 2024-06-30 | £45,104 | £34,815 | - | - |
| 2023-06-30 | £52,430 | £46,982 | - | - |
| 2022-06-30 | £54,691 | £50,228 | - | - |
| 2021-06-30 | £43,730 | £30,648 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------|-------|------------|
| Caroline Jane Bond | Chair | 2023-06-02 |
| Caroline Barratt | | 2024-03-16 |
| Rakish Sharma Rose | | 2023-06-02 |
| Raymond Force | | 2012-04-01 |
| Robert Diamond | | 2023-06-02 |

THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales - Charity number 1046724

Accounts

Chair's Report for financial year ending 30th June 2025.

Over the last year the charity has continued to carry out its stated aims of :
"Advancement of the Buddhist religion by teaching meditation and Buddhism at public classes, training members of the charity and others towards ordination as a Buddhist, providing facilities for worship."

During the period June 2024 - June 2025 there were no changes to the charity's trustees who remain as Chandraprabha (Caroline Jane Bond), Amalaketu (Robert Diamond), Saddhavasita (Rakish Rose), Silanatha (Raymond Force) and Sagaradevi (Caroline Barratt).

We continued to run public classes offering different levels of teaching on meditation and Buddhism on Wednesday and Thursday evenings and on Saturday mornings, as well as introductory classes on meditation on Friday lunch times. As always, attendance on Wednesdays and Thursdays can fluctuate, but numbers are generally between 20-30 people on Wednesdays and Saturdays with Thursday numbers tending to be lower. The centre continues to run 2 online meditation sessions each morning.

We held a Sangha Retreat at Vajrasana in November but had to cancel a longer sangha retreat in January as we could not find a team to run it. Saddhavasita and Amalaketu have settled into the roles of women's and men's mitra convenors and have worked hard in supporting the Mitra community. During the year, 4 people (2 men and 2 women) became mitras. There were no ordinations of those attending the centre during this year.

At the end of June 2025 we had 4 women and 3 men training to join the Order.

There was still no centre manager in place at the end of June, but we are hoping to employ someone part time to carry out this role. Much of the practical work of running the centre is still carried out by volunteers. We had planned a review of classes starting in 2025, but this has been delayed partly because I had an accident in March 25 which affected my ability to take this new project forward and partly because we were advised it would likely be unfeasible to implement a major reorganisation of classes without a centre team to co-ordinate the changes required.

We continue to have regular meetings of those involved in teaching at the centre at which new ideas are considered. In the autumn of 2025 we are planning to carry out substantial painting and remedial works to the exterior of the building.

With Metta
Candraprabha
Chair

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Government grants

The charity has received government grants in the reporting period

| Yes* | No* | N/a* |
|------|-----|------|
| | ✓ | |

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Support costs

The charity has incurred expenditure on support costs.

| Yes* | No* | N/a* |
|------|-----|------|
| | ✓ | |

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | | |

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

| Yes* | No* | N/a* |
|------|-----|------|
| | | ✓ |

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

| Yes* | No* | N/a* |
|------|-----|------|
| | ✓ | ✓ |

Redundancy cost The charity made no redundancy payments during the reporting period.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Deferred income No material item of deferred income has been included in the accounts.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

| | | |
|--|--|--|
| | | |
|--|--|--|

They are valued at cost.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

They are valued at cost.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

They are valued at cost.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓ | ✓ | ✓ |

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be

| Yes* | No* | N/a* |
|------|-----|------|
| | | |

end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

| | | |
|---|---|---|
| ✓ | ✓ | ✓ |
|---|---|---|

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| | | |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓ | ✓ | ✓ |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | n/a | n/a |
| Use of property | n/a | n/a |
| Other | n/a | n/a |
| | - | - |

| | This year | Last year |
|--|----------------|----------------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | not applicable | not applicable |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | not applicable | not applicable |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | not applicable | not applicable |

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 4,702 | 4,576 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | | |
| Other employee benefits | - | - |
| Total staff costs | 4,702 | 4,576 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |
| | | |

Please provide the total amount paid to key management

| This year £ | Last year £ |
|----------------|----------------|
| nil | nil |

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|-----------------------------|-----------------------------|
| Fundraising | - | - |
| Charitable Activities | 1 | 1 |
| Governance | - | - |
| Other | - | - |
| Total | 1 | 1 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

| | |
|------------------|-----|
| This year | nil |
| Last year | nil |

Please state the legal authority or reason for making the payment

| | |
|------------------|-----|
| This year | n/a |
| Last year | n/a |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|------------------|------------------|
| £ | £ |
| nil | nil |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| This year | Last year |
|------------------|------------------|
| £ | £ |
| nil | nil |

The nature of the payment (cash, asset etc.)

| | |
|--|--|
| | |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|------------------|------------------|
| £ | £ |
| nil | nil |

Please state the accounting policy for any redundancy or termination payments

| | |
|--|--|
| | |
|--|--|

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

| |
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| |
| |
| |
| |

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

| |
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| |
| |
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| |

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| |
|------|
| TRUE |
|------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

| | |
|--|--|
| | |
|--|--|

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| |
|-------------|
| TRUE |
|-------------|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | | | - | - | - | - |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|--|
| |
|--|

For any related party, please provide details of any guarantees given or received.

| |
|--|
| |
|--|

Last year

There have been no related party transactions in the reporting period (True or False)

| |
|--|
| |
|--|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | | | - | - | - | - |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|--|
| |
|--|

For any related party, please provide details of any guarantees given or received.

| |
|--|
| |
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Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

NONE



Section A Independent Examiner's Report

Report to the trustees Charity Name
Triratna Buddhist Community(Colchester)

On accounts for the year ended 30th June 2025 **Charity no (if any)** 1046724

Set out on pages 1&2
(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2025.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed: C Petts **Date:** 04/15/26

Name: Christopher Donald Petts

Relevant professional

qualification(s) or body
(if any):

| |
|--|
| |
|--|

Address:

| |
|-----------------|
| 7 Delamere Road |
| Colchester |
| CO4 0NH |

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales - Charity number 1046724

Accounts



Trustees' Annual Report for the period

From **01/07/2023** Period start date To **30/06/2024**
Period end date

Charity name: The Tritatna Buddhist Community (Colchester)

Charity registration number: 1046724

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Advancement of the buddhist religion by encouraging members and others to live in accordance with the teaching of the Buddha and by supporting the teaching work of Order Members of the Tritatna Buddhist Order and other duly ordained buddhists |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Teaching meditation and buddhism at public classes 4 times a week and running/supporting outreach groups. Training members and others towards ordination in the Tritatna Buddhist Order. Providing facilities for Buddhist worship. Organising weekend retreats for women (twice a year), for men (once a year) and for joint groups (twice a year). |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have paid due regard to the Charity Commission guidance on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| | Para 1.38 | The centre is run by volunteers and all ALL All teaching activity is carried out on a |

| | | |
|---------------------------------|--|-------------------------|
| Contribution made by volunteers | | volunteer basis. |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Our weekly open classes offer training in meditation and education in the principles of leading a buddhist life, enabling people work with their life situations in a postive and constructive way.</p> <p>For those who wish to go deeper into the Buddha's teaching we offer a pathway that can lead to Ordination in the Triratna Buddhist Order.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The charity is in a sound financial position with annual income continuing to exceed expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The policy on reserves is to hold sufficient funds to meet any likely expenses falling due in the event of the charity having to wind up its affairs. |
| Amount of reserves held | Para 1.22 | 2500 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | None |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties about the ability of the charity to continue operating. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | Voluntary donation |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | The charity relies on voluntary donations and so is at risk to a general downturn in economic circumstances that would affect people's ability to make donations. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Unincorporated Association |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are elected by members of the charity |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Triratna Buddhist Community (Colchester) |
| Other name the charity uses | |
| Registered charity number | 1046724 |
| Charity's principal address | 2 Portland Road Colchester Essex CO2 7EH |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) |
|----|---------------------|------------------------|
| 1 | Raymond Force | Chair |
| 2 | Caroline Bond | Treasurer |
| 3 | Rakish Rose | Trustee |
| 4 | Robert Diamond | Trustee |
| 5 | Michael Mills | Safeguarding trustee |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|----------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | n/a |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | n/a |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | n/a |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name |
|-----------------|------|
| | |
| | |
| | |
| | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name Raymond Lawrence Force

Position (eg Secretary, Chair, etc) Chair

Date 30/06/24

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|--|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | 258,092 | - | - | 258,092 | 258,092 |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | 258,092 | - | - | 258,092 | 258,092 |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | 5,762 | - | - | 5,762 | 5,925 |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 22,642 | - | - | 22,642 | 16,279 |
| Total current assets | | B10 | 28,404 | - | - | 28,404 | 22,204 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | 20,591 | - | - | 20,591 | 24,680 |
| Net current assets/(liabilities) | | B12 | 7,813 | - | - | 7,813 | -2,476 |
| Total assets less current liabilities | | B13 | 265,905 | - | - | 265,905 | 255,616 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 265,905 | - | - | 265,905 | 255,616 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 265,905 | - | - | 265,905 | 255,616 |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 265,905 | - | - | 265,905 | 255,616 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|---------------|--------------------------------|
| signed | Raymond Force | 17/01/25 |
| | | |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|---|--|
| (i) the nature of the change in accounting policy; | |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|--|--|
| (i) the nature of any changes; | |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | |
| (iii) where practicable, the effect of the change in one or more future periods. | |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

| | |
|--|--|
| (i) the nature of the prior period error; | |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | |

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

| |
|----------------|
| not applicable |
|----------------|

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period | End of period |
|------------------------------------|--------------------|------------------|
| | £ | £ |
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| | | |
| Fund balance as restated | | |

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of period |
|--|------------------|
| | £ |
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |
| | |
| | |
| Previous period net income/(expenditure) as restated | |

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | n/a | n/a |
| Use of property | n/a | n/a |
| Other | n/a | n/a |
| | - | - |

| | This year | Last year |
|---|-----------|-----------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | | |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | | |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | | |

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 4,576 | 11,843 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | | |
| Other employee benefits | - | - |
| Total staff costs | 4,576 | 11,843 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

| |
|-----|
| nil |
|-----|

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

| |
|-----|
| nil |
|-----|

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| |
|---------|
| correct |
|---------|

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| This year £ | Last year £ |
|----------------|----------------|
| nil | nil |

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|-----------------------------|-----------------------------|
| Fundraising | - | - |
| Charitable Activities | 1 | 1 |
| Governance | - | - |
| Other | - | - |
| Total | 1 | 1 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

| | |
|------------------|-----|
| This year | nil |
| Last year | nil |

Please state the legal authority or reason for making the payment

| | |
|------------------|-----|
| This year | n/a |
| Last year | n/a |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|------------------|------------------|
| £ | £ |
| nil | nil |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| This year | Last year |
|------------------|------------------|
| £ | £ |
| nil | nil |

The nature of the payment (cash, asset etc.)

| | |
|--|--|
| | |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |

Please state the accounting policy for any redundancy or termination payments

| | |
|--|--|
| | |
|--|--|

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|---|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period | - | - | - | - | - | - |
| Add: additions to investments during period* | - | - | - | - | - | - |
| Less: disposals at carrying value | - | - | - | - | - | - |
| Less: impairments | - | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - | - |
| Carrying (fair) value at end of year | - | - | - | - | - | nil |

*Please specify additions resulting from acquisitions through business combinations, if any.

| |
|--|
| |
|--|

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

| | Fair value at year end | Cost less impairment |
|---|------------------------|----------------------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | - | - |
| Total | nil | nil |
| Grand total (Fair value at year end+Cost less impairment) | nil | |

Last year:

Analysis of investments

| | Fair value at year end | Cost less impairment |
|---|------------------------|----------------------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| | - | - |
| Total | nil | nil |
| Grand total (Fair value at year end+Cost less impairment) | nil | |

17.3 If your charity holds investment properties, please complete the following note:

| | This year | Last year |
|---|-----------|-----------|
| (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity | | |
| (ii) Name or independent valuer, if applicable, and relevant qualifications | | |
| (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds | | |
| (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements | | |

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

| Analysis of current asset investments | This year | Last year |
|---------------------------------------|-----------|-----------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Total | nil | nil |

17.5 Guarantees

| | This year | Last year |
|--|-----------|-----------|
| Please provide details and amount of any guarantee made to or on behalf of a third party | | |
| Name of the entity or entities benefitting from those guarantees | | |
| Please explain how the guarantee furthers the charity's aims | | |

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description | This year £ | Last year £ |
|--------------|-------------|-------------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | nil | nil |

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

| Description | This year £ | Last year £ |
|--------------|-------------|-------------|
| | - | - |
| | - | - |
| | - | - |
| Total | nil | nil |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |
| | |
| | |

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |

| |
|--|
| |
| |
| |
| |
| |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| n/a | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|--|
| |
|--|

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

| |
|--|
| |
|--|

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|------|
| TRUE |
|------|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| n/a | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|--|
| |
|--|

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

| |
|--|
| |
|--|

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| |
|-------------|
| TRUE |
|-------------|

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

| | |
|--|--|
| | |
|--|--|

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| |
|-------------|
| TRUE |
|-------------|

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

| |
|--|
| |
|--|

For any related party, please provide details of any guarantees given or received.

| |
|--|
| |
|--|

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None



Section A

Independent Examiner's Report

Report to the trustees/
members of

Triratna Buddhist Community (Colchester)

On accounts for the year ended

06/30/24

1046724
Charity no (if any)

Set out on pages

1&2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024.

Responsibilities and basis of
report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- 1* accounting records were not kept in accordance with section 130 of the Act or
- 2* the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: C D Petts

25/01/2025 Date:

Name: Christopher Donald Petts

Relevant professional
qualification(s) or body (if any):

Address:

7 Delamere Road

Colchester Essex CO4 0NH



Section B **Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales - Charity number 1046724

Accounts



Trustees' Annual Report for the period

From **01/07/2022** Period start date To **30/06/2023**
Period end date

Charity name: The Tritatna Buddhist Community (Colchester)

Charity registration number: 1046724

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Advancement of the buddhist religion by encouraging members and others to live in accordance with the teaching of the Buddha and by supporting the teaching work of Order Members of the Triratna Buddhist Order and other duly ordained buddhists |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Teaching meditation and buddhism at public classes 4 times a week and running/supporting outreach groups. Training members and others towards ordination in the Triratna Buddhist Order. Providing facilities for Buddhist worship. Organising weekend retreats for women (twice a year), for men (once a year) and for joint groups (twice a year) Providing facilities for yoga classes, counselling and other therapeutic activities. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have paid due regard to the Charity Commission guidance on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |

| | | |
|---------------------------------|-----------|---|
| | | |
| Contribution made by volunteers | Para 1.38 | The centre is run by volunteers and all teaching activity is carried out on a volunteer basis. |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Following the removal of Covid restrictions we reopened the Centre to in-person classes.</p> <p>In addition to in-person classes we continued to run two daily on-line meditation session and weekly class teaching basic Buddhism.</p> <p>We also ran two introductory weekend retreats.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| | | |

| | | |
|-------|--|--|
| Other | | |
|-------|--|--|

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The charity is in a sound financial position with annual income continuing to exceed expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The policy on reserves is to hold sufficient funds to meet any likely expenses falling due in the event of the charity having to wind up its affairs. |
| Amount of reserves held | Para 1.22 | 2500 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | None |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties about the ability of the charity to continue operating. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | Voluntary donation |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | The charity relies on voluntary donations and so is at risk to a general downturn in economic circumstances that would affect people's ability to make donations. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Unincorporated Association |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are elected by members of the charity |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Triratna Buddhist Community (Colchester) |
| Other name the charity uses | |
| Registered charity number | 1046724 |
| Charity's principal address | 2 Portland Road Colchester Essex CO2 7EH |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year |
|----|---------------------|------------------------|--|
| 1 | Raymond Force | Chair | |
| 2 | Darren Barrenger | Secretary | 1/7/22 – 30/9/22 |
| 3 | Tom Sangster | Treasurer | |
| 4 | Kendal Lavery | | |
| 5 | Michael Mills | | |
| 6 | Beverley Wilson | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|----------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | n/a |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | n/a |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | n/a |

Additional information (optional)

Names and addresses of advisers

(Optional information)

| Type of adviser | Name |
|-----------------|------|
| | |
| | |
| | |
| | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name

Position (eg Secretary, Chair, etc)

Date



| | | | | | |
|--|----------|----|------------------------|-----------|-------|
| Triratna Buddhist Community (Colchester) | | | Charity No (if any) | 1046724 | CC17a |
| Annual accounts for the period | | | | | |
| Period start date | 7/1/2022 | To | Period end date | 6/30/2023 | |

Section A Statement of financial activities

| Recommended categories by activity | Details of own analysis | Note | Restricted | | | Total this year | Total last year |
|---|-------------------------|------|--------------------|--------------|-----------------|-----------------|-----------------|
| | | | Unrestricted funds | income funds | Endowment funds | | |
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Incoming resources (Note 3) | | | | | | | |
| Incoming resources from generated funds | | | - | - | - | - | - |
| Voluntary income | | S01 | 36,270 | - | - | 36,270 | 40,135 |
| Activities for generating funds | | S02 | 4,475 | - | - | 4,475 | 4,407 |
| Investment income | | S03 | 39 | - | - | 39 | - |
| Incoming resources from charitable activities | | S04 | 11,646 | - | - | 11,646 | 9,127 |
| Other incoming resources | | S05 | - | - | - | - | - |
| Total incoming resources | | S06 | 52,430 | - | - | 52,430 | 53,669 |
| Resources expended (Notes 4-8) | | | | | | | |
| Costs of Generating Funds | | | - | - | - | - | - |
| Costs of generating voluntary income | | S07 | - | - | - | - | - |
| Fundraising trading costs | | S08 | 2,913 | - | - | 2,913 | 3,362 |
| Investment management costs | | S09 | - | - | - | - | - |
| Charitable activities | | S10 | 26,119 | - | - | 26,119 | 26,453 |
| Governance costs | | S11 | 17,950 | - | - | 17,950 | 19,391 |
| Other resources expended | | S12 | - | - | - | - | - |
| Total resources expended | | S13 | 46,982 | - | - | 46,982 | 49,206 |
| Net incoming/(outgoing) resources before transfers | | S14 | 5,448 | - | - | 5,448 | 4,463 |
| Gross transfers between funds | | S15 | - | - | - | - | - |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | S16 | 5,448 | - | - | 5,448 | 4,463 |
| Other recognised gains/(losses) | | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | | S17 | - | - | - | - | - |
| Gains and losses on investment assets | | S18 | - | - | - | - | - |
| Net movement in funds | | S19 | 5,448 | - | - | 5,448 | 4,463 |
| Total funds brought forward | | S20 | 250,168 | - | - | 250,168 | 245,705 |
| Total funds carried forward | | S21 | 255,616 | - | - | 255,616 | 250,168 |

Section B

Balance sheet

| | Note | Restricted | | | Total this year £ | Total last year £ |
|---|------|-------------------------|-------------------|----------------------|----------------------|----------------------|
| | | Unrestricted funds £ | income funds £ | Endowment funds £ | | |
| | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | |
| Tangible assets (Note 9) | B01 | 258,092 | - | - | 258,092 | 257,297 |
| | B02 | - | - | - | - | - |
| Investments (Note 10) | B03 | - | - | - | - | - |
| Total fixed assets | B04 | 258,092 | - | - | 258,092 | 257,297 |
| Current assets | | | | | | |
| Stock and work in progress | B05 | - | - | - | - | - |
| Debtors (Note 11) | B06 | 5,925 | - | - | 5,925 | 5,116 |
| (Short term) investments | B07 | - | - | - | - | - |
| Cash at bank and in hand | B08 | 16,279 | - | - | 16,279 | 13,755 |
| Total current assets | B09 | 22,204 | - | - | 22,204 | 18,871 |
| Creditors: amounts falling due within one year (Note 12) | B10 | - | - | - | - | - |
| Net current assets/(liabilities) | B11 | 22,204 | - | - | 22,204 | 18,871 |
| Total assets less current liabilities | B12 | 280,296 | - | - | 280,296 | 276,168 |
| Creditors: amounts falling due after one year (Note 12) | B13 | 24,680 | - | - | 24,680 | 26,000 |
| Provisions for liabilities and charges | B14 | - | - | - | - | - |
| Net assets | B15 | 255,616 | - | - | 255,616 | 250,168 |
| Funds of the Charity | | | | | | |
| Unrestricted funds | B16 | 255,616 | | | 255,616 | 250,168 |
| | B17 | - | | | - | - |
| Restricted income funds (Note 13) | B18 | | - | | - | - |
| Endowment funds (Note 13) | B19 | | | - | - | - |
| Total funds | B20 | 255,616 | - | - | 255,616 | 250,168 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|---------------|------------------|
| | Raymond Force | |
| | | |

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

| | |
|--|---|
| Recognition of incoming resources | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. |
| Incoming resources with related expenditure | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. |
| Grants and donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Tax reclaims on donations and gifts | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. |
| Contractual income and performance related grants | This is only included in the SoFA once the related goods or services have been delivered. |
| Gifts in kind | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| Donated services and facilities | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| Investment income | This is included in the accounts when receivable. |
| Investment gains and losses | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

EXPENDITURE AND LIABILITIES

| | |
|--|--|
| Liability recognition | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. |
| Governance costs | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters. |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| Grants payable without performance conditions | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. |
| Support Costs | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

ASSETS

| | |
|---|--|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. |
| Investments | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| Stocks and work in progress | These are valued at the lower of cost or market value. |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

| |
|--|
| |
|--|

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|--|---------------------------|----------------|----------------|
| Voluntary income | Donations | 30,856 | 29,909 |
| | Gift Aid | 5,414 | 4,833 |
| | grants received | - | 5,393 |
| | | - | - |
| | Total | 36,270 | 40,135 |
| Activities for generating funds | Fundraising events | 2,572 | 1,833 |
| | Bookshop sales | 1,903 | 2,573 |
| | | - | - |
| | | - | - |
| | Total | 4,475 | 4,406 |
| Investment income | Interest on bank deposits | 39 | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 39 | - |
| Incoming resources from charitable activities | Courses | 360 | 1,200 |
| | Retreats | 11,286 | 7,927 |
| | | - | - |
| | | - | - |
| | Total | 11,646 | 9,127 |

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|---|--------------------|----------------|----------------|
| Costs of generating voluntary income | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | - | - |
| Fundraising trading costs | Fundraising events | 975 | 115 |
| | Bookshop stock | 1,938 | 3,247 |
| | | - | - |
| | | - | - |
| | Total | 2,913 | 3,362 |
| Investment management costs | | - | - |
| | | - | - |
| | Total | - | - |
| Charitable activities | Grants given | 3,770 | 1,880 |
| | Building costs | 9,119 | 14,178 |
| | Misc costs | 2,769 | 3,182 |
| | Retreat costs | 10,461 | 7,213 |
| | Total | 26,119 | 26,453 |
| Governance costs | Admin | 2,529 | 1,534 |
| | Wages | 11,843 | 12,442 |
| | interest paid | 2,496 | 1,197 |
| | Support | 1,082 | 4,218 |
| | Total | 17,950 | 19,391 |

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

| Support cost type | Fundraising activity £ | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

| | This year | Last year |
|---|-----------|-----------|
| Number of trustees who were paid expenses | none | none |
| Nature of the expenses | none | none |
| Total amount paid | none | none |

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

| | This year £ | Last year £ |
|---|----------------|----------------|
| Independent examiner's or auditors' fees for reporting on the accounts | none | none |
| Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor | none | none |

Section C **Notes to the accounts** **(cont)**

Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

| | This year £ | Last year £ |
|--|----------------|----------------|
| Gross wages, salaries and benefits in kind | 11,843 | 12,442 |
| Employer's National Insurance costs | - | - |
| Pension costs | - | - |
| Total staff costs | 11,843 | 12,442 |

7.2 Average number of full-time equivalent employees in the year

| | This year Number | Last year Number |
|--|-----------------------|---------------------|
| The parts of the charity in which the employees work | Fundraising | - |
| | Charitable Activities | 1 |
| | Governance | - |
| | Other | 1 |
| Total | 1 | 1 |

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

| |
|------|
| none |
|------|

| | This year £ | Last year £ |
|---|----------------|----------------|
| The costs of the scheme to the charity for the year | | |
| The amount of any contributions outstanding at the year end | | |
| The amount of any contributions prepaid at the year end | | |

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total |
|-------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---|---------|
| | £ | £ | £ | £ | £ | £ |
| Balance brought forward | 257,297 | - | - | - | - | 257,297 |
| Additions | 795 | - | - | - | - | 795 |
| Revaluations | | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Transfers * | - | - | - | - | - | - |
| Balance carried forward | 258,092 | - | - | - | - | 258,092 |

9.2 Accumulated depreciation and impairment provisions

| | | | | | |
|----------------|----------|----------|----------|----------|----------|
| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB |
| ** Rate | | | | | |

| | | | | | | |
|------------------------------|---|---|---|---|---|---|
| Balance brought forward | - | - | - | - | - | - |
| Depreciation charge for year | - | - | - | - | - | - |
| Impairment provisions | - | - | - | - | - | - |
| Revaluations | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Transfers* | - | - | - | - | - | - |
| Balance carried forward | - | - | - | - | - | - |

9.3 Net book value

| | | | | | | |
|-----------------|---------|---|---|---|---|---------|
| Brought forward | 257,297 | - | - | - | - | 257,297 |
| Carried forward | 258,092 | - | - | - | - | 258,092 |

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

| |
|--|
| |
|--|

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

| | £ |
|---|---|
| Carrying (market) value at beginning of year | - |
| Add: additions to investments at cost | - |
| Less: disposals at carrying value | - |
| Add/(deduct): net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year | - |

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

| | 10.2 Market value at year end £ | 10.3 Income from investments for the year £ |
|---|--|---|
| Investment properties | - | - |
| Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes | - | - |
| Investments in subsidiary or connected undertakings and companies | - | - |
| Securities not listed on a recognised Stock Exchange | - | - |
| Cash held as part of the investment portfolio | - | - |
| Other investments | - | - |
| Total | - | - |

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

| |
|--|
| |
| |

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Trade debtors | - | - | - | - |
| Amounts due from subsidiary and associated undertakings | - | - | - | - |
| Other debtors | 5,425.0 | 5,001.0 | - | - |
| Prepayments and accrued income | 500.0 | 115.0 | - | - |
| Total | 5,925.0 | 5,116.0 | - | - |

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Loans and overdrafts | 5,500 | 5,500 | 15,000 | 20,500 |
| Trade creditors | - | - | - | - |
| Amounts due to subsidiary and associated undertakings | - | - | - | - |
| Other creditors | 4,180 | - | - | - |
| Accruals and deferred income | - | - | - | - |
| Total | 9,680 | 5,500 | 15,000 | 20,500 |

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

None

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value | |
|------------------------------------|--|-------------------------------|----------------|
| | | This year £ | Last year £ |
| None | | | |
| | | | |
| | | | |

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

| | Name of trustee or connected party | Legal authority | Amount owing | |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
| | | | This year £ | Last year £ |
| Due to trustees and related parties | T Sangster | Gov Document | 16000 | 20000 |
| Due from trustees and related parties | None | | | |

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year £ | Last year £ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
| None | | | | |
| | | | | |
| | | | | |

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A Independent Examiner's Report

| | | | |
|---------------------------------------|--|----------------------------|---------|
| Report to the trustees | Charity Name Triratna Buddhist Community(Colchester) | | |
| On accounts for the year ended | 30 th June 2023 | Charity no (if any) | 1046724 |
| Set out on pages | 1 - 2(remember to include the page numbers of additional sheets) | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **DD / MM / YYYY**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other 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.

* Please delete the words in the brackets if they do not apply.

Signed: C Petts **Date:** 30/03/24

Name: Christopher Donald Petts

Relevant professional qualification(s) or body (if any): Company Secretary (ret'd)

Address:

7 Delamere Road

Colchester

CO4 0NH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
|--|
| |
|--|

THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales - Charity number 1046724

Accounts



Trustees' Annual Report for the period

From **01/07/2021** Period start date To **30/06/2022**
Period end date

Charity name: The Tritatna Buddhist Community (Colchester)

Charity registration number: 1046724

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Advancement of the buddhist religion by encouraging members and others to live in accordance with the teaching of the Buddha and by supporting the teaching work of Order Members of the Triratna Buddhist Order and other duly ordained buddhists |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Teaching meditation and buddhism at public classes 4 times a week and running/supporting outreach groups. Training members and others towards ordination in the Triratna Buddhist Order. Providing facilities for Buddhist worship. Organising weekend retreats for women (twice a year), for men (once a year) and for joint groups (twice a year) Providing facilities for yoga classes, counselling and other therapeutic activities. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have paid due regard to the Charity Commission guidance on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |

| | | |
|---------------------------------|-----------|---|
| | | |
| Contribution made by volunteers | Para 1.38 | The centre is run by volunteers and all teaching activity is carried out on a volunteer basis. |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Following the removal of Covid restrictions we reopened the Centre to in-person classes.</p> <p>In addition to in-person classes we continued to run two daily on-line meditation session and weekly class teaching basic Buddhism.</p> <p>We also ran two introductory weekend retreats.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| | | |

| | | |
|-------|--|--|
| Other | | |
|-------|--|--|

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The charity is in a sound financial position with annual income continuing to exceed expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The policy on reserves is to hold sufficient funds to meet any likely expenses falling due in the event of the charity having to wind up its affairs. |
| Amount of reserves held | Para 1.22 | 2500 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | None |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties about the ability of the charity to continue operating. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | Voluntary donation |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | The charity relies on voluntary donations and so is at risk to a general downturn in economic circumstances that would affect people's ability to make donations. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Unincorporated Association |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are elected by members of the charity |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Triratna Buddhist Community (Colchester) |
| Other name the charity uses | |
| Registered charity number | 1046724 |
| Charity's principal address | 2 Portland Road Colchester Essex CO2 7EH |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year |
|----|------------------|-----------------|-----------------------------------|
| 1 | Raymond Force | Chair | |
| 2 | Darren Barrenger | Secretary | |
| 3 | Tom Sangster | Treasurer | |
| 4 | Marje Edwards | | |
| 5 | Michael Mills | | From 1/9/2 |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | n/a |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | n/a |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | n/a |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name |
|-----------------|------|
| | |
| | |
| | |
| | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name

Raymond Lawrence Force

Position (eg Secretary, Chair, etc)

Chair

Date

31/5/2023



| | | | |
|---|------------|------------------------|-------------------------------|
| Triratna Buddhist Community(Colchester) | | Charity No (if any) | 1046724 |
| Annual accounts for the period | | | |
| Period start date | 01/07/2021 | To | Period end date 30/06/2022 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|----------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 34,742 | - | - | 34,742 | 36,343 |
| Charitable activities | S02 | 10,149 | - | - | 10,149 | 5,365 |
| Other trading activities | S03 | 4,407 | - | - | 4,407 | 1,292 |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | 5,393 | - | - | 5,393 | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 54,691 | - | - | 54,691 | 43,000 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | 3,362 | - | - | 3,362 | - |
| Charitable activities | S09 | 46,866 | - | - | 46,866 | 29,369 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 50,228 | - | - | 50,228 | 29,369 |
| Net income/(expenditure) before investment gains/(losses) | S13 | 4,463 | - | - | 4,463 | 13,631 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | 4,463 | - | - | 4,463 | 13,631 |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 4,463 | - | - | 4,463 | 13,631 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 238,260 | 7,446 | - | 245,706 | 232,075 |
| Total funds carried forward | S22 | 242,723 | 7,446 | - | 250,169 | 245,706 |

Section B Balance sheet

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | 257,297 | - | - | 257,297 | 257,297 |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | 257,297 | - | - | 257,297 | 257,297 |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | 5,116 | - | - | 5,116 | 7,177 |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 13,756 | - | - | 13,756 | 14,602 |
| Total current assets | | B10 | 18,872 | - | - | 18,872 | 21,779 |
| Creditors: amounts falling due within one year | | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 18,872 | - | - | 18,872 | 21,779 |
| Total assets less current liabilities | | B13 | 276,169 | - | - | 276,169 | 279,076 |
| Creditors: amounts falling due after one year | | B14 | 26,000 | - | - | 26,000 | 33,370 |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 250,169 | - | - | 250,169 | 245,706 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | | | - | - |
| Restricted income funds | (Note 27) | B18 | | - | | - | - |
| Unrestricted funds | | B19 | 250,169 | | - | 250,169 | 245,706 |
| Revaluation reserve | | B20 | | | | - | |
| Total funds | | B21 | 250,169 | - | - | 250,169 | 245,706 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|------------------------|------------|--------------------------------|
| Raymond Force | | 31/05/2023 |
| Thomas Sangster | | 31/05/2023 |

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

| |
|---|
| ✓ |
|---|

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

| |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|--|-----|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | N/A |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | N/A |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | N/A |

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

| |
|---|
| ✓ |
|---|

 * -Tick as appropriate
 No*

| |
|---|
| ✓ |
|---|

Please disclose:

| | |
|---|-----|
| <i>(i) the nature of the change in accounting policy;</i> | N/A |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i> | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

| |
|---|
| ✓ |
|---|

 * -Tick as appropriate
 No*

| |
|---|
| ✓ |
|---|

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of any changes;</i> | N/A |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | N/A |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | N/A |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

| |
|---|
| ✓ |
|---|

 * -Tick as appropriate
 No*

| |
|---|
| ✓ |
|---|

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of the prior period error;</i> | N/A |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | N/A |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | N/A |

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

| |
|--|
| |
|--|

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period £ | End of period £ |
|------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of £ |
|---|-------------|
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |

Previous period net income/(expenditure) as restated _____

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Legacies | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.4 ASSETS | | | | |
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least <input type="text"/> | Yes | No | N/a |
| | They are valued at cost. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | The depreciation rates and methods used are disclosed in note 9.2. | Yes | No | N/a |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | ✓ | ✓ |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes | No | N/a |
|-----|----|-----|
| ✓ | ✓ | ✓ |

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

| | Analysis | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies: | Donations and gifts | 29,909 | - | - | 29,909 | 31,531 |
| | Gift Aid | 4,833 | - | - | 4,833 | 4,812 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 5,393 | - | - | 5,393 | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | | 40,135 | - | - | 40,135 |
| Charitable activities: | Course Fees | 1,200 | - | - | 1,200 | 850 |
| | Retreat Fees | 7,928 | - | - | 7,928 | 4,515 |
| | Fundraising | 1,833 | - | - | 1,833 | 1,292 |
| | Other | - | - | - | - | - |
| | Total | | 10,961 | - | - | 10,961 |
| Other trading activities: | Bookshop | 2,573 | - | - | 2,573 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 2,573 | - | - | 2,573 | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | |
| Separate material item of income: | Solar Power Feed In | 1,022 | - | - | 1,022 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | | 1,022 | - | - | 1,022 |
| Other: | Conversion of endowment funds into income | - | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | | - | - | - | - |
| TOTAL INCOME | | 54,691 | - | - | 54,691 | 43,000 |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Local Authority grant to improve ventilation system - £5393

Note 4

Analysis of receipts of government grants

| | Description | This year £ |
|--------------------|-----------------------------------|----------------|
| Government grant 1 | Improvement to ventilation system | 5,393 |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | 5,393 |

| | Description | Last year £ |
|--------------------|--------------|----------------|
| Government grant 1 | | - |
| Government grant 2 | | - |
| Government grant 3 | | - |
| Other | | - |
| | Total | - |

| | This year | Last year |
|--|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | N/A | N/A |

| | This year | Last year |
|---|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | N/A | N/A |

Note 5 Donated goods, facilities and services

| | This year £ | Last year £ |
|-----------------|----------------|----------------|
| Seconded staff | - | - |
| Use of property | - | - |
| Other | - | - |

| | This year | Last year |
|---|-----------|-----------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | | |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | | |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | | |

Note 6

Analysis of expenditure

| Analysis | This year | | | | Last year | | | |
|---|--------------------|-------------------------|-----------------|--------------|--------------------|-------------------------|-----------------|-------------|
| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| Expenditure on raising funds: | | | | £ | | | | £ |
| Incurring seeking donations | - | - | - | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - | - | - |
| Staging fundraising events | 115 | - | - | 115 | - | - | - | - |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | 150 | - | - | 150 | 99 | - | - | 99 |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | 3,247 | - | - | 3,247 | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | 3,512 | - | - | 3,512 | 99 | - | - | 99 |
| Expenditure on charitable activities: | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable activities | - | - | - | - | - | - | - | - |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 3,512 | - | - | 3,512 | 99 | - | - | 99 |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last year | | | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Activity 1 | - | - | - | - | - | - | - | - |
| Activity 2 | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |

Section C**Notes to the accounts****(cont)****Note 7 Extraordinary items***Please explain the nature of each extraordinary item occurring in the period.*

| | Description | This year £ | Last year £ |
|----------------------------------|-------------|----------------|----------------|
| Extraordinary item 1 | | - | - |
| Extraordinary item 2 | | - | - |
| Extraordinary item 3 | | - | - |
| Extraordinary item 4 | | - | - |
| Total extraordinary items | | - | - |

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation (Describe method) |
|-------------------------|---------------|------------|------------|------------|-------------|---------------------------------------|
| | £ | £ | £ | £ | £ | |
| Governance | - | - | - | - | - | |
| | - | - | - | - | - | |
| | - | - | - | - | - | |
| | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Total | - | - | - | - | - | |

Last year

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation (Describe method) |
|-------------------------|---------------|------------|------------|------------|-------------|---------------------------------------|
| | £ | £ | £ | £ | £ | |
| Governance | - | - | - | - | - | |
| | - | - | - | - | - | |
| | - | - | - | - | - | |
| | - | - | - | - | - | |
| Other | - | - | - | - | - | |
| Total | - | - | - | - | - | |

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

| | This year £ | Last year £ |
|---|----------------|----------------|
| Salaries and wages | 12,442 | 8,390 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | | |
| Other employee benefits | - | - |
| Total staff costs | 12,442 | 8,390 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

NONE

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| This year £ | Last year £ |
|----------------|----------------|
| - | - |

11.2 Average head count in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|-----------------------------|-----------------------------|
| Fundraising | - | - |
| Charitable Activities | - | - |
| Governance | 1 | 2 |
| Other | 1 | 1 |
| Total | 2 | 3 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

| | |
|-----------|--|
| This year | |
| Last year | |

Please state the legal authority or reason for making the payment

| | |
|-----------|--|
| This year | |
| Last year | |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| This year | Last year |
|------------------|------------------|
| £ - | £ - |

The nature of the payment (cash, asset etc.)

| | |
|--|--|
| | |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|------------------|------------------|
| £ - | £ - |

Please state the accounting policy for any redundancy or termination payments

| | |
|--|--|
| | |
|--|--|

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

| | This year | Last year |
|--|-------------|-------------|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | <i>NONE</i> | <i>NONE</i> |

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

| | |
|--|--|
| | |
|--|--|

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

| | |
|--|--|
| | |
| | |

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

| | |
|--|--|
| | |
| | |

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

| Analysis | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------------------|------------------------|-----------------------|---------------|--------------|
| | | | £ | £ |
| Triratna European Chairs Assembly | 1,750.00 | - | - | 1,750.00 |
| Activity or project 2 | - | - | - | - |
| Activity or project 3 | - | - | - | - |
| Activity or project 4 | - | - | - | - |
| Total | 1,750 | - | - | 1,750 |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

| | | |
|--|-----|---|
| <p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p> | Yes | <i>Please provide details of charity's URL.</i> |
| | No | <i>Provide details below</i> |

| Names of institution | Purpose | Total amount of grants paid £ |
|---|-----------------------------------|-------------------------------|
| Triratna European Chairs Assembly | Supporting Triratna Centre Chairs | 1,750 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions in reporting period | | 1,750 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 1,750 |

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

| Analysis | Grants to institutions | Grants to individuals | Support costs £ | Total £ |
|------------------------------------|------------------------|-----------------------|-----------------|-----------------|
| Mid Essex Buddhist Centre | 2,500.00 | - | - | 2,500.00 |
| Triratna Eueopean Chairs Asseembly | 1,750.00 | - | - | 1,750.00 |
| Activity or project 3 | - | - | - | - |
| Activity or project 4 | - | - | - | - |
| Total | 4,250 | - | - | 4,250 |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

| | |
|-----|---|
| Yes | <i>Please provide details of charity's URL.</i> |
| No | <i>Provide details below</i> |

| Names of institution | Purpose | Total amount of grants paid £ |
|---|-----------------------------------|-------------------------------|
| Mid Essex Buddhist Centre | Grant for purchasing of premises | 2,500 |
| Triratna European Chairs Assembly | Supporting Triratna Centre Chairs | 1,750 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions in reporting period | | 4,250 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 4,250 |

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|------------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---------|
| | £ | £ | £ | £ | £ |
| At the beginning of the year | 257,297 | - | - | - | 257,297 |
| Additions | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | 257,297 | - | - | - | 257,297 |

14.2 Depreciation and impairments

| | | | | | |
|----------------|--|----------|----------|----------|----------|
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB | SL or RB |
| ** Rate | | | | | |

| | | | | | |
|--------------------------|---|---|---|---|---|
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

14.3 Net book value

| | | | | | |
|---|---------|---|---|---|---------|
| Net book value at the beginning of the year | 257,297 | - | - | - | 257,297 |
| Net book value at the end of the year | 257,297 | - | - | - | 257,297 |

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|-----|
| N/A |
|-----|

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|-----|
| N/A |
|-----|

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| - | - |

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| | |

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

| | Research & development | Patents and trademarks | Other | Total |
|--------------------------|------------------------|------------------------|-------|-------|
| | £ | £ | £ | £ |
| At beginning of the year | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| Revaluations | - | - | - | - |
| Transfers * | - | - | - | - |
| At end of the year | - | - | - | - |

15.2 Amortisation and impairments

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|----------|----------|----------|----------|---|
| ** Rate | | | | | |

| | | | | |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals | - | - | - | - |
| Amortisation | - | - | - | - |
| Impairment | - | - | - | - |
| Transfers* | - | - | - | - |
| At end of year | - | - | - | - |

15.3 Net book value

| | | | | |
|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year | - | - | - | - |

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

| |
|--|
| |
| |

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

| | |
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** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

| | This year | Last year |
|--|-----------|-----------|
| (i) Explain the nature and scale of heritage assets held. | | |
| (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets. | | |

16.2 Cost or valuation

| | Heritage asset 1 £ | Heritage asset 2 £ | Heritage asset 3 £ | Heritage asset 4 £ | Total £ |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|
| At beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

16.3 Depreciation and impairments

| **Basis | | | | | | Straight Line ("SL") or Reducing Balance |
|---------|--|--|--|--|--|--|
| ** Rate | | | | | | |

| | | | | | |
|--------------------------|---|---|---|---|---|
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of year | - | - | - | - | - |

16.4 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | - | - | - |

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

| | This year | Last year |
|--|-----------|-----------|
| <i>the effective date of the revaluation</i> | | |
| <i>the name of independent valuer, if applicable</i> | | |
| <i>qualifications of independent valuer</i> | | |
| <i>the methods applied and significant assumptions</i> | | |
| <i>any significant limitations on the valuation</i> | | |

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

| | At valuation Group A £ | At cost Group B £ | Total £ |
|--|------------------------------|-------------------------|------------|
| Carrying amount at the beginning of the period | - | - | - |
| Additions | - | - | - |
| Disposals | - | - | - |
| Depreciation/impairment | - | - | - |
| Revaluation | - | - | - |
| Carrying amount at the end of period | - | - | - |

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

| | This year | Last year |
|--|-----------|-----------|
| (i) Explain the reason why heritage assets have not been recognised on the balance sheet. | | |
| (ii) Describe the significance and nature of heritage assets. | | |
| (iii) Disclose information that is helpful in assessing the value of heritage assets. | | |
| (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets. | | |

16.9 Five year summary of heritage assets transactions

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------|------|------|------|------|------|
| | £ | £ | £ | £ | £ |
| Purchases | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | | | | |
| Other | - | | | | |
| Donations | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total additions | - | - | - | - | - |
| | | | | | |
| Charge for impairment | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total charge for impairment | - | - | - | - | - |
| | | | | | |
| Disposals | | | | | |
| Group A - carrying amount | - | - | - | - | - |
| Group B - carrying amount | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total disposals | - | - | - | - | - |

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|-------|
| Carrying (fair) value at beginning of period | - | - | - | - | - | - |
| Add: additions to investments during period* | - | - | - | - | - | - |
| Less: disposals at carrying value | - | - | - | - | - | - |
| Less: impairments | - | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - | - |
| Carrying (fair) value at end of year | - | - | - | - | - | - |

*Please specify additions resulting from acquisitions through business combinations, if any.

| |
|--|
| |
|--|

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

| | Fair value at year end | Cost less impairment |
|--|------------------------|----------------------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | - | - |
| Total | - | - |
| Grand total (Fair value at year end+Cost less impairment) | | - |

Last year:

Analysis of investments

| | Fair value at year end | Cost less impairment |
|--|------------------------|----------------------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | - | - |
| Total | - | - |
| Grand total (Fair value at year end+Cost less impairment) | | - |

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

| | This year | Last year |
|---|-----------|-----------|
| (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity | | |
| (ii) Name or independent valuer, if applicable, and relevant qualifications | | |
| (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds | | |
| (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements | | |

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

- Cash or cash equivalents
- Listed investments
- Investment properties
- Social investments
- Other investments
- Total

| | This year | Last year |
|--------------------------|-----------|-----------|
| | £ | £ |
| Cash or cash equivalents | - | - |
| Listed investments | - | - |
| Investment properties | - | - |
| Social investments | - | - |
| Other investments | - | - |
| Total | - | - |

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

| | This year | Last year |
|--|-----------|-----------|
| Please provide details and amount of any guarantee made to or on behalf of a third party | | |
| Name of the entity or entities benefitting from those guarantees | | |
| Please explain how the guarantee furthers the charity's aims | | |

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| <i>Description</i> | This year £ | Last year £ |
|--------------------|-------------|-------------|
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| <i>Description</i> | This year £ | Last year £ |
|--------------------|-------------|-------------|
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |
| | |
| | |

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

| | Stock | | Donated goods | | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
| | For distribution | For resale | For distribution | For resale | |
| | £ | £ | £ | £ | |
| Charitable activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other trading activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Total this year | - | - | - | - | - |
| Total previous year | - | - | - | - | - |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| This year | Last year |
|-----------|-----------|
| £ | £ |
| | |

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| 5,116.0 | 7,177.0 |
| - | - |
| 5,116.0 | 7,177.0 |

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

| This year | Last year |
|-----------|-----------|
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | - | - | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | - | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | - | 870 | 26,000 | 32,500 |
| Total | - | 870 | 26,000 | 32,500 |

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

| This year | Last year |
|-----------|-----------|
| | |

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

| | This year £ | Last year £ |
|---|----------------|----------------|
| Balance at the start of the reporting period | - | - |
| Amounts added in current period | - | - |
| Amounts charged against the provision in the current period | - | - |
| Unused amounts reversed during the period | - | - |
| Balance at the end of the reporting period | - | - |

21.2 Please provide:

| | This year | Last year |
|---|-----------|-----------|
| - a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments; | | |
| - an indication of the uncertainties about the amount or timing of those outflows; and | | |
| - the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement. | | |

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

| | This year | Last year |
|--|-----------|-----------|
| | | |

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

| | |
|--|--|
| | |
|--|--|

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

| This year | Last year |
|-----------|-----------|
| | |

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

| | |
|--|--|
| | |
|--|--|

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
| | |
| | |
| | |
| | |

Last year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
| | |
| | |
| | |
| | |

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

Last year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

| | This year | Last year |
|--|-----------|-----------|
| Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement | | |
| Where it is not practical to make one or more of these disclosures, please state this fact | | |

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |
| - | - |
| 13,755 | 14,478 |
| - | - |
| 13,755 | 14,478 |

Section C**Notes to the accounts****(cont)****Note 25 Fair value of assets and liabilities**

| | This year | Last year |
|--|--|--|
| 25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks. | The charity has no credit, liquidity or market risk. The main debtor is HMRC and there are sufficient funds to meet all short term liabilities | The charity has no credit, liquidity or market risk. The main debtor is HMRC and there are sufficient funds to meet all short term liabilities |
| 25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk. | | |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 26 **Events after the end of the reporting period**
Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

| | This year | Last year |
|--|-----------|-----------|
| Please provide details of the nature of the event | | |
| Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made | | |

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--------------------|--------------------------|--------------------------|---|-------------|------------------|----------------|--------------------------|---|
| General Fund | UR | | 245,706 | 54,691 | 50,228 | 7,700 | - | 358,325 |
| Outreach Fund | R | | 6,820 | - | - | 6,820 | - | - |
| Bursary Fund | R | | 880 | - | - | 880 | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 253,406 | 54,691 | 50,228 | - | - | 358,325 |

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--------------------|-----------------------|--------------------------------------|------------------------------------|---------------|------------------|----------------|-----------------------|------------------------------------|
| General Fund | UR | Day to day running | 224,630 | 42,725 | 29,369 | - | - | 296,724 |
| Outreach Fund | R | Outreach Activities | 6,820 | - | - | - | - | 6,820 |
| Bursary Fund | R | Supporting people with retreat costs | 625 | 255 | - | - | - | 880 |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| | | | - | - | - | - | - | - |
| Other funds | N/a | N/a | - | - | - | - | - | - |
| | | Total Funds | 232,075 | 42,980 | 29,369 | - | - | 304,424 |

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---------------|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

Last year

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---------------|
| Between unrestricted and restricted funds | | |
| Between endowment and restricted funds | | |
| Between endowment and unrestricted funds | | |
| | | |

27.4 Designated funds

This year

| Planned use | Purpose of the designation | Amount |
|--------------------|-----------------------------------|---------------|
| | | |
| | | |
| | | |
| | | |
| | | |

Last year

| Planned use | Purpose of the designation | Amount |
|--------------------|-----------------------------------|---------------|
| | | |
| | | |
| | | |
| | | |
| | | |

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|--|
| |
| |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

| |
|--|
| |
|--|

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
| | | £ | £ | | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

| |
|--|
| |
| |

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | - |
| Subsistence | - | - |
| Accommodation | - | - |
| Other (please specify): | - | - |
| | - | - |
| TOTAL | - | - |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

| | |
|--|--|
| | |
|--|--|

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
| | | | £ | £ | £ | £ |
| | | | | | | |
| | | | | | | |
| | | | | | | |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Triratna Buddhist Community(Colchester)

**On accounts for the year
ended**

30th June 2022

**Charity no
(if any)**

1046724

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2022.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:

Date:

31/5/23

Name:

Christopher Donald Petts

**Relevant professional
qualification(s) or body
(if any):**

Address:

7 Delamere Road

Colchester

Essex

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

THE TRIRATNA BUDDHIST COMMUNITY (COLCHESTER)

England & Wales - Charity number 1046724

Accounts



Trustees' Annual Report for the period

From **01/07/2020**
30/06/2021

Period start date To
Period end date

Charity name: The Tritatna Buddhist Community (Colchester)

Charity registration number: 1046724

Objectives and Activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Advancement of the buddhist religion by encouraging members and others to live in accordance with the teaching of the Buddha and by supporting the teaching work of Order Members of the Triratna Buddhist Order and other duly ordained buddhists |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Teaching meditation and buddhism at public classes 4 times a week and running/supporting outreach groups. Training members and others towards ordination in the Triratna Buddhist Order. Providing facilities for Buddhist worship. Organising weekend retreats for women (twice a year), for men (once a year) and for joint groups (twice a year) Providing facilities for yoga classes, counselling and other therapeutic activities. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have paid due regard to the Charity Commission guidance on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|------------------------|----------------|--|
| Policy on grant making | Para 1.38 | |

| | | |
|--|-----------|---|
| | | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | The centre is run by volunteers and all teaching activity is carried out on a volunteer basis. |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>Due to Covid restrictions throughout this period all of our activities were held online. We continued to run all of our public classes reaching meditation and Buddhism as well as setting up two daily meditation classes and a weekly study group.</p> <p>Our study groups for men and women continued online.</p> <p>During this year one man and two women were ordained into the Triratna Buddhist Order.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---------------------------------------|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities | Para 1.41 | |

| | | |
|---|-----------|--|
| against objectives set | | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | The charity is in a sound financial position with annual income continuing to exceed expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The policy on reserves is to hold sufficient funds to meet any likely expenses falling due in the event of the charity having to wind up its affairs. |
| Amount of reserves held | Para 1.22 | 2500 |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | None |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | There are no uncertainties about the ability of the charity to continue operating. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---------------------------|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | Voluntary donation |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|---|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Unincorporated Association |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are elected by members of the charity |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | Triratna Buddhist Community (Colchester) |
| Other name the charity uses | |
| Registered charity number | 1046724 |

| | |
|-----------------------------|--|
| Charity's principal address | 2 Portland Road Colchester Essex CO2 7EH |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year |
|----|---------------------|------------------------|--|
| 1 | Raymond Force | Chair | |
| 2 | Darren Barrenger | Secretary | |
| 3 | Tom Sangster | Treasurer | |
| 4 | Marje Edwards | | |
| 5 | Michael Mills | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Corporate trustees - names of the directors at the date the report was approved

| Director name | | |
|----------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | n/a |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | n/a |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | n/a |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name |
|-----------------|------|
| | |
| | |
| | |
| | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name

Raymond Lawrence Force

Position (eg Secretary, Chair, etc)

Chair

Date

8/10/2021

| | | | | |
|--|---------------|------------|-----------------|---------|
| Triratna Buddhist Community (Colchester) | | Charity No | 1046724 | |
| | | Company No | | |
| Annual accounts for the period | | | | |
| Period start date | 1.7.20 | To | Period end date | 30.6.21 |

Section A Statement of financial activities (including summary income and expenditure account)

| Recommended categories by activity | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|------------------------------------|---------------|--------------------|-------------------------|-----------------|---------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Income (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 36,343 | - | - | 36,343 | 41,060 |
| Charitable activities | S02 | 5,365 | - | - | 5,365 | 18,476 |
| Other trading activities | S03 | 1,292 | - | - | 1,292 | 2,803 |
| Investments | S04 | - | - | - | - | 12 |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 43,000 | - | - | 43,000 | 62,351 |
| Expenditure (Notes 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | 685 |
| Charitable activities | S09 | 29,369 | - | - | 29,369 | 40,849 |
| Separate material expense item | S10 | | | | | |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 29,369 | - | - | 29,369 | 41,534 |

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

| | | | | | |
|-----|---------|-------|---|---------|---------|
| S13 | 13,631 | - | - | 13,631 | 20,817 |
| S14 | - | - | - | - | - |
| S15 | 13,631 | - | - | 13,631 | 20,817 |
| S16 | - | - | - | - | - |
| S17 | 13,631 | - | - | 13,631 | 20,817 |
| S18 | - | - | - | - | - |
| S19 | - | - | - | - | - |
| S20 | - | - | - | - | - |
| S21 | - | - | - | - | - |
| S22 | 13,631 | - | - | 13,631 | 20,817 |
| S23 | 224,629 | 7,446 | - | 232,075 | 211,258 |
| S24 | 238,260 | 7,446 | - | 245,706 | 232,075 |

Section B**Balance sheet**

| | | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds |
|---|--|---------------|---------------------------|--------------------------------|------------------------|
| | | | £ | £ | £ |
| | | | F01 | F02 | F03 |
| Fixed assets | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - |
| Tangible assets | (Note 14) | B02 | 257,297 | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - |
| Investments | (Note 17) | B04 | - | - | - |
| | Total fixed assets | B05 | 257,297 | - | - |
| Current assets | | | | | |
| Stocks | (Note 18) | B06 | - | - | - |
| Debtors | (Note 19) | B07 | 7,177 | - | - |
| Investments | (Note 17.4) | B08 | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 14,602 | - | - |
| | Total current assets | B10 | 21,779 | - | - |
| Creditors: amounts falling due within one year | (Note 20) | B11 | 6,500 | - | - |
| | Net current assets/(liabilities) | B12 | 15,279 | - | - |
| | Total assets less current liabilities | B13 | 272,576 | - | - |
| Creditors: amounts falling due after one year | (Note 20) | B14 | 26,870 | - | - |
| Provisions for liabilities | | B15 | - | - | - |
| | Total net assets or liabilities | B16 | 245,706 | - | - |
| Funds of the Charity | | | | | |
| Endowment funds | (Note 27) | B17 | - | | |
| Restricted income funds | (Note 27) | B18 | | - | |
| Unrestricted funds | | B19 | 245,706 | | - |
| Revaluation reserve | | B20 | | | |
| Fair value reserve | | B21 | | | |
| | Total funds | B22 | 245,706 | - | - |

The company was entitled to exemption from audit under s477 of the Companies small companies.

The members have not required the company to obtain an audit in accordance w Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirem Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

| |
|-----------------|
| Print Name |
| Thomas Sangster |
| Raymond Force |

Signature of director authenticating accounts being sent to Companies House

| |
|-----------|
| Signature |
| |
| |

| |
|---------|
| 1046724 |
| |
| |

| Total this year | Total last year |
|------------------------|------------------------|
| £ | £ |
| F04 | F05 |
| - | - |
| 257,297 | 257,297 |
| - | - |
| - | - |
| 257,297 | 257,297 |

| | |
|--------|--------|
| - | - |
| 7,177 | 6,924 |
| - | - |
| 14,602 | 16,453 |
| 21,779 | 23,377 |

| | |
|-------|-------|
| 6,500 | 3,599 |
|-------|-------|

| | |
|--------|--------|
| 15,279 | 19,778 |
|--------|--------|

| | |
|---------|---------|
| 272,576 | 277,075 |
|---------|---------|

| | |
|--------|--------|
| 26,870 | 45,000 |
| - | - |

| | |
|---------|---------|
| 245,706 | 232,075 |
|---------|---------|

| | |
|---------|---------|
| - | - |
| - | 6,634 |
| 245,706 | 225,441 |
| - | |
| 245,706 | 232,075 |

Act 2006 relating to
with section 476 of the
ments of the Companies
to small companies

| | |
|--|--------------------------------|
| | Date of approval dd/mm/yyyy |
| | |
| | |

| | |
|--|--------------------|
| | Date dd/mm/yyyy |
| | |
| | Print name |

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

n/a

Disclosure of any uncertainties that make the going concern assumption doubtful;

n/a

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

n/a

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No* | ü | |

Please disclose:

| | |
|---|------------|
| <i>(i) the nature of the change in accounting policy;</i> | <i>n/a</i> |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | <i>n/a</i> |
| <i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i> | <i>n/a</i> |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|---|-------------------|
| <i>(i) the nature of any changes;</i> | <i>n/a</i> |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | <i>n/a</i> |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i> | <i>n/a</i> |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

Please disclose:

| | |
|---|-------------------|
| <i>(i) the nature of the prior period error;</i> | <i>n/a</i> |
|---|-------------------|

| | |
|---|-------------------|
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | <i>n/a</i> |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i> | <i>n/a</i> |

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

| |
|--|
| |
|--|

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period £ | End of period £ |
|------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |
| | | |
| Fund balance as restated | _____ | _____ |

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of period £ |
|---|-----------------------|
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |

**Previous period net income/(expenditure)
as restated**

Note 2**Accounting policies****2.2 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*

✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*

✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*

✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*

ü

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*

✓

Government grants

The charity has received government grants in the reporting period

Yes*

ü

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*

✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*

Support costs

The charity has incurred expenditure on support costs

Yes*

| | | |
|--|--|---|
| Support costs | The charity has incurred expenditure on support costs. | <input type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes* <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes* <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes* <input type="checkbox"/> |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes* <input type="checkbox"/> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes* <input type="checkbox"/> |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes* <input type="checkbox"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* <input checked="" type="checkbox"/> |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* <input checked="" type="checkbox"/> |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes* <input type="checkbox"/> |

| | | |
|--|---|---|
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes* <input type="checkbox"/> |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes* <input type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* <input type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* <input checked="" type="checkbox"/> |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* <input type="checkbox"/> |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes* <input type="checkbox"/> |
| 2.4 ASSETS | | |
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | <input type="checkbox"/> |
| | They are valued at cost. | Yes* <input checked="" type="checkbox"/> |
| | The depreciation rates and methods used are disclosed in note 14. | |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | Yes* <input type="checkbox"/> |
| | They are valued at cost. | Yes* <input type="checkbox"/> |

| | | | |
|------------------------------------|---|------|-------------------------------------|
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | Yes* | <input type="checkbox"/> |
| | They are valued at cost. | Yes* | <input type="checkbox"/> |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | Yes* | <input type="checkbox"/> |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | Yes* | <input type="checkbox"/> |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | Yes* | <input type="checkbox"/> |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | Yes* | <input type="checkbox"/> |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | Yes* | <input type="checkbox"/> |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | Yes* | <input checked="" type="checkbox"/> |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | Yes* | <input type="checkbox"/> |
| | They are valued at fair value except where they qualify as basic financial instruments. | Yes* | <input type="checkbox"/> |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

| |
|--|
| |
|--|

cont)

| No* | N/a* |
|-----|------|
| ü | ü |

| No* | N/a* |
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| No* | N/a* |
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| ü | ü |

| No* | N/a* |
|-----|------|
| ü | ✓ |

| No* | N/a* |
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| No* | N/a* |
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| No* | N/a* |
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| No* | N/a* |
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| ü | ✓ |

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| ü | ✓ |

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|-----|------|
| ü | ✓ |

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|-----|------|
| ü | ✓ |

| No* | N/a* |
|-----|------|
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No* N/a*

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| ü | ü |

| No* | N/a* |
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| ü | ✓ |

| No* | N/a* |
|-----|------|
| ü | ✓ |

| No* | N/a* |
|-----|------|
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| No* | N/a* |
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| ü | ✓ |

| No* | N/a* |
|-----|------|
| ü | ✓ |

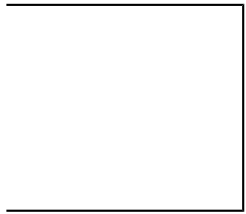
| No* | N/a* |
|-----|------|
| ü | ✓ |

| No* | N/a* |
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| No* | N/a* |
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Section C

Notes to the accounts

Note 3

Income

| Analysis of income | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ |
|----------------------------------|--|---------------------------|--------------------------------|------------------------|--------------------------|
| Donations and legacies: | Donations and gifts | 31,531 | - | - | 31,531 |
| | Gift Aid | 4,812 | - | - | 4,812 |
| | Legacies | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - |
| | Other | - | - | - | - |
| | Total | 36,343 | - | - | 36,343 |
| Charitable activities: | Course fees | 850 | - | - | 850 |
| | Retreats | 4,515 | - | - | 4,515 |
| | Centre hire | - | - | - | - |
| | Other | - | - | - | - |
| | Total | 5,365 | - | - | 5,365 |
| Other trading activities: | Bookshop | - | - | - | - |
| | Fundraising | 1,292 | - | - | 1,292 |
| | | - | - | - | - |
| | Other | - | - | - | - |
| | Total | 1,292 | - | - | 1,292 |
| Income from investments: | Interest income | - | - | - | - |
| | Dividend income | - | - | - | - |
| | Rental and leasing income | - | - | - | - |

| | | | | | |
|---|---|--------|---|---|--------|
| | Other | - | - | - | - |
| | Total | - | - | - | - |
| Separate material item of income | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| | Total | - | - | - | - |
| Other: | Conversion of endowment funds into income | - | - | - | - |
| | Gain on disposal of a tangible fixed asset held for charity's own use | - | - | - | - |
| | Gain on disposal of a programme related investment | - | - | - | - |
| | Royalties from the exploitation of intellectual property rights | - | - | - | - |
| | Other | - | - | - | - |
| | Total | - | - | - | - |
| TOTAL INCOME | | 43,000 | - | - | 43,000 |

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

| |
|-----|
| n/a |
|-----|

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

| |
|-----|
| n/a |
|-----|

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

| |
|-----|
| n/a |
|-----|

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
|-----|
| n/a |
|-----|

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

| |
|-----|
| n/a |
|-----|

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

| |
|-----|
| n/a |
|-----|

(cont)

**Prior year
£**

| |
|--------|
| 35,278 |
| 5,782 |
| - |
| - |
| - |
| - |
| 41,060 |
| 3,097 |
| 9,952 |
| 4,890 |
| 537 |
| 18,476 |
| 818 |
| 1,985 |
| - |
| - |
| 2,803 |
| 12 |
| - |
| - |

| |
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| - |
| 12 |

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| - |
| - |
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| - |
| - |
| - |

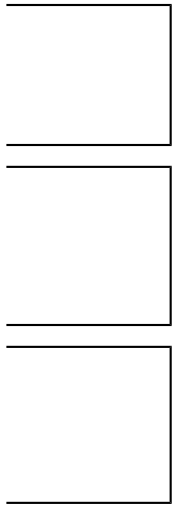
| |
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| - |
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| - |
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| - |

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| 62,351 |
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Note 4 Analysis of receipts of government grants

| | Description |
|--------------------|--------------|
| Government grant 1 | |
| Government grant 2 | |
| Government grant 3 | |
| Other | |
| | Total |

| | Description |
|--------------------|--------------|
| Government grant 1 | |
| Government grant 2 | |
| Government grant 3 | |
| Other | |
| | Total |

| | This year | Last |
|--|-----------|------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> | | |

| | This year | Last |
|---|-----------|------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> | | |

(cont)

This year
£

| |
|---|
| - |
| - |
| - |
| - |
| - |

Last year
£

| |
|---|
| - |
| - |
| - |
| - |
| - |

year

| |
|--|
| |
|--|

year

| |
|--|
| |
|--|

Note 5 Donated goods, facilities and services

| | This year £ |
|------------------------|------------------------|
| Seconded staff | - |
| Use of property | - |
| Other | - |

| | This year | Last |
|--|------------------|-------------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | | |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | | |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | | |

(cont)

Last year
£

| | |
|--|---|
| | - |
| | - |
| | - |
| | - |

year

| |
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| |
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Note 6

Expenditure

This year

Last

| Analysis | This year | | | Total funds | Last | |
|---|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|
| | Unrestricted funds | Restricted income funds | Endowment funds | | Unrestricted funds | Restricted income funds |
| Expenditure on raising funds: | £ | | | | | |
| Incurring seeking donations | - | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - | - |
| Incurring seeking grants | - | - | - | - | - | - |
| Operating membership schemes and social lotteries | - | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | 159 | - |
| Fundraising agents | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - |
| Operating a trading company undertaking non-charitable trading activity | - | - | - | - | - | - |
| Advertising, marketing, direct mail and publicity | 99 | - | - | 99 | - | - |
| Start up costs incurred in generating new source of future income | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | 526 | - |
| Investment management costs: | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - |

| | | | | | | |
|---|----|---|---|----|-----|---|
| Intellectual property licencing costs | - | - | - | - | - | - |
| Rent collection, property repairs and maintenance charges | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total expenditure on raising funds | 99 | - | - | 99 | 685 | - |

Expenditure on charitable activities:

| | | | | | | |
|---|--------|---|---|--------|--------|---|
| Grants/Gifts Given | 4,370 | - | - | 4,370 | 1,128 | - |
| Occupancy | 10,445 | - | - | 10,445 | 16,686 | - |
| Retreat Costs | - | - | - | - | 6,781 | - |
| Other | - | - | - | - | 2,423 | - |
| Total expenditure on charitable activities | 14,815 | - | - | 14,815 | 27,018 | - |

Separate material item of expense

| | | | | | | |
|---------------------|-------|---|---|-------|-------|---|
| Equipment Purchased | 1,814 | - | - | 1,814 | 3,107 | - |
| Professional fees | - | - | - | - | 238 | - |
| Interest Paid | 451 | - | - | 451 | 908 | - |
| Total | 2,265 | - | - | 2,265 | 4,253 | - |

Other

| | | | | | | |
|--------------------------------|--------|---|---|--------|--------|---|
| Audit & Accountancy | 576 | - | - | 576 | 552 | - |
| Bank charges | 371 | - | - | 371 | 368 | - |
| Admin Retreats & Meetings | - | - | - | - | 973 | - |
| Wages | 8,390 | - | - | 8,390 | 5,228 | - |
| Mitra Convenors Expenses | 2,724 | - | - | 2,724 | 2,457 | - |
| DBS checks | 129 | - | - | 129 | - | - |
| Total other expenditure | 12,190 | - | - | 12,190 | 9,578 | - |
| TOTAL EXPENDITURE | 29,369 | - | - | 29,369 | 41,534 | - |

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | This year | | | | Last | |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|
| | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities |
| | £ | £ | £ | £ | £ | £ |
| Activity 1 | - | - | - | - | - | - |
| Activity 2 | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

: year

**Endowment
funds** **Total funds**
£

| | |
|---|-----|
| - | - |
| - | - |
| - | - |
| - | - |
| - | 159 |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | 526 |
| - | - |
| - | - |
| - | - |
| - | - |

| | |
|---|-----|
| - | - |
| - | - |
| - | - |
| - | 685 |

| | |
|---|--------|
| - | 1,128 |
| - | 16,686 |
| - | 6,781 |
| - | 2,423 |
| - | 27,018 |

| | |
|---|-------|
| - | 3,107 |
| - | 238 |
| - | 908 |
| - | 4,253 |

| | |
|---|--------|
| - | 552 |
| - | 368 |
| - | 973 |
| - | 5,228 |
| - | 2,457 |
| - | - |
| - | 9,578 |
| - | 41,534 |

| : year | |
|---------------|-----------------|
| Support Costs | Total last year |
| £ | £ |
| - | - |
| - | - |
| - | - |
| - | - |

| |
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

| | Description | This year £ | Last year £ |
|----------------------------------|-------------|----------------|----------------|
| Extraordinary item 1 | | - | - |
| Extraordinary item 2 | | - | - |
| Extraordinary item 3 | | - | - |
| Extraordinary item 4 | | - | - |
| Total extraordinary items | | - | - |

Section C

Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. If the charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Statement of Financial Position.

| Description/name of party | Related party (Yes or No) | Amount received | | Amount paid out | | Balance held |
|---------------------------|---------------------------|-----------------|-----------|-----------------|-----------|--------------|
| | | This year | Last year | This year | Last year | This year |
| | | £ | £ | £ | £ | £ |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| Total | | - | - | - | - | - |

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economic purchase of goods or services, please disclose details of any balances outstanding between any participating charities.

| Description/name of party | Balance held |
|---------------------------|--------------|
| | This year |
| | |

| | |
|--------------|----------|
| | £ |
| | - |
| | - |
| | - |
| | - |
| | - |
| Total | - |

**t. Note: If a
e Balance**

| at period end |
|----------------------|
| Last year |
| £ |
| - |
| - |
| - |
| - |
| - |
| - |
| - |

**nomies in the
members.**

| at period end |
|----------------------|
| Last year |

| £ |
|---|
| - |
| - |
| - |
| - |
| - |
| - |
| - |

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total |
|--------------------------------|----------------------|-------------------|-------------------|-------------------|--------------------|
| | £ | £ | £ | £ | £ |
| Governance | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |

Last year

| Support cost (examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total |
|--------------------------------|----------------------|-------------------|-------------------|-------------------|--------------------|
| | £ | £ | £ | £ | £ |
| Governance | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |

| | | | | | |
|--------------|---|---|---|---|---|
| | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | - | - | - | - | - |

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

| |
|----------------------------|
| Basis of allocation |
| (Describe method) |
| |
| |
| |
| |
| |
| |
| |

| |
|----------------------------|
| Basis of allocation |
| (Describe method) |
| |
| |
| |

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| |
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Section C**Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| This year £ | Last year £ |
|------------------------|------------------------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

| | This year £ | Last year £ |
|--|------------------------|------------------------|
| Salaries and wages | 8,390 | 7,903 |
| Social security costs | - | - |
| Pension costs (defined contribution scheme) | - | - |
| Other employee benefits | - | - |
| Total staff costs | 8,390 | 7,903 |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

| Band | Number of employees | |
|----------------------|---------------------|-----------|
| | This year | Last year |
| £60,000 to £69,999 | - | - |
| £70,000 to £79,999 | - | - |
| £80,000 to £89,999 | - | - |
| £90,000 to £99,999 | - | - |
| £100,000 to £109,999 | - | - |

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Please provide the total amount paid to key management | - | - |

| 11.2 Average head count in the year | | This year | Last year |
|--|--------------|-----------|-----------|
| The parts of the charity in which the employees work | | Number | Number |
| Fundraising | | - | - |
| Charitable Activities | | - | - |
| Governance | | 2 | 2 |
| Other | | 1 | 1 |
| | Total | 3 | 3 |

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

| This year |
|-----------|
| |

| | |
|------------------|--|
| Last year | |
|------------------|--|

Please state the legal authority or reason for making the payment

| | |
|------------------|--|
| This year | |
| Last year | |

Please state the amount of the payment (or value of any waiver of a right to an asset)

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |

The nature of the payment (cash, asset etc.)

| | |
|--|--|
| | |
|--|--|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|------------------|------------------|
| £ | £ |
| - | - |

Please state the accounting policy for any redundancy or termination payments

| | |
|--|--|
| | |
|--|--|

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Amount of contributions recognised in the SOFA as an expense | - | - |

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

| | |
|--|--|
| | |
|--|--|

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

| |
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Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

| |
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12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

| |
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Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

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nt)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

| Analysis | Grants to institutions | Grants to individuals | Support costs | Total |
|---------------------------|-------------------------------|------------------------------|----------------------|--------------|
| | | | £ | £ |
| Mid-Essex Buddhist Centre | 2,500.00 | - | - | 2,500 |
| European Chairs Assembly | 1,750.00 | - | - | 1,750 |
| Total | 4,250 | - | - | 4,250 |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

| | | |
|---|------------|---|
| <i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i> | Yes | <i>Please provide details of charity's URL.</i> |
| | No | <i>Provide details below</i> |

| Names of institution | Purpose | Total amount of grants paid £ |
|-----------------------------|------------------------------|--------------------------------------|
| Mid-Essex Buddhist Centre | Support purchase of premises | 2,500 |

| | | |
|---|-------------------------------|--------------|
| European Chairs Assembly | Supporting Triratna in Europe | 1,750 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions in reporting period | | 4,250 |
| Other unanalysed grants | | - |
| TOTAL GRANTS PAID | | 4,250 |

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

| Analysis | Grants to institutions | Grants to individuals | Support costs £ | Total £ |
|--------------------------|-------------------------------|------------------------------|----------------------------|--------------------|
| Activity or project 1 | - | - | - | - |
| European Chairs Assembly | 750.00 | - | - | 750.00 |
| Activity or project 3 | - | - | - | - |
| Activity or project 4 | - | - | - | - |
| Total | 750 | - | - | 750 |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

| | |
|------------|--|
| Yes | <i>Please provide details of charity's URL.</i> |
| No | <i>Provide details below</i> |

| Names of institution | Purpose | Total amount of grants paid £ |
|--|-------------------------------|-------------------------------|
| European Chairs Assembly | Supporting Triratna in Europe | 750 |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| <i>Total grants to institutions in reporting period</i> | | 750 |
| <i>Other unanalysed grants</i> | | - |
| TOTAL GRANTS PAID | | 750 |



Section C

Notes to the accounts

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment |
|------------------------------|--------------------------------------|-----------------------------------|--|---|
| | £ | £ | £ | £ |
| At the beginning of the year | 257,297 | - | - | - |
| Additions | - | - | - | - |
| Revaluations | - | - | - | - |
| Disposals | - | - | - | - |
| Transfers * | - | - | - | - |
| At end of the year | 257,297 | - | - | - |

14.2 Depreciation and impairments

| | | | | |
|----------------|--|----------|----------|----------|
| **Basis | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL or RB |
| ** Rate | | | | |

| | | | | |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals | - | - | - | - |

| | | | | |
|--------------------|---|---|---|---|
| Depreciation | - | - | - | - |
| Impairment | - | - | - | - |
| Transfers* | - | - | - | - |
| At end of the year | - | - | - | - |

14.3 Net book value

| | | | | |
|---|---------|---|---|---|
| Net book value at the beginning of the year | 257,297 | - | - | - |
| Net book value at the end of the year | 257,297 | - | - | - |

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

This year

the effective date of the revaluation

the name of independent valuer, if applicable

| |
|---|
| |
| |
| - |

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

| This year |
|------------------|
| £ |
| - |
| - |
| |

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = re

(cont)

| Total |
|--------------|
| £ |
| 257,297 |
| - |
| - |
| - |
| - |
| 257,297 |

| SL or RB |
|----------|
| |

| |
|---|
| - |
| - |

| |
|---|
| - |
| - |
| - |
| - |

| |
|---------|
| 257,297 |
| 257,297 |

| |
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| |
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Last year

| |
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| | |
| | |
| | - |

| | |
|------------------|---|
| Last year | |
| £ | |
| | - |
| | - |
| | |

reducing balance). Also

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

| | Research & development | Patents and trademarks | Other | Total |
|--------------------------|------------------------|------------------------|-------|-------|
| | £ | £ | £ | £ |
| At beginning of the year | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| Revaluations | - | - | - | - |
| Transfers * | - | - | - | - |
| At end of the year | - | - | - | - |

15.2 Amortisation and impairments

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|----------|----------|----------|----------|---|
| ** Rate | | | | | |

| | | | | |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals | - | - | - | - |
| Amortisation | - | - | - | - |
| Impairment | - | - | - | - |
| Transfers* | - | - | - | - |
| At end of year | - | - | - | - |

15.3 Net book value

| | | | | |
|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year | - | - | - | - |

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

| |
|--|
| |
|--|

Policies for the recognition of any capital development

| |
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15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
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| |
|--|

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation
the name of independent valuer, if applicable
the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

| This year | Last year |
|------------------|------------------|
| | |
| | |
| | |
| | |

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

| | |
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(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

| | |
|--|--|
| | |
| | |

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

| | This year | Last year |
|---|-----------|-----------|
| (i) Explain the nature and scale of heritage assets held. | | |
| (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets. | | |

16.2 Cost or valuation

| | Heritage asset 1 £ | Heritage asset 2 £ | Heritage asset 3 £ | Heritage asset 4 £ | Total £ |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|
| At beginning of the year | - | - | - | - | - |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Revaluations | - | - | - | - | - |
| Transfers * | - | - | - | - | - |
| At end of the year | - | - | - | - | - |

16.3 Depreciation and impairments

| | | | | | |
|----------------|--|--|--|--|--|
| **Basis | | | | | |
| ** Rate | | | | | |

| | | | | | |
|--------------------------|---|---|---|---|---|
| At beginning of the year | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Impairment | - | - | - | - | - |
| Transfers* | - | - | - | - | - |
| At end of year | - | - | - | - | - |

16.4 Net book value

| | | | | | |
|---|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - | - |
| Net book value at the end of the year | - | - | - | - | - |

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

| |
|--|
| |
|--|

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

| This year | Last |
|-----------|------|
| | |
| | |
| | |
| | |
| | |

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

| At valuation Group A | At cost Group B |
|-------------------------|--------------------|
| £ | £ |
| - | - |
| - | - |
| - | - |

Depreciation/impairment
 Revaluation
 Carrying amount at the end of period

| | |
|---|---|
| - | - |
| - | - |
| - | - |

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

| | This year | Last year |
|--|-----------|-----------|
| (i) Explain the reason why heritage assets have not been recognised on the balance sheet. | | |
| (ii) Describe the significance and nature of heritage assets. | | |
| (iii) Disclose information that is helpful in assessing the value of heritage assets. | | |
| (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets. | | |

16.9 Five year summary of heritage assets transactions

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------|------|------|------|------|------|
| | £ | £ | £ | £ | £ |
| Purchases | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | | | | |

| | | | | | |
|------------------------------------|---|---|---|---|---|
| Other | - | | | | |
| Donations | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total additions | - | - | - | - | - |
| | | | | | |
| Charge for impairment | | | | | |
| Group A | - | - | - | - | - |
| Group B | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total charge for impairment | - | - | - | - | - |
| | | | | | |
| Disposals | | | | | |
| Group A - carrying amount | - | - | - | - | - |
| Group B - carrying amount | - | - | - | - | - |
| Group C | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total disposals | - | - | - | - | - |

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Straight Line
("SL") or
Reducing
Balance ("RB")



| |
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| year |
|-------------|
| |
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| |
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| |

| Total |
|--------------|
| £ |
| - |
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Section C

Notes to the accounts

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

| | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|
| Carrying (fair) value at beginning of period | - | - | - | - | - |
| Add: additions to investments during period* | - | - | - | - | - |
| Less: disposals at carrying value | - | - | - | - | - |
| Less: impairments | - | - | - | - | - |
| Add: Reversal of impairments | - | - | - | - | - |
| Add/(deduct): transfer in/(out) in the period | - | - | - | - | - |
| Add/(deduct): net gain/(loss) on revaluation | - | - | - | - | - |
| Carrying (fair) value at end of year | - | - | - | - | - |

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For where there is no market price on a traded market, it is the trustees' or valuers' best estimate o

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

| This year | Last year |
|-----------|-----------|
| | |
| | |
| | |
| | |

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing values to the accounts

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

| This year | Last year |
|-----------|-----------|
| £ | |
| - | |
| - | |
| - | |
| - | |
| - | |

Total

| | |
|---|--|
| - | |
|---|--|

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

| This year |
|------------------|
| |
| |
| |

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| <i>Description</i> |
|--------------------|
| |
| |
| |
| |
| Total |

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

| <i>Description</i> |
|--------------------|
| |
| |

| | |
|--|--|
| | |
| Total | |
| | |
| This year | |
| Terms and conditions eg interest rate, security provided | |
| Value of any concessionary loans which have been committed but not taken up at the reporting date | |
| Amounts payable within 1 year | |
| Amounts payable after more than 1 year | |
| Amounts receivable within 1 year | |
| Amounts receivable after more than 1 year | |

17.7 Additional information

| | |
|--|--|
| This year | |
| Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk. | |
| For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique. | |

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

| | |
|--|--|
| | |
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For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

| | |
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Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

| | |
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(cont)

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|--------------|
| Total |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |

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***between
value is the
other assets
of fair value.***

Worksheet row
ent.

| |
|-------------------|
| |
| Impairment |
| £ |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |
| - |

| |
|-------------------|
| |
| Impairment |
| £ |
| - |
| - |
| - |
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| Last year |
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| This year £ | Last year £ |
|-------------|-------------|
| - | - |
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| - | - |
| - | - |
| - | - |

| This year £ | Last year £ |
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| - | - |
| - | - |

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| Last year |
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| Last year |
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Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

| | Stock | | Donated goods | | Work in progress |
|----------------------------------|------------------|------------|------------------|------------|------------------|
| | For distribution | For resale | For distribution | For resale | |
| | £ | £ | £ | £ | |
| Charitable activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |
| Other trading activities: | | | | | |
| <i>Opening</i> | - | - | - | - | - |
| <i>Added in period</i> | - | - | - | - | - |
| <i>Expensed in period</i> | - | - | - | - | - |
| <i>Impaired</i> | - | - | - | - | - |
| <i>Closing</i> | - | - | - | - | - |

Other:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

| | | | | |
|---|---|---|---|---|
| | | | | |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

| This year | Last year |
|------------------|------------------|
| £ | £ |
| | |

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

| | This year £ | Last year £ |
|---------------------------------------|------------------------|------------------------|
| Trade debtors | - | - |
| Prepayments and accrued income | 7,177.0 | 6,924.0 |
| Other debtors | - | - |
| Total | 7,177.0 | 6,924.0 |

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

| | This year £ | Last year £ |
|---------------------------------------|------------------------|------------------------|
| Trade debtors | - | - |
| Prepayments and accrued income | - | - |
| Other debtors | - | - |
| Total | - | - |

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | - | - | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | - | 3,599 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | - | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | 870 | - | 32,500 | 45,000 |
| Total | 870 | 3,599 | 32,500 | 45,000 |

20.2 Deferred income

Please complete this note if the charity has deferred income

| This year | Last year |
|-----------|-----------|
|-----------|-----------|

Please explain the reasons why income is deferred.

| | |
|--|--|
| | |
|--|--|

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year £ | Last year £ |
|------------------------|------------------------|
| - | - |
| - | - |
| - | - |
| - | - |

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

| | This year £ | Last year £ |
|--|------------------------|------------------------|
| Balance at the start of the reporting period | - | - |
| Amounts added in current period | - | - |
| Amounts charged against the provision in the current period | - | - |
| Unused amounts reversed during the period | - | - |
| Balance at the end of the reporting period | - | - |

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

| | This year | Last year |
|--|------------------|------------------|
| | | |
| | | |
| | | |
| | This year | Last year |

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

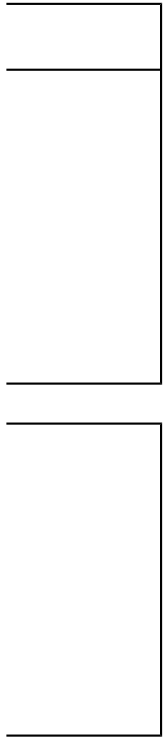
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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

| | This year | Last year |
|--|-----------|-----------|
| <p>22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.</p> | | |
| <p>22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.</p> | | |



Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|--|-------------------------------------|
| | |
| | |
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| | |

Last year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|--|-------------------------------------|
| | |
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23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
| | |
| | |
| | |

Last year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
| | |
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23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

| This year | Last year |
|-----------|-----------|
| | |
| | |

Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

| This year £ | Last year £ |
|------------------------|------------------------|
| - | - |
| - | - |
| 14,602 | 16,453 |
| - | - |
| 14,602 | 16,453 |

Note 25 Fair value of assets and liabilities

| | This year | Last year |
|---|---|---|
| <p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p> | <p>The Charity has no credit, liquidity or market risk. The main debtor is HMRC and there are sufficient funds to meet all short term liabilities</p> | <p>The Charity has no credit, liquidity or market risk. The main debtor is HMRC and there are sufficient funds to meet all short term liabilities</p> |
| <p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p> | <p>none</p> | <p>none</p> |

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or market risk.
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Note 27 Charity funds**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balance sheet (including revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile the opening and closing balances.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ |
|---|----------------------------------|--------------------------------------|--|---------------------|
| General Fund | UR | Day to day running | 224,630 | 42,745 |
| Outreach Fund | R | Outreach activities | 6,820 | - |
| Bursary Fund | R | Supporting people with retreat costs | 625 | 255 |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| Other funds (balancing figure) | N/a | N/a | - | - |
| Total Funds as per balance sheet | | | 232,075 | 43,000 |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

No*

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Note 27 Charity funds**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a bal revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to "

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, inc unrestricted funds*

| Fund names | Type PE, EE R or UR * | Purpose and Restrictions | Fund balances brought forward £ | Income £ |
|---|----------------------------------|--------------------------------------|--|---------------------|
| General Fund | UR | Day to day running | 204,902 | 58,252 |
| Outreach Fund | R | Outreach activities | 6,015 | 3,919 |
| Bursary Fund | R | Supporting people with retreat costs | 445 | 180 |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| Other funds (balancing figure) | N/a | N/a | - | - |
| Total Funds as per balance sheet | | | 211,362 | 62,351 |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

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Note 27 **Charity funds (cont)****27.3 Transfers between funds****This year**

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---------------|
| Between unrestricted and restricted funds | | - |
| Between endowment and restricted funds | | - |
| Between endowment and unrestricted funds | | - |
| | | - |

Last year

| | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|---|---------------|
| Between unrestricted and restricted funds | | - |
| Between endowment and restricted funds | | - |
| Between endowment and unrestricted funds | | - |
| | | - |

27.4 Designated funds

This year

| Planned use | Purpose of the designation | Amount |
|--------------------|-----------------------------------|---------------|
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |

Last year

| Planned use | Purpose of the designation | Amount |
|--------------------|-----------------------------------|---------------|
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

in the period the charity has paid trustees remuneration and benefits. Please give the amount or, and legal for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected to it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value | | | |
|-----------------|--|-------------------------------|----------------------|---|-------|
| | | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |
| | | £ | £ | £ | £ |
| | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

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Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

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In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected to it.

| | | Amounts paid or benefit value |
|--|--|--------------------------------------|
|--|--|--------------------------------------|

| Name of trustee | Legal authority (eg order, governing document) | Remuneration | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |
|-----------------|--|--------------|----------------------|---|-------|
| | | £ | £ | | £ |
| | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

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28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Travel | - | |
| Subsistence | - | |
| Accommodation | - | |
| Other (please specify): | - | |
| | - | |
| TOTAL | - | |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|
| | | | £ | £ | £ |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|
| | | | £ | £ | £ |
| | | | - | - | - |
| | | | - | - | - |
| | | | - | - | - |

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In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



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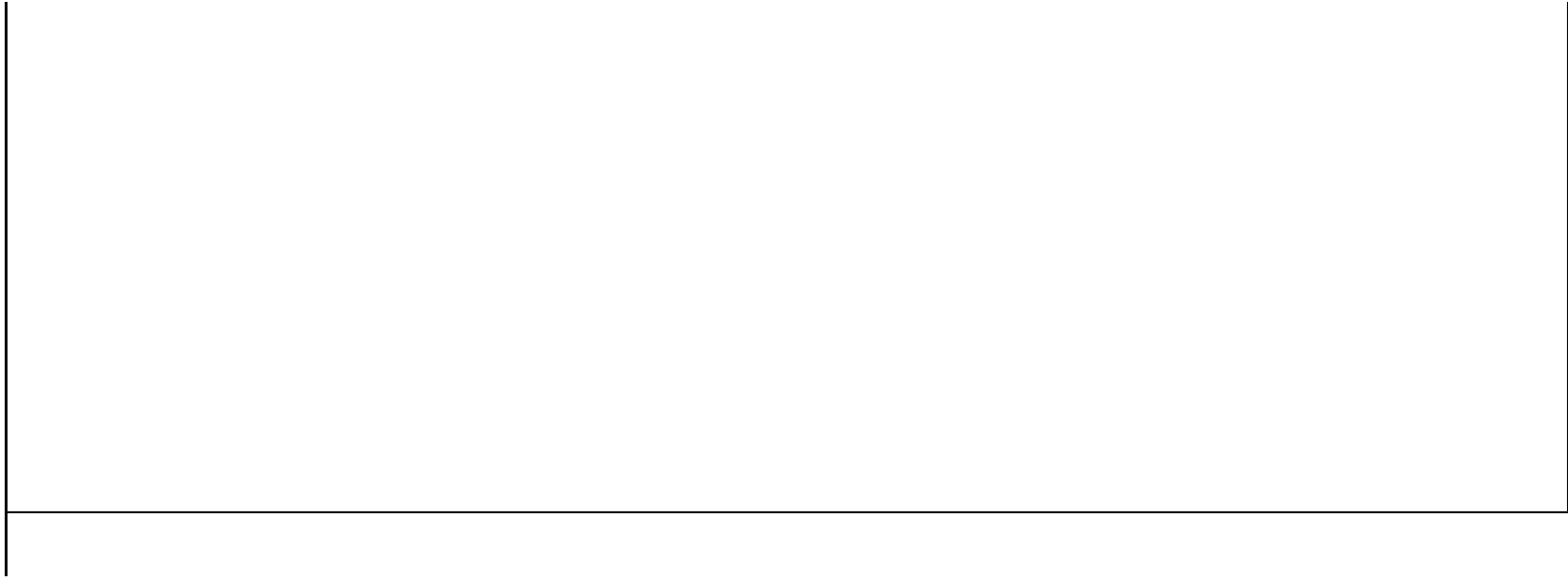
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Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.





Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Tritatna Buddhist Community (Colchester)

**On accounts for the year
ended**

30 June 2021

**Charity no
(if any)**

1046724

Set out on pages

1-3

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of trustees
and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]].
Delete [] if not applicable.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:  Date: 29TH APRIL 2022

Name: Christopher Donald Petts

Relevant professional qualification(s) or body (if any):

Address: 7 Delamere Road
Colchester
Essex CO4 0NH

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the user to provide details of items that the examiner wishes to disclose.