GANDEN BUDDHIST CENTRE

England & Wales · Charity number 1058203

Details

Status	Registered
Legal form	Charitable company
Company number	03215686
Registered	1996-09-24
Register	View on the Charity Commission register

Contact

Address	Ganden Kadampa Buddhist Centre 5 North Bridge Halifax West Yorkshire HX1 1XH
Phone	01422353311
Email	admin@mediateinhalifax.org
Website	www.meditateinhalifax.org

Activities

Objects: The objects of the Charity ("the Objects") are to promote the Buddhist Faith under the spiritual guidance of the elected General Spiritual Director of the New Kadampa Tradition - International Kadampa Buddhist Union principally through the activities of teaching, study, practice and the observance of moral discipline all within the Mahayana Buddhist tradition of Atisha and Je Tsongkhapa as taught by Venerable Geshe Kelsang Gyatso, the Founder of the New Kadampa Tradition - International Kadampa Buddhist Union, through the continuous implementation of the three New Kadampa Tradition Study Programmes: the General Programme, the Foundation Programme, and the Teacher Training Programme, all as defined in Schedule A of this Memorandum.

Activities: BUDDHIST RELIGIOUS ACTIVITES AND MEDITATION CLASSES

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,578	£23,837	-	-
2023-12-31	£29,712	£22,954	-	-
2022-12-31	£24,837	£18,822	-	-
2021-12-31	£26,737	£31,646	-	-
2020-12-31	£9,875	£8,712	-	-

Trustees

Name	Role	Appointed
Francesca Clare Glenn		2025-09-13
Lisa Devine		2024-01-01
Martin Allingham		2024-09-28

Accounts

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

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GANDEN BUDDHIST CENTRE

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

DIRECTORS:	Mr Alan Williams Ms Lisa Devine Mr Martin Allingham
REGISTERED OFFICE:	5 North Bridge North Bridge Halifax West Yorkshire HX1 1XH
REGISTERED NUMBER:	03215686 (England and Wales)
CHARITY NUMBER:	1058203
ACCOUNTANTS:	Partner Accountancy The Junction, Office 43 Charles Street Horbury West Yorkshire WF4 5FH

GANDEN BUDDHIST CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements for the Period ended 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PRINCIPLE ACTIVITY

The principal activity of the company is to promote the Buddhist faith through the activities of teaching, study, practice and the observance of moral discipline all within the Buddhist tradition of Je Tsongkhapa through the three New Kadampa Tradition Education Programmes.

GOVERNING DOCUMENT

Ganden Buddhist Centre is a charitable company limited by guarantee. The company was established under a Memorandum of Association dated 24th June 1996 which established the objects and powers of the charitable company and is governed under its Articles of Association.

REVIEW OF PROGRESS

This year began with a steady growth in the numbers of regular attendees. Membership card holders have increased, and so has attendance on weekend courses. Classes are still varied regarding numbers. Sometimes climbing to double figures and other times finding only 1 person attending. We have struggled for volunteers this year due to people having work commitments. Our TTP class is stable with four students. The FP was also stable throughout the year. There was an attempt at starting a new branch in Hebden Bridge but it did not really take off during this year.

The regular community members have remained supportive of the Centre and of each other, showing an inspiring example of Kadampa Buddhism in practice. They have also become more significantly Buddhist in their approach.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgments and estimate that they are both reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The managements committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud or other irregularities.

TRUSTEES

The trustees, who are also directors for the purpose of company law, shown below have held office during the whole of the period from 1st January 2024 to the date of this report.

Mr Alan Williams
Ms Lisa Devine
Mr Martin Allingham

ON BEHALF OF THE BOARD OF TRUSTEES:

....
Mr Alan Williams

Date: 18 Sep 2025

GANDEN BUDDHIST CENTRE

BALANCE SHEET
31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	6		118,804		119,283
CURRENT ASSETS					
Cash at bank		8,499		5,759	
		8,499		5,759	
CREDITORS					
Amounts due within 1 year	7	(7,960)		(5,530)	
NET CURRENT ASSETS			539		229
TOTAL ASSETS LESS CURRENT LIABILITIES			119,343		119,512
CREDITORS					
Amounts falling due after more than one year	8		(13,189)		(20,099)
NET ASSETS			106,154		99,413
MEMBERS' FUNDS					
Unrestricted funds			106,154		99,413
			106,154		99,413

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

The financial statements were approved by the Board of Directors and were signed on its behalf by:

....

Mr Alan Williams

Date: 18 Sep 2025

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming resources
Donations are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so. All income arises in the United Kingdom.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure in which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets
Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Nil
Property Improvements	- 1% on cost
Fixtures & equipment	- 25% on reducing balance

Accumulated funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Taxation
As a registered charity the company is generally exempt from Income Tax and Capital Gains Tax.

2. INCOME

The income and surplus are attributable to the principal activity of the company.

3. INCOME RESOURCES FROM CHARITABLE ACTIVITES

	2024	2023
	£	£
Courses	6,302	5,069
Residents	16,748	14,160
Donations	675	3,930
Shop	824	500
Fund raising & other income	6,029	6,053
	30,578	29,712

4. TRUSTEES

No trustees were paid any remuneration for acting as a trustee during the year.

5. EMPLOYEES

There were no employees during the year.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Property improvement £	Fixtures & fittings £	Totals £
COST				
At 1 Jan 2024	100,184	44,340	18,795	163,319
Additions	-	-	-	-
Revaluation	-	-	-	-
At 31 Dec 2024	100,184	44,340	18,795	163,319
DEPRECIATION				
At 1 Jan 2024	17,034	8,352	18,650	44,036
Charge for year	-	443	36	491
Prior year adjustment	-	-	-	-
At 31 Dec 2024	17,034	8,795	18,686	44,515
NET BOOK VALUE				
At 31 Dec 2024	83,150	35,545	109	118,804
At 1 Jan 2024	83,150	35,988	145	119,283

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts	7,960	5,530
	7,960	5,530

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Bank loans	13,189	20,099

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

INDEPENDENT ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF GANDEN BUDDHIST CENTRE

We report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND REPORTING ACCOUNTANT

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 1993 Act; and
- To state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the 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 you as 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements;
to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in our opinion, attentions should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Harrison

Paul Harrison
Partner Accountancy
The Junction, Office 43
Charles Street
Horbury
WF4 5FH

Date: 18 Sep 2025

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
Income				
Courses	6,302		5,069	
Residents	16,748		14,160	
Donations	675		3,930	
Shop	824		500	
Fund raising & other income	6,029		6,053	
		30,578		29,712
Cost of Sales				
Repairs, renewals and maintenance	3,387		5,213	
Light and heat	6,168		6,151	
Sundry	2,478		2,212	
Printing, postage and stationery	1,002		893	
Offerings	214		452	
Sponsorships	3,664		3,113	
Water rates	1,043		1,062	
		(17,956)		(19,096)
GROSS SURPLUS		12,622		10,616
Expenditure				
Insurance	1,868		1,785	
Advertising and marketing costs	24		226	
Bank charges	32		32	
Depreciation of fixtures and fittings	36		48	
Depreciation of leasehold land and property	443		443	
		(2,403)		(2,534)
OPERATING (DEFICIT)/SURPLUS		10,219		8,082
Other interest receivable and similar income				
Bank interest received	73		24	
		73		24
Interest payable and similar expenses				
Bank loan interest	3,551		1,348	
		(3,551)		(1,348)
EXCESS OF INCOME OVER EXPENDITURE		6,741		6,758

This page does not form part of the statutory financial statements

Accounts

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

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Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

DIRECTORS:	Mr Laurence Bristow Ms Jennifer Jane Andrews Mr Alan Williams
SECRETARY:	Ms Elizabeth Juliette Robertson
REGISTERED OFFICE:	5 North Bridge North Bridge Halifax West Yorkshire HX1 1XH
REGISTERED NUMBER:	03215686 (England and Wales)
CHARITY NUMBER:	1058203
ACCOUNTANTS:	Partner Accountancy The Junction, Office 43 Charles Street Horbury West Yorkshire WF4 5FH

GANDEN BUDDHIST CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the Period ended 31 December 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PRINCIPLE ACTIVITY

The principal activity of the company is to promote the Buddhist faith through the activities of teaching, study, practice and the observance of moral discipline all within the Buddhist tradition of Je Tsongkhapa through the three New Kadampa Tradition Education Programmes.

GOVERNING DOCUMENT

Ganden Buddhist Centre is a charitable company limited by guarantee. The company was established under a Memorandum of Association dated 24th June 1996 which established the objects and powers of the charitable company and is governed under its Articles of Association.

REVIEW OF PROGRESS

This year began with a steady growth in the numbers of regular members . Classes are varied regarding numbers. Some times climbing to double figures and other times finding only 1 person attending. We have struggled for volunteers this year due to people having work commitments. Our TTP class has gained numbers but the FP program numbers have dropped.

The regular community members have remained supportive of the Centre and of each other, showing an inspiring example of Kadampa Buddhism in practice.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgments and estimate that they are both reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The managements committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud or other irregularities.

TRUSTEES

The trustees, who are also directors for the purpose of company law, shown below have held office during the whole of the period from 1st January 2023 to the date of this report.

Mr Laurence Bristow
Ms Jennifer Jane Andrews
Mr Laurence Bristow

ON BEHALF OF THE BOARD OF TRUSTEES:

L Bristow
....
Mr L Bristow

Date: 25/9/2024

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

BALANCE SHEET
31 DECEMBER 2023

	Notes	31 Dec 2023 £	£	31 Dec 2022 £	£
FIXED ASSETS					
Tangible assets	6		119,283		119,774
CURRENT ASSETS					
Cash at bank		5,759		5,083	
		5,759		5,083	
CREDITORS					
Amounts due within 1 year	7	(5,530)		(5,531)	
NET CURRENT ASSETS			229		(448)
TOTAL ASSETS LESS CURRENT LIABILITIES			119,512		119,326
CREDITORS					
Amounts falling due after more than one year	8		(20,099)		(26,671)
NET ASSETS			99,413		92,655
MEMBERS' FUNDS					
Unrestricted funds			99,413		92,655
			99,413		92,655

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

L Bristow
....
Mr L Bristow

Date: 25/9/2024

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming resources
Donations are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so. All income arises in the United Kingdom.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure in which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets
Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Nil
Property Improvements	- 1% on cost
Fixtures & equipment	- 20% on reducing balance

Accumulated funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Taxation
As a registered charity the company is generally exempt from Income Tax and Capital Gains Tax.

2. INCOME

The income and surplus are attributable to the principal activity of the company.

3. INCOME RESOURCES FROM CHARITABLE ACTIVITES

	Dec 2023	Dec 2022
	£	£
Courses	5,069	4,302
Residents	14,160	9,750
Donations	3,930	2,421
Shop	500	1,693
Fund raising & other income	6,053	5,681
Grants and subsidies received	-	-
	29,712	23,847

4. TRUSTEES

No trustees were paid any remuneration for acting as a trustee during the year.

5. EMPLOYEES

There were no employees during the year.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Property improvement £	Fixtures & fittings £	Totals £
COST				
At 1 Jan 2023	100,184	44,340	18,795	163,319
Additions	-	-	-	-
Revaluation	-	-	-	-
At 31 Dec 2023	100,184	44,340	18,795	163,319
DEPRECIATION				
At 1 Jan 2023	17,034	7,909	18,602	43,545
Charge for year	-	443	48	491
Prior year adjustment	-	-	-	-
At 31 Dec 2023	17,034	8,352	18,650	44,036
NET BOOK VALUE				
At 31 Dec 2023	83,150	35,988	145	119,283
At 1 Jan 2023	83,150	36,431	193	119,774

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Dec 2023 £	Dec 2022 £
Bank loans and overdrafts	5,530	5,531
	5,530	5,531

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Dec 2023 £	Dec 2022 £
Bank loans	20,099	26,671

GANDEN BUDDHIST CENTRE

INDEPENDENT ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF GANDEN BUDDHIST CENTRE

We report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND REPORTING ACCOUNTANT

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 1993 Act; and
- To state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the 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 you as 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements;
to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in our opinion, attentions should be drawn in order to enable a proper understanding of the accounts to be reached.

Partner Accountancy

Partner Accountancy
The Junction, Office 43
Charles Street
Horbury
WF4 5FH

Date: 25/9/2024.

GANDEN BUDDHIST CENTRE

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	31 Dec 2023		31 Dec 2022	
	£	£	£	£
Income				
Courses	5,069		4,302	
Residents	14,160		9,750	
Donations	3,930		2,421	
Shop	500		1,693	
Fund raising & other income	6,053		5,681	
		29,712		23,847
Cost of Sales				
Waste disposal	-		50	
Repairs, renewals and maintenance	5,213		1,068	
Light and heat	6,151		6,157	
Sundry	2,212		751	
Printing, postage and stationery	893		2,437	
Offerings	452		324	
Sponsorships	3,113		7,550	
Water rates	1,062		485	
		(19,096)		(18,822)
GROSS SURPLUS		10,616		5,025
Expenditure				
Insurance	1,785		1,642	
Advertising and marketing costs	226		439	
Bank charges	32		49	
Charitable donations	-		180	
Depreciation of fixtures and fittings	48		64	
Depreciation of leasehold land and property	443		443	
		(2,534)		(2,817)
OPERATING (DEFICIT)/SURPLUS		8,082		2,208
Other interest receivable and similar income				
Bank interest received	24		6	
		24		6
Interest payable and similar expenses				
Bank loan interest	1,348		1,348	
		(1,348)		(1,348)
EXCESS OF INCOME OVER EXPENDITURE		6,758		866

This page does not form part of the statutory financial statements

Accounts

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

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Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

DIRECTORS:	Mr Laurence Bristow Ms Jennifer Jane Andrews Mr Alan Williams
SECRETARY:	Ms Elizabeth Juliette Robertson
REGISTERED OFFICE:	5 North Bridge North Bridge Halifax West Yorkshire HX1 1XH
REGISTERED NUMBER:	03215686 (England and Wales)
CHARITY NUMBER:	1058203
ACCOUNTANTS:	Partner Accountancy The Gas Light Lower Warrengate Wakefield West Yorkshire WF1 1SA

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the Period ended 31 December 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PRINCIPLE ACTIVITY

The principal activity of the company is to promote the Buddhist faith through the activities of teaching, study, practice and the observance of moral discipline all within the Buddhist tradition of Je Tsongkhapa through the three New Kadampa Tradition Education Programmes.

GOVERNING DOCUMENT

Ganden Buddhist Centre is a charitable company limited by guarantee. The company was established under a Memorandum of Association dated 24th June 1996 which established the objects and powers of the charitable company and is governed under its Articles of Association.

REVIEW OF PROGRESS

We started the year 2021 still in lockdown due to covid. This meant we continued to do classes and courses online. This changed in July when all restrictions were lifted. We started to hold in person classes while still exercising caution, requiring masks to still be worn and with social distancing in place.
Online classes didn't suit everyone and some people stopped attending. The numbers are starting to grow again, very slowly.

In December of 2021 Chogma left us to become the resident teacher in Darlington and we now have Kadam Mike Garside as our resident teacher.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and apply them consistently
- Make judgments and estimate that they are both reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The management committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The managements committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the detection and prevention of fraud or other irregularities.

TRUSTEES
The trustees, who are also directors for the purpose of company law, shown below have held office during the whole of the period from 1st January 2021 to the date of this report.

Mr Laurence Bristow
Ms Jennifer Jane Andrews
Mr Laurence Bristow

ON BEHALF OF THE BOARD OF TRUSTEES:

....
Mr L Bristow

....
Ms J Andrews

....
Mr A Williams

Date:

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

BALANCE SHEET
31 DECEMBER 2021

	Notes	31 Dec 2021 £	£	31 Dec 2020 £	£
FIXED ASSETS					
Tangible assets	6		120,281		120,810
CURRENT ASSETS					
Cash at bank		9,674		18,871	
		9,674		18,871	
CREDITORS					
Amounts due within 1 year	7	(5,531)		(6,131)	
NET CURRENT ASSETS			4,143		12,740
TOTAL ASSETS LESS CURRENT LIABILITIES			124,424		133,550
CREDITORS					
Amounts falling due after more than one year	8		(32,635)		(36,852)
NET ASSETS			91,789		96,698
MEMBERS' FUNDS					
Unrestricted funds			91,789		96,698
			91,789		96,698

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

The financial statements were approved by the Board of Directors and were signed on its behalf by:

....
Mr L Bristow

....
Ms J Andrews

....
Mr A Williams

Date:

GANDEN BUDDHIST CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming resources
Donations are accounted for when received by the company. Other income is accounted for on an accruals basis as far as is prudent to do so. All income arises in the United Kingdom.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure in which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets
Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Nil
Property Improvements	- 1% on cost
Fixtures & equipment	- 20% on reducing balance

Accumulated funds
Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Taxation
As a registered charity the company is generally exempt from Income Tax and Capital Gains Tax

2. **INCOME**

The income and surplus are attributable to the principal activity of the company.

3. **INCOME RESOURCES FROM CHARITABLE ACTIVITES**

	Dec 2021	Dec 2020
	£	£
Courses	4,325	1,875
Residents	5,250	1,80
Donations	3,279	154
Shop	925	-
Fund raising & other income	6,290	6,046
Grants and subsidies received	6,668	-
	26,737	9,875

4. **TRUSTEES**

No trustees were paid any remuneration for acting as a trustee during the year.

5. **EMPLOYEES**

There were no employees during the year.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Property improvement £	Fixtures & fittings £	Totals £
COST				
At 1 Jan 2021	100,184	44,340	18,795	163,319
Additions	-	-	-	-
Revaluation	-	-	-	-
At 31 Dec 2021	100,184	44,340	18,795	163,319
DEPRECIATION				
At 1 Jan 2021	17,034	7,023	18,452	42,509
Charge for year	-	443	86	529
Prior year adjustment	-	-	-	-
At 31 Dec 2021	17,034	7,466	18,538	43,038
NET BOOK VALUE				
At 31 Dec 2021	83,150	36,874	257	120,281
At 1 Jan 2021	83,150	37,317	343	120,810

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Dec 2021 £	Dec 2020 £
Bank loans and overdrafts	5,531	5,531
Accrued expenses	-	600
	5,531	6,131

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Dec 2021 £	Dec 2020 £
Bank loans	32,635	36,852

GANDEN BUDDHIST CENTRE

INDEPENDENT ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF GANDEN BUDDHIST CENTRE

We report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 3 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND REPORTING ACCOUNTANT

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under section 43 of the 1993 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 1993 Act; and
- To state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the 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 you as 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements;
to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in our opinion, attentions should be drawn in order to enable a proper understanding of the accounts to be reached.

Partner Accountancy
The Gas Light
Lower Warrengate
Wakefield
West Yorkshire
WF1 1SA

Date:

Charity Registration No. 1058203

Company Registration No. 03215686 (England and Wales)

GANDEN BUDDHIST CENTRE

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	31 Dec 2021		31 Dec 2020	
	£	£	£	£
Income				
Courses	4,325		1,875	
Residents	5,250		1,800	
Donations	3,279		154	
Shop	925		-	
Fund raising & other income	6,290		6,046	
Grants and subsidies received	6,668		-	
		26,737		9,875
Cost of Sales				
Waste disposal	300		-	
Venue hire	860		170	
Repairs, renewals and maintenance	3,461		270	
Light and heat	6,298		2,233	
Sundry	1,402		1,538	
Printing, postage and stationery	2,729		-	
Rates	317		173	
Offerings	1,377		303	
Sponsorships	7,087		2,460	
Water rates	1,288		-	
		(25,119)		(7,147)
GROSS SURPLUS		1,618		2,728
Expenditure				
Computer and IT consumables	1,948		-	
Insurance	1,583		1,098	
Printing, postage and stationery	459		-	
Advertising and marketing costs	283		105	
Training seminars and workshops	70		-	
Charitable donations	180		90	
Depreciation of fixtures and fittings	86		49	
Depreciation of leasehold land and property	443		223	
		(5,052)		(1,565)
OPERATING (DEFICIT)/SURPLUS		(3,434)		1,163
Other interest receivable and similar income				
Bank interest received	1		1	
		1		1
Interest payable and similar expenses				
Bank loan interest	1,476		763	
		(1,476)		(763)
EXCESS OF INCOME OVER EXPENDITURE		(4,909)		401

This page does not form part of the statutory financial statements