

# THE BUDDHIST COMMUNITY CENTRE LETCHWORTH

England & Wales · Charity number 1088878

## Details

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**Other names** LETCHWORTH BUDDHIST VIHARA

**Status** Registered

**Legal form** Other

**Registered** 2001-10-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2 Wilbury Farm  
Hitchin Road  
Arlesey  
SG15 6SF

**Phone** 01462 835645

**Email** [info@letchworthtemple.com](mailto:info@letchworthtemple.com)

**Website** [www.letchworthtemple.com](http://www.letchworthtemple.com)

## Activities

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**Objects:** FOR THE BENEFIT OF THE INHABITANTS OF LETCHWORTH AND THE SURROUNDING AREA AND IN PARTICULAR FOR THE BENEFIT OF THE BUDDHIST INHABITANTS1) TO ADVANCE EDUCATION2) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF POVERTY, SICKNESS AND DISTRESS OR WHO ARE OTHERWISE IN NEED3) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION, IN PARTICULAR A BUDDHIST COMMUNITY CENTRE, IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO ARE IN NEED OF SUCH FACILITIES4) TO ADVANCE THE BUDDHIST FAITH

**Activities:** 1. To Serve the community with Buddhist teaching and practices2. To conduct meditation classes to help and lead a peaceful life. 3. To provide/assist in the provision of facilities to carry out Buddhist and Sri Lankan cultural functions .4. To advance the Buddhist way of life.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** LETCHWORTH AND SURROUNDING AREA
- Sri Lanka
- Hertfordshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £35,241 | £31,882     | -      | -         |
| 2024-06-30 | £36,743 | £35,600     | -      | -         |
| 2023-06-30 | £27,642 | £27,636     | -      | -         |
| 2022-06-30 | £26,366 | £28,783     | -      | -         |
| 2021-06-30 | £33,441 | £27,472     | -      | -         |
| 2020-06-30 | £23,750 | £14,056     | -      | -         |

## Trustees

| Name                                  | Role | Appointed  |
|---------------------------------------|------|------------|
| CHANDANI SANDAYA DIAS                 |      |            |
| DELAPALAGE HARISCHANDRA KODAGODA      |      |            |
| DILIP GUNAWARDANA                     |      |            |
| Dr YASA SIRI RAJAPAKSE                |      |            |
| GALPAYAGE UPUL MAHINDA<br>JAYAWARDANE |      | 2011-05-03 |
| JAYANTHA KARUNADASA                   |      | 2011-05-03 |

**THE BUDDHIST COMMUNITY CENTRE LETCHWORTH**

England & Wales - Charity number 1088878

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# Accounts

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# **BUDDHIST COMMUNITY CENTRE LETCHWORTH**

Report of the Trustees

30<sup>th</sup> June 2025



# The Independent Examiner's Report to the Trustees of **BUDDHIST COMMUNITY CENTRE LETCHWORTH**

I report on the accounts for the year ended 30th June 2024 set out on pages 05 to 09.

## **Respective responsibilities of the trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my 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 my attention.

## **Basis of the independent examiner's report**

My 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. I also include consideration of any unusual items or disclosure 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 my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect the requirement
  - to keep accounting records in accordance with Section 41 of the 1993 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act. Have not been met or
- 2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nadeeka Kodituwakku (ACA SL, CIPFA UK)  
35 Langlands Road,  
Bedfordshire, MK41 0GE



# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Report of the Trustees For the Year Ended 30th June 2025

The trustees present their report with the financial statements of the charity for the year ended 30th June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities issued in March, 2015.

### Objectives and Activities

The Buddhist Community Centre Letchworth (BCCL) is a Buddhist temple practicing the Therawada Buddhist chapter and serve the community including the local schools with religious, devotional and cultural activities. All the services rendered by the resident monks are free of charge.

### Achievements and Performances

During the financial year ended 30<sup>th</sup> June 2025, BCCL carried out various religious, devotional and cultural activities. The Sunday online Global Dhamma school (Vishwa Daham Pasala) was a great success. During the year there was a remarkable growth in devotees and well wishes who participated in various religious and cultural events. We were able to conduct many activities in our new Temple premises at No. 2 Wilbury Farm, Hitchin Road, Arlesey, Bedfordshire, SG15 6SF.

### Financial Review

The main source of income are by monthly subscriptions from the devotee members, fund raising through religious and cultural events and donations from the well wishes. They may be analysed as follows.

| Source of Income                              | Year ending<br>30th June 2025<br>£ | Year ending<br>30th June 2024<br>£ |
|---|------------------------------------|------------------------------------|
| Devotee Members                               | 18,480                             | 18,952                             |
| Katina (religious)                            | 4,059                              | 4,618                              |
| Poson (religious)                             | 1,016                              | 650                                |
| Sinhala & Tamil New Year (cultural)           | 8,342                              | 7,913                              |
| Donations                                     | 1,960                              | 3,354                              |
| Intrest & other income                        | 1,384                              | 835                                |
| <b>Income from fundraising and activities</b> | <b>35,241</b>                      | <b>36,323</b>                      |
| Gift Aid                                      |                                    | 0                                  |
| <b>Total income</b>                           | <b>35,241</b>                      | <b>36,323</b>                      |
| Total Expenditure                             | 31,882                             | 35,270                             |
| Net Income/(Expenditure)                      | <b>3,359</b>                       | <b>1,052</b>                       |

## Reserves

The unrestricted funds held at the end of the financial year ended 30th June 2025 was £274,569 compared to the previous year ended 30th June 2024 was £271,210. The reserves are mainly held to cover the on going activities of the BCCL.

## Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A new committee was appointed at the general meeting held in May 2023

| Name                          | Trustees        | Committee       |
|-------------------------------|-----------------|-----------------|
| Ven. Dediawala Wimala Thero   |                 | President       |
| Ven. Sooriyawawa Kusala Thero |                 | Vice President  |
| Mr Prasan de Silva            |                 | Secretary       |
| Mr Upul Jayawardana           | Since year 2014 | Treasurer       |
| Mr Harris Kodagoda            | Since year 2000 | Ass- Treasurer  |
| Mr Rusiru Kothalawala         |                 | Ass - Secretary |
| Dr Yasasiri Rajapakse         | Since year 2000 | Member          |
| Mr Dilip Goonawardana         | Since year 2000 | Member          |
| Mr Nihal Kularathna           |                 | Member          |
| Mr Pasindu Ranasinghe         |                 | Member          |
| Mr Charith Gunathilaka        |                 | Member          |
| Mr Kevin Weerasekara          |                 | Member          |
| Mr Chaminda Goonasekara       |                 | Member          |
| Mr Pushpakumara Palansooriya  |                 | Member          |
| Mrs Manori Pathirage          |                 | Member          |
| Mrs Imalka Pathirage          |                 | Member          |
| Mrs Mithila Perera            |                 | Member          |
| Mr Jayantha Karunada          | Since year 2010 | Trustee         |
| Mrs Chandani Dias             | Since Year 2005 | Trustee         |

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number - 1088878

Principal Address - 2 Wilbury Farm  
Hitchin Road  
Arlesey  
Bedfordshire  
SG15 6SF

**Exemption from Disclosure**

There are no exemption from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others

**ON BEHALF OF THE BOARD**



**Ven . Dediawala Wimala Thero – President**

**Date**

22/2/26.

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Income & Expenditure

|                                     |          | Year End<br>30th June 2025 | Year End<br>30th June 2024 |
|-------------------------------------|----------|----------------------------|----------------------------|
|                                     | Notes    | £                          | £                          |
| <b>RECEIPTS</b>                     |          |                            |                            |
| Donation Box                        |          | 1,535.00                   | 1,614.50                   |
| Donations                           |          | 425.00                     | 1,739.96                   |
| Building Fund                       |          | 0.00                       | 0.00                       |
| Karaoke                             |          | 941.31                     | 834.74                     |
| British gas help scheme             |          | 0.00                       | 0.00                       |
| Close to my Heart                   |          | 0.00                       | 0.00                       |
| New Year                            |          | 8,342.16                   | 7,913.01                   |
| Wesak                               |          | 0.00                       | 0.00                       |
| Poson                               |          | 1,015.58                   | 650.43                     |
| Katina                              |          | 4,058.79                   | 4,618.03                   |
| Sale of Building                    |          | 0.00                       | 0.00                       |
| Subscriptions                       |          | 18,480.00                  | 18,951.99                  |
| <b>Fundraising and activities</b>   |          | <b>34,797.84</b>           | <b>36,322.66</b>           |
| Gift Aid                            |          | 0.00                       | 0.00                       |
|                                     | <b>2</b> | <b>34,797.84</b>           | <b>36,322.66</b>           |
| Interest on Bank Deposits & Charges | <b>3</b> | 443.11                     | 421.36                     |
| <b>TOTAL RECEIPTS</b>               |          | <b>35,240.95</b>           | <b>36,744.02</b>           |
| <br>                                |          |                            |                            |
| <b>PAYMENTS</b>                     |          |                            |                            |
| Electricity                         |          | 3,061.94                   | 4,753.76                   |
| Gas                                 |          | 0.00                       | 0.00                       |
| Water                               |          | 330.34                     | 355.90                     |
| Telephone                           |          | 350.64                     | 350.64                     |
| Web Licence & Broad Band            |          | 505.85                     | 479.99                     |
| Insurance                           |          | 766.75                     | 836.37                     |
| Poson                               |          | 860.00                     | 0.00                       |
| Vesak                               |          | 0.00                       | 0.00                       |
| New year celebration                |          | 3,627.06                   | 4,861.28                   |
| TV License                          |          | 195.12                     | 159.00                     |
| Repairs & Renewals                  |          | 339.98                     | 993.15                     |
| Sponsor License Fees                |          | 0.00                       | 0.00                       |
| Printing Postage & Stationery       |          | 0.00                       | 0.00                       |
| Council Tax                         |          | 1,024.36                   | 973.73                     |
| Travel & Sponsor Visiting Monks     |          | 0.00                       | 239.00                     |
| Medical & Other Ex. Monks           |          | 0.00                       | 0.00                       |
| Donations                           |          | 20.00                      | 0.00                       |
| Depreciation Buildings & Fittings   |          | 5,383.82                   | 5,383.82                   |
| Furniture & Equipments              |          | 0.00                       | 0.00                       |
| Katina Expences                     |          | 661.00                     | 605.00                     |
| Dhamma School                       |          | 0.00                       | 0.00                       |
| Bank Loan & Interest                |          | 14,322.92                  | 15,608.42                  |
| Cleaning                            |          | 432.39                     | 0.00                       |
| AGM                                 |          | 0.00                       | 0.00                       |
| <b>TOTAL PAYMENTS</b>               |          | <b>31,882.17</b>           | <b>35,600.06</b>           |
| <b>Net Income/(Expenditure)</b>     |          | <b>3358.78</b>             | <b>1,143.96</b>            |
| <br>                                |          |                            |                            |
| <b>Total Funds Brought Forward</b>  |          | <b>176,615.46</b>          | 175,471.50                 |
| <b>Total Funds Carried Forward</b>  |          | <b>179,974.24</b>          | 176,615.46                 |

**BUDDHIST COMMUNITY CENTRE LETCHWORTH****Balance Sheet**

as at 30th June 2025

|  | Notes | 30th June 2025<br>Unrestricted<br>Funds<br>£ | 30th June 2024<br>Unrestricted<br>Funds<br>£ |
|--|-------|--|--|
| <b>FIXED ASSETS</b>                          |       |  |  |
| Tangible Assets                              | 5     | 415,533                                      | 420,916                                      |
| <b>CURRENT ASSETS</b>                        |       |  |  |
| Cash at Bank and in Hand                     |       | 42,788                                       | 39,722                                       |
|  |       | <u>42,788</u>                                | <u>39,722</u>                                |
| <b>CREDITORS</b>                             |       |  |  |
| Amount falling due within one year           | 6     | -6,350                                       | -5,677                                       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>36,438</u>                                | <u>34,046</u>                                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 451,971                                      | 454,962                                      |
| <b>CREDITORS</b>                             |       |  |  |
| Amount falling due more than one Year        | 7     | -177,402                                     | -183,752                                     |
| <b>NET ASSETS</b>                            |       | <u>274,569</u>                               | <u>271,210</u>                               |
| <b>FUNDS</b>                                 |       |  |  |
| Unrestricted Funds                           | 8     | 274,569                                      | 271,210                                      |
| <b>TOTAL FUNDS</b>                           |       | <u>274,569</u>                               | <u>271,210</u>                               |

  
Upul Jayawardana  
Treasurer

Date 22/2/26.

**BUDDHIST COMMUNITY CENTRE LETCHWORTH**  
**Notes to the Financial Statement**  
**For the Year Ended 30th June 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible Fixed Assets (TFA) and Depreciation**

Depreciation has been calculated on straight line basis as follows;

|                    |          |
|--------------------|----------|
| Fixtures & Fitting | 10% p.a. |
| Land & Building    | 1% p.a.  |

During the year of acquisition, the annual depreciation is pro-rated over the number of months it is in service for the first year.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. ACTIVITIES FOR GENERATING FUNDS**

|   | 30.06.25      | 30.06.24      |
|---|---------------|---------------|
|   | £             | £             |
| Fundraising events and Voluntary income | 34,798        | 36,323        |
| Gift Aid                                | 0             | 0             |
|   | <u>34,798</u> | <u>36,323</u> |

**3. INVESTMENT INCOME**

|                          |            |            |
|--------------------------|------------|------------|
| Deposit account interest | <u>443</u> | <u>421</u> |
|--------------------------|------------|------------|

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 30th June 2025 and year ended 30th June 2024.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30th June 2025 and year ended 30th June 2024.

**5. TANGIBLE FIXED ASSETS (TFA)**

|                       | Freehold<br>Property | Fixtures &<br>Fittings | Total          |
|-----------------------|----------------------|------------------------|----------------|
|                       | £                    | £                      | £              |
| <b>COST</b>           |                      |                        |                |
| At 1st July 2024      | 430,387              | 18,354                 | 448,741        |
| Disposal              | 0                    | 0                      | 0              |
| Purchase              | 0                    | 0                      | 0              |
| At 30th June 2025     | <u>430,387</u>       | <u>18,354</u>          | <u>448,741</u> |
| <b>DEPRECIATION</b>   |                      |                        |                |
| At 1st July 2024      | 18,650               | 9,175                  | 27,825         |
| Disposal              | 0                    | 0                      | 0              |
| Charges for year      | 4,304                | 1,080                  | 5,384          |
| At 30th June 2025     | <u>22,954</u>        | <u>10,255</u>          | <u>33,209</u>  |
| <b>NET BOOK VALUE</b> |                      |                        |                |
| At 30th June 2025     | <u>407,433</u>       | <u>8,099</u>           | <u>415,532</u> |
| At 30th June 2024     | <u>411,737</u>       | <u>9,179</u>           | <u>420,916</u> |

The Charity's Depreciation Policy is stated in Note 1 Accounting Policies.

**6 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR**

|           | 30.06.25     | 30.06.24     |
|-----------|--------------|--------------|
|           | £            | £            |
| Bank Loan | 6,350        | 5,677        |
|           | 0            | 0            |
|           | <u>6,350</u> | <u>5,677</u> |

**7 CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR**

|               | 30.06.25       | 30.06.24       |
|---------------|----------------|----------------|
|               | £              | £              |
| Bank Loan     | 159,490        | 165,840        |
| Building Fund | 17,911         | 17,911         |
|               | <u>177,402</u> | <u>183,752</u> |

| 8 MOVEMENT IN FUNDS           | At 30.06.24    | Net          | At 30.06.25    |
|-------------------------------|----------------|--------------|----------------|
|                               |                | Movement     |                |
|                               | £              | of Funds     | £              |
|                               |                | £            |                |
| <b>Unrestricted Funds</b>     |                |              |                |
| General Funds                 | 176,615        | 3,359        | 179,974        |
| Disposal of Buildings - 19/20 | 94,595         | 0            | 94,595         |
| <b>Total</b>                  | <u>271,210</u> | <u>3,359</u> | <u>274,569</u> |

**Net Movement in Funds Included in the above are as Follows**

|                           | Incoming      | Resources      | Movement     |
|---------------------------|---------------|----------------|--------------|
|                           | Resources     | Expended       | in funds     |
|                           | £             | £              | £            |
| <b>Unrestricted Funds</b> |               |                |              |
| General Funds             | 35,241        | -31,882        | 3,359        |
| <b>Total Funds</b>        | <u>35,241</u> | <u>-31,882</u> | <u>3,359</u> |

**THE BUDDHIST COMMUNITY CENTRE LETCHWORTH**

England & Wales - Charity number 1088878

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# Accounts

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**BUDDHIST COMMUNITY CENTRE  
LETCHWORTH**

Report of the Trustees

30<sup>th</sup> June 2024

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In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect the requirement
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35 Langlands Road,  
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|---|------------------------------------|------------------------------------|
| Devotee Members                               | 18,952                             | 17,684                             |
| Katina (religious)                            | 4,618                              | 1,290                              |
| Poson (religious)                             | 650                                | 1,210                              |
| Sinhala & Tamil New Year (cultural)           | 7,913                              | 1,111                              |
| Donations                                     | 3,354                              | 2,412                              |
| Intrest & other income                        | 1,256                              | 477                                |
| <b>Income from fundraising and activities</b> | <b>36,743</b>                      | <b>24,184</b>                      |
| Gift Aid                                      | 0                                  | 3,458                              |
| <b>Total income</b>                           | <b>36,743</b>                      | <b>27,642</b>                      |
| Total Expenditure                             | 35,600                             | 27,636                             |
| <b>Net Income/(Expenditure)</b>               | <b>1,143</b>                       | <b>7</b>                           |

## Reserves

The unrestricted funds held at the end of the financial year ended 30th June 2024 was £271,210 compared to the previous year ended 30th June 2023 was £270,066. The reserves are mainly held to cover the ongoing activities of the BCCL.

## Structure, Governance and Management

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|-------------------------------|-----------------|-----------------|
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| Ven. Sooriyawawa Kusala Thero |                 | Vice President  |
| Mr. Prasan de Silva           |                 | Secretary       |
| Mr. Upul Jayawardana          | Since year 2014 | Treasurer       |
| Mr. Harris Kodagoda           | Since year 2000 | Ass- Treasurer  |
| Mr. Rusiru Kothalawala        |                 | Ass - Secretary |
| Dr. Yasasiri Rajapakse        | Since year 2000 | Member          |
| Mr. Dilip Goonawardana        | Since year 2000 | Member          |
| Mr. Nihal Kularathna          |                 | Member          |
| Mr. Pasindu Ranasinghe        |                 | Member          |
| Mr. Charith Gunathilaka       |                 | Member          |
| Mr. Kevin Weerasekara         |                 | Member          |
| Mr. Chaminda Goonasekara      |                 | Member          |
| Mr. Pushpakumara Palansooriya |                 | Member          |
| Mrs. Manori Pathirage         |                 | Member          |
| Mrs. Imalka Pathirage         |                 | Member          |
| Mrs. Mithila Perera           |                 | Member          |
| Mr. Jayantha Karunadasa       | Since year 2010 | Trustee         |
| Mrs. Chandani Dias            | Since Year 2005 | Trustee         |

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number -**

1088878

**Principal Address -**

2 Wilbury Farm  
Hitchin Road  
Arlesey  
Bedfordshire  
SG15 6SF

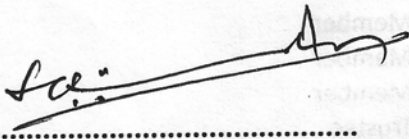
**Exemption from Disclosure**

There are no exemptions from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others

**ON BEHALF OF THE BOARD**



**Ven. Dediawala Wimala Thero – President**

**Date:**

2<sup>nd</sup> of March 2025

**BUDDHIST COMMUNITY CENTRE LETCHWORTH**  
**Income & Expenditure**

|                                     |       | Year End<br>30th June 2024 | Year End 30th<br>June 2023 |
|-------------------------------------|-------|----------------------------|----------------------------|
| RECEIPTS                            | Notes | £                          | £                          |
| Donation Box                        |       | 1,614.50                   | 1,005.44                   |
| Donations                           |       | 1,739.96                   | 1,406.96                   |
| Building Fund                       |       | 0.00                       | 0.00                       |
| Karaoke                             |       | 834.74                     | 0.00                       |
| British gas help scheme             |       | 0.00                       | 333.00                     |
| Close to my Heart                   |       | 0.00                       | 0.00                       |
| New Year                            |       | 7,913.01                   | 1,110.78                   |
| Wesak                               |       | 0.00                       | 0.00                       |
| Poson                               |       | 650.43                     | 1,210.00                   |
| Katina                              |       | 4,618.03                   | 1,290.00                   |
| Sale of Building                    |       | 0.00                       | 0.00                       |
| Subscriptions                       |       | 18,951.99                  | 17,683.88                  |
| Fundraising and activities          |       | 36,322.66                  | 24,040.06                  |
| Gift Aid                            |       | 0.00                       | 3,458.48                   |
|                                     | 2     | 36,322.66                  | 27,498.54                  |
| Interest on Bank Deposits & Charges | 3     | 421.36                     | 143.64                     |
| <b>TOTAL RECEIPTS</b>               |       | <b>36,744.02</b>           | <b>27,642.18</b>           |
| <br>                                |       |                            |                            |
| PAYMENTS                            |       |                            |                            |
| Electricity                         |       | 4,753.76                   | 0.00                       |
| Gas                                 |       | 0.00                       | 5,193.39                   |
| Water                               |       | 355.90                     | 579.92                     |
| Telephone                           |       | 350.64                     | 317.88                     |
| Web Licence & Broad Band            |       | 479.99                     | 349.70                     |
| Insurance                           |       | 836.37                     | 875.39                     |
| Poson                               |       | 0.00                       | 130.00                     |
| Vesak                               |       | 0.00                       | 0.00                       |
| New year celebration                |       | 4,861.28                   | 1,400.00                   |
| TV License                          |       | 159.00                     | 159.00                     |
| Repairs & Renewals                  |       | 993.15                     | 458.00                     |
| Sponsor License Fees                |       | 0.00                       | 0.00                       |
| Printing Postage & Stationery       |       | 0.00                       | 0.00                       |
| Council Tax                         |       | 973.73                     | 948.67                     |
| Travel & Sponsor Visiting Monks     |       | 239.00                     | 0.00                       |
| Medical & Other Ex. Monks           |       | 0.00                       | 0.00                       |
| Donations                           |       | 0.00                       | 260.00                     |
| Depreciation Buildings & Fittings   |       | 5,383.82                   | 4,843.82                   |
| Furniture & Equipments              |       | 0.00                       | 0.00                       |
| Katina Expenses                     |       | 605.00                     | 242.50                     |
| Dhamma School                       |       | 0.00                       | 34.00                      |
| Bank Loan & Interest                |       | 15,608.42                  | 11,370.53                  |
| Cleaning                            |       | 0.00                       | 167.00                     |
| AGM                                 |       | 0.00                       | 305.79                     |
| <b>TOTAL PAYMENTS</b>               |       | <b>35,600.06</b>           | <b>27,635.59</b>           |
| <br>                                |       |                            |                            |
| Net Income/(Expenditure)            |       | 1,143.96                   | 6.59                       |
| <br>                                |       |                            |                            |
| Total Funds Brought Forward         |       | 175,471.50                 | 175,464.91                 |
| <br>                                |       |                            |                            |
| Total Funds Carried Forward         |       | 176,615.46                 | 175,471.50                 |



**BUDDHIST COMMUNITY CENTRE LETCHWORTH**

**Balance Sheet**

30th June 2024

**FIXED ASSETS**

Tangible Assets

**CURRENT ASSETS**

Cash at Bank and in Hand

**CREDITORS**

Amount falling due within one year

**NET CURRENT ASSETS**

**TOTAL ASSETS LESS CURRENT**

**LIABILITIES**

**CREDITORS**

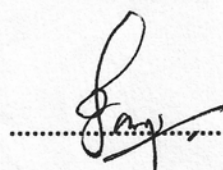
Amount falling due more than one Year

**NET ASSETS**

**FUNDS**

Unrestricted Funds

**TOTAL FUNDS**



Upul Jayawardana – Treasure

Date: 2<sup>nd</sup> of March 2025

30th June 2024

**Unrestricted Funds**

Notes

£

5

420,916

39,722

39,722

6

-5,677

34,046

454,962

7

-183,752

271,210

8

271,210

271,210

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Notes to the Financial Statement

For the Year Ended 30th June 2024

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible Fixed Assets (TFA) and Depreciation

Depreciation has been calculated on straight line basis as follows;

|                    |          |
|--------------------|----------|
| Fixtures & Fitting | 10% p.a. |
| Land & Building    | 1% p.a.  |

During the year of acquisition, the annual depreciation is pro-rated over the number of months it is in service for the first year.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. ACTIVITIES FOR GENERATING FUNDS

|   | 30.06.24      | 30.06.23      |
|---|---------------|---------------|
|   | £             | £             |
| Fundraising events and Voluntary income | 36,323        | 24,040        |
| Gift Aid                                | 0             | 3,458         |
|   | <u>36,323</u> | <u>27,499</u> |

## 3. INVESTMENT INCOME

|                          |            |            |
|--------------------------|------------|------------|
| Deposit account interest | <u>421</u> | <u>144</u> |
|--------------------------|------------|------------|

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 30th June 2024 nor for the year ended 30th June 2023.

### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th June 2024 nor for the year ended 30th June 2023.

## 5. TANGIBLE FIXED ASSETS (TFA)

|                       | Freehold<br>Property | Fixtures &<br>Fittings | Total          |
|-----------------------|----------------------|------------------------|----------------|
|                       | £                    | £                      | £              |
| <b>COST</b>           |                      |                        |                |
| At 1st July 2023      | 430,387              | 18,354                 | 448,741        |
| Disposal              | 0                    | 0                      | 0              |
| Purchase              | 0                    | 0                      | 0              |
| At 30th June 2024     | <u>430,387</u>       | <u>18,354</u>          | <u>448,741</u> |
| <b>DEPRECIATION</b>   |                      |                        |                |
| At 1st July 2023      | 14,346               | 8,095                  | 22,441         |
| Disposal              | 0                    | 0                      | 0              |
| Charges for year      | 4,304                | 1,080                  | 5,384          |
| At 30th June 2024     | <u>18,650</u>        | <u>9,175</u>           | <u>27,825</u>  |
| <b>NET BOOK VALUE</b> |                      |                        |                |
| At 30th June 2024     | <u>-14,346</u>       | <u>422,292</u>         | <u>407,946</u> |
| At 30th June 2023     | <u>-14,346</u>       | <u>422,292</u>         | <u>407,946</u> |

There were no additions or disposals of Fixtures and Fittings during year ended 30<sup>th</sup> June 2024. Additions of Fixtures and Fittings represent the installation of Solar Panels completed in December 2022 and the first year of depreciation has been calculated for six months in year ended 30th June 2023. The Charity's Depreciation Policy is stated in Note 1 Accounting Policies.

**6 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR**

|           | <b>30.06.24</b> | <b>30.06.23</b> |
|-----------|-----------------|-----------------|
|           | <b>£</b>        | <b>£</b>        |
| Bank Loan | 5,667           | 5,241           |
|           | <u>5,667</u>    | <u>5,241</u>    |

**7 CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR**

|               | <b>30.06.24</b> | <b>30.06.23</b> |
|---------------|-----------------|-----------------|
|               | <b>£</b>        | <b>£</b>        |
| Bank Loan     | 165,840         | 171,082         |
| Building Fund | 17,911          | 17,911          |
|               | <u>183,752</u>  | <u>188,993</u>  |

| <b>8 MOVEMENT IN FUNDS</b>    | <b>At 30.06.23</b> | <b>Net<br/>Movement<br/>of Funds</b> | <b>At<br/>30.06.24</b> |
|-------------------------------|--------------------|--------------------------------------|------------------------|
|                               | <b>£</b>           | <b>£</b>                             | <b>£</b>               |
| <b>Unrestricted Funds</b>     |                    |                                      |                        |
| General Funds                 | 175,472            | 1,144                                | 176,615                |
| Disposal of Buildings - 19/20 | 94,595             | 0                                    | 94,595                 |
| <b>Total</b>                  | <u>270,067</u>     | <u>1,144</u>                         | <u>271,210</u>         |

**Net Movement in Funds Included in the above are as Follows**

|                           | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Movement<br/>in funds</b> |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
|                           | <b>£</b>                      | <b>£</b>                      | <b>£</b>                     |
| <b>Unrestricted Funds</b> |                               |                               |                              |
| General Funds             | 36,744                        | -35,600                       | 1,144                        |
| <b>Total Funds</b>        | <u>36,744</u>                 | <u>-35,600</u>                | <u>1,144</u>                 |

**THE BUDDHIST COMMUNITY CENTRE LETCHWORTH**

England & Wales - Charity number 1088878

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# Accounts

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# **BUDDHIST COMMUNITY CENTRE LETCHWORTH**

Report of the Trustees

30<sup>th</sup> June 2023

# The Independent Examiner's Report to the Trustees of **BUDDHIST COMMUNITY CENTRE LETCHWORTH**

I report on the accounts for the year ended 30th June 2023 set out on pages 05 to 09.

## **Respective responsibilities of the trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my 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 my attention.

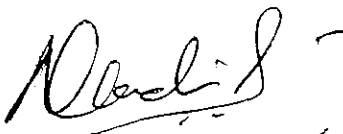
## **Basis of the independent examiner's report**

My 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. I also include consideration of any unusual items or disclosure 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 my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of the 1993 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act. Have not been met or
  
- 2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



06/08/2023

Nadeeka Kodituwakku (ACA SL, CIPFA UK)

35 Langlands Road,

Bedfordshire,

MK41 0GE

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Report of the Trustees For the Year Ended 30th June 2023

The trustees present their report with the financial statements of the charity for the year ended 30th June, 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities issued in March, 2015.

### Objectives and Activities

The Buddhist Community Centre Letchworth (BCCL) is a Buddhist temple practicing the Therawada Buddhist chapter and serve the community including the local schools with religious, devotional and cultural activities. All the services rendered by the resident monks are free of charge.

### Achievements and Performances

During the financial year ended 30<sup>th</sup> June 2023, BCCL carried out various religious, devotional and cultural activities. The Sunday online Global Dhamma school (Vishwa Daham Pasala) was a great success. During the year there was a remarkable growth in devotees and well wishes who participated in various religious and cultural events. We were able to conduct many activities in our new Temple premises at No. 2 Wilbury Farm, Hitchin Road, Arlesey, Bedfordshire, SG15 6SF.

### Financial Review

The main source of income are by monthly subscriptions from the devotee members, fund raising through religious and cultural events and donations from the well wishes. They may be analysed as follows.

| Source of Income                              | Year ending<br>30th June 2023<br>£ | Year ending<br>30th June 2022<br>£ |
|---|------------------------------------|------------------------------------|
| Devotee Members                               | 17,684                             | 16,350                             |
| Katina (religious)                            | 1,290                              | 2,065                              |
| Poson (religious)                             | 1,210                              | 1,045                              |
| Sinhala & Tamil New Year (cultural)           | 1,111                              | 800                                |
| Donations                                     | 2,412                              | 2,515                              |
| Intrest & other income                        | 477                                | 6                                  |
| <b>Income from fundraising and activities</b> | <b>24,184</b>                      | <b>22,781</b>                      |
| Gift Aid                                      | 3,458                              | 3,585                              |
| <b>Total income</b>                           | <b>27,642</b>                      | <b>26,366</b>                      |
| Total Expenditure                             | 27,636                             | 28,783                             |
| Net Income/(Expenditure)                      | <b>7</b>                           | <b>-2,417</b>                      |

## Reserves

The unrestricted funds held at the end of the financial year ended 30th June 2023 was £270,060 compared to the previous year ended 30th June 2022 was £270,066. The reserves are mainly held to cover the on going activities of the BCCL.

## Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A new committee was appointed at the general meeting held in May 2023

| Name                          | Trustees       | Committee                    |
|-------------------------------|----------------|------------------------------|
| Ven. Dediawala Wimala Thero   |                | President                    |
| Mr Upul Jayawardana           | Since Yr. 2013 | Treasurer/ President 2019-23 |
| Ven. Sooriyawawa Kusala Thero |                | Vice President               |
| Mrs Chandani Dias             | Since Yr. 2005 | Secretary                    |
| Mr Prasan de Silva            |                | Ass- Secretary               |
| Mr Amila Welengoda            |                | Treasurer 2019-23            |
| Mr Haris Kodagoda             | Since Yr. 2000 | Ass. Treasurer               |
| Dr Yasa Rajaphaksha           |                | Member                       |
| Mr Colvin Jayasinghe          |                | Member                       |
| Mr Dilip Goonawardana         | Since Yr. 2000 | Member                       |
| Mr Nihal Kularathna           |                | Member                       |
| Mr Pasindu Ranasinghe         |                | Member                       |
| Mrs Manori Pathirage          |                | Member                       |
| Mr Rusiru Kothalawala         |                | Member                       |
| Mr Charith Gunathilaka        |                | Member                       |
| Mr Chaminda Goonasekera       |                | Member                       |
| Mr Pushpa kumara Palansooriya |                | Member                       |
| Mr Kevin Weerasekera          |                | Member                       |
| Mrs Imalka Pathirage          |                | Member                       |
| Mrs Mithila Perera            |                | Member                       |
| Mr. Jayantha Karunadasa       | Since Yr. 2010 | Trustee                      |
| Dr. Yasasiri Rajapakse        | Since Yr. 2000 | Trustee                      |

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number -** 1088878

**Principal Address -** 2 Wilbury Farm  
Hitchin Road  
Arlesey  
Bedfordshire  
SG15 6SF

**Exemption from Disclosure**

There are no exemption from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others

**ON BEHALF OF THE BOARD**



**Mr Upul Jayawardana – President BCCL (2019-2023)**

**Date**

06/08/2023

**BUDDHIST COMMUNITY CENTRE LETCHWORTH****Income & Expenditure**

|                                     |       | Year End 30th<br>June 2023 | Year End 30th<br>June 2022 |
|-------------------------------------|-------|----------------------------|----------------------------|
| <b>RECEIPTS</b>                     | Notes |                            | £                          |
| Donation Box                        |       | 1,005.44                   | 763.67                     |
| Donations                           |       | 1,406.96                   | 1,751.00                   |
| Building Fund                       |       | 0.00                       | 0.00                       |
| Karaoke                             |       | 0.00                       | 0.00                       |
| British gas help scheme             |       | 333.00                     | 0.00                       |
| Close to my Heart                   |       | 0.00                       | 0.00                       |
| New Year                            |       | 1,110.78                   | 800.00                     |
| Wesak                               |       | 0.00                       | 0.00                       |
| Poson                               |       | 1,210.00                   | 1,045.00                   |
| Katina                              |       | 1,290.00                   | 2,065.00                   |
| Sale of Building                    |       | 0.00                       | 0.00                       |
| Subscriptions                       |       | 17,683.88                  | 16,349.88                  |
| <b>Fundraising and activities</b>   |       | <b>24,040.06</b>           | <b>22,774.55</b>           |
| Gift Aid                            |       | 3,458.48                   | 3,585.20                   |
|                                     | 2     | 27,498.54                  | 26,359.75                  |
| Interest on Bank Deposits & Charges | 3     | 143.64                     | 6.32                       |
| <b>TOTAL RECEIPTS</b>               |       | <b>27,642.18</b>           | <b>26,366.07</b>           |
| <b>PAYMENTS</b>                     |       |                            |                            |
| Electricity                         |       | 0.00                       | 0.00                       |
| Gas                                 |       | 5,193.39                   | 3,917.80                   |
| Water                               |       | 579.92                     | 247.31                     |
| Telephone                           |       | 317.88                     | 317.88                     |
| Web Licence & Broad Band            |       | 349.70                     | 332.84                     |
| Insurance                           |       | 875.39                     | 818.88                     |
| Poson                               |       | 130.00                     | 120.00                     |
| Vesak                               |       | 0.00                       | 120.00                     |
| New year celebration                |       | 1,400.00                   | 290.00                     |
| TV License                          |       | 159.00                     | 225.25                     |
| Repairs & Renewals                  |       | 458.00                     | 6,130.94                   |
| Sponsor License Fees                |       | 0.00                       | 536.00                     |
| Printing Postage & Stationery       |       | 0.00                       | 0.00                       |
| Council Tax                         |       | 948.67                     | 1,179.73                   |
| Travel & Sponsor Visiting Monks     |       | 0.00                       | 500.00                     |
| Medical & Other Ex. Monks           |       | 0.00                       | 0.00                       |
| Donations                           |       | 260.00                     | 360.00                     |
| Depreciation Buildings & Fittings   |       | 4,843.82                   | 4,303.87                   |
| Furniture & Equipments              |       | 0.00                       | 188.96                     |
| Katina Expences                     |       | 242.50                     | 565.00                     |
| Dhamma School                       |       | 34.00                      | 0.00                       |
| Bank Loan & Interest                |       | 11,370.53                  | 8,389.40                   |
| Cleaning                            |       | 167.00                     | 239.00                     |
| AGM                                 |       | 305.79                     | 0.00                       |
| <b>TOTAL PAYMENTS</b>               |       | <b>27,635.59</b>           | <b>28,782.86</b>           |
| <b>Net Income/(Expenditure)</b>     |       | <b>6.59</b>                | <b>-2,416.79</b>           |
| <b>Total Funds Brought Forward</b>  |       | <b>175,464.91</b>          | <b>177,881.70</b>          |
| <b>Total Funds Carried Forward</b>  |       | <b>175,471.50</b>          | <b>175,464.91</b>          |

**BUDDHIST COMMUNITY CENTRE LETCHWORTH****Balance Sheet  
At 30th June 2023**

|  |   | 30th June 2023<br>Unrestricted<br>Funds<br>£ | 30th June 2022<br>Unrestricted<br>Funds<br>£ |
|--|---|--|--|
| <b>FIXED ASSETS</b>                              |   |  |  |
| Tangible Assets                                  | 5 | 426,300                                      | 420,345                                      |
| <b>CURRENT ASSETS</b>                            |   |  |  |
| Cash at Bank and in Hand                         |   | 38,001                                       | 50,101                                       |
|  |   | <hr/> 38,001                                 | <hr/> 50,101                                 |
| <b>CREDITORS</b>                                 |   |  |  |
| Amount falling due within one year               | 6 | -5,241                                       | -6,590                                       |
| <b>NET CURRENT ASSETS</b>                        |   | <hr/> 32,760                                 | <hr/> 43,511                                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |   | 459,060                                      | 463,856                                      |
| <b>CREDITORS</b>                                 |   |  |  |
| Amount falling due more than<br>one Year         | 7 | -188,993                                     | -193,796                                     |
| <b>NET ASSETS</b>                                |   | <hr/> 270,066                                | <hr/> 270,060                                |
| <b>FUNDS</b>                                     |   |  |  |
| Unrestricted Funds                               | 8 | 270,066                                      | 270,060                                      |
| <b>TOTAL FUNDS</b>                               |   | <hr/> 270,066                                | <hr/> 270,060                                |



**Amila Welengoda**  
Treasurer (2019-2023)

**5 August 2023**  
Date

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Notes to the Financial Statement

For the Year Ended 30th June 2023

### 1. ACCOUNTING POLICIES

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible Fixed Assets (TFA) and Depreciation**

Depreciation has been calculated on straight line basis as follows;

|                    |          |
|--------------------|----------|
| Fixtures & Fitting | 10% p.a. |
| Land & Building    | 1% p.a.  |

During the year of acquisition, the annual depreciation is pro-rated over the number of months it is in service for the first year.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. ACTIVITIES FOR GENERATING FUNDS**

|   | 30.06.23      | 30.06.22      |
|---|---------------|---------------|
|   | £             | £             |
| Fundraising events and Voluntary income | 24,040        | 22,775        |
| Gift Aid                                | 3,458         | 3,585         |
|   | <u>27,499</u> | <u>26,360</u> |

**3. INVESTMENT INCOME**

|                          |            |          |
|--------------------------|------------|----------|
| Deposit account interest | <u>144</u> | <u>6</u> |
|--------------------------|------------|----------|

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 30th June 2023 nor for the year ended 30th June 2020.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30th June 2023 nor for the year ended 30th June 2022.

**5. TANGIBLE FIXED ASSETS (TFA)**

|                           | Freehold<br>Property | Fixtures &<br>Fittings | Total          |
|---------------------------|----------------------|------------------------|----------------|
|                           | £                    | £                      | £              |
| <b>COST</b>               |                      |                        |                |
| At 1st July 2022          | 430,387              | 7,555                  | 437,942        |
| Disposal                  | 0                    | 0                      | 0              |
| Purchase                  | 0                    | 10,800                 | 10,800         |
| At 30th June 2023         | <u>430,387</u>       | <u>18,355</u>          | <u>448,742</u> |
| <b>DEPRECIATION</b>       |                      |                        |                |
| At 1st July 2022          | 10,042               | 7,555                  | 17,597         |
| Disposal                  | 0                    | 0                      | 0              |
| Charges for year          | 4,304                | 540                    | 4,844          |
| At 30th June 2023         | <u>14,346</u>        | <u>8,095</u>           | <u>22,441</u>  |
| <br><b>NET BOOK VALUE</b> |                      |                        |                |
| At 30th June 2023         | <u>416,042</u>       | <u>10,260</u>          | <u>426,301</u> |
| At 30th June 2022         | <u>420,345</u>       | <u>0</u>               | <u>420,345</u> |

There were additions of Fixtures and Fittings but no disposals of TFA during 2022/23 Financial Year. Additions of Fixures and Fittings represent the installation of Solar Panels completed in December 2022 and the first year of depreciation has been calculated for six months. The Charity's Depreciation Policy is stated in Note 1 Accounting Policies.

**6 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR**

|           | 30.06.23     | 30.06.22     |
|-----------|--------------|--------------|
|           | £            | £            |
| Bank Loan | 5,241        | 6,590        |
|           | <u>0</u>     | <u>0</u>     |
|           | <u>5,241</u> | <u>6,590</u> |

**7 CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR**

|               | 30.06.23       | 30.06.22       |
|---------------|----------------|----------------|
|               | £              | £              |
| Bank Loan     | 171,082        | 175,885        |
| Building Fund | 17,911         | 17,911         |
|               | <u>188,993</u> | <u>193,796</u> |

| <b>8 MOVEMENT IN FUNDS</b>    | Net<br>Movement |          |                |
|-------------------------------|-----------------|----------|----------------|
|                               | At 30.06.22     | of Funds | At 30.06.23    |
|                               | £               | £        | £              |
| <b>Unrestricted Funds</b>     |                 |          |                |
| General Funds                 | 175,465         | 7        | 175,471        |
| Disposal of Buildings - 19/20 | 94,595          | 0        | 94,595         |
| <b>Total</b>                  | <u>270,060</u>  | <u>7</u> | <u>270,066</u> |

**Net Movement in Funds Included in the above are as Follows**

|                           | Incoming<br>Resources | Resources<br>Expended | Movement in<br>funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted Funds</b> |                       |                       |                      |
| General Funds             | 27,642                | -27,636               | 7                    |
| <b>Total Funds</b>        | <u>27,642</u>         | <u>-27,636</u>        | <u>7</u>             |

**THE BUDDHIST COMMUNITY CENTRE LETCHWORTH**

England & Wales - Charity number 1088878

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# Accounts

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# **BUDDHIST COMMUNITY CENTRE LETCHEWORTH**

Report of the Trustees

**30<sup>th</sup> June 2022**

**The Independent Examiner's Report to the Trustees of  
BUDDHIST COMMUNITY CENTRE LETCHWORTH**

I report on the accounts for the year ended 30th June 2022 set out on pages 05 to 09.

**Respective responsibilities of the trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my 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 my attention.

**Basis of the independent examiner's report**

My 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. I also include consideration of any unusual items or disclosure 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of the 1993 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act. Have not been met or
- (2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nadeeka Kodituwakku (ACA SL, CIPFA UK)  
35 Langlands Road,  
Bedfordshire,  
MK41 0GE

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Report of the Trustees For the Year Ended 30th June 2022

The trustees present their report with the financial statements of the charity for the year ended 30th June, 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities issued in March, 2015.

### Objectives and Activities

The Buddhist Community Centre Letchworth (BCCL) is a Buddhist temple practicing the Therawada Buddhist chapter and serve the community including the local schools with religious, devotional and cultural activities. All the services rendered by the resident monks are free of charge.

### Achievements and Performances

During the financial year ended 30<sup>th</sup> June 2022, BCCL carried out various religious, devotional and cultural activities. The Sunday online Global Dhamma school (Vishwa Daham Pasala) was a great success. During the year there was a remarkable growth in devotees and well wishes who participated in various religious and cultural events. We were able to conduct many activities in our new Temple premises at No. 2 Wilbury Farm, Hitchin Road, Arlesey, Bedfordshire, SG15 6SF.

### Financial Review

The main source of income are by monthly subscriptions from the devotee members, fund raising through religious and cultural events and donations from the well wishes. They may be analysed as follows.

| Source of Income                    | Year ending<br>30th June, 2022<br>£ | Year ending<br>30th June, 2021<br>£ |
|-------------------------------------|-------------------------------------|-------------------------------------|
| Devotee Members                     | 16,350                              | 16,956                              |
| Katina (religious)                  | 2,065                               | 0                                   |
| Poson (religious)                   | 1,045                               | 700                                 |
| Sinhala & Tamil New Year (cultural) | 800                                 | 0                                   |
| Donations (well wishers)            | 2,515                               | 10,983                              |
| Gift Aid                            | 3,585                               | 4,768                               |
| Other                               | 6                                   | 34                                  |
| <b>Total Income</b>                 | <b>26,366</b>                       | <b>33,441</b>                       |
| <b>Total Expenditure</b>            | <b>28,783</b>                       | <b>27,472</b>                       |
| <b>Net Income/(Expenditure)</b>     | <b>-2,417</b>                       | <b>5,969</b>                        |

## Reserves

The unrestricted funds held at the end of the financial year ended 30th June 2022 was £175,465 compared to the previous year ended 30th June 2021 was £177,882. The reserves are mainly held to cover the on going activities of the BCCL.

## Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

| <b>Name</b>               | <b>Trustees</b> | <b>Committee members</b>            |
|---------------------------|-----------------|-------------------------------------|
| Mr. Upul Jayawardane      | Since Yr. 2000  | President                           |
| Mr. Prasaj de Silva       |                 | Vice President                      |
| Mrs. Chandani Dias        | Since Yr. 2005  | Secretary                           |
| Mr. Jayantha Karunadasa   | Since Yr. 2010  | Treasurer ( Yr. 2010 to April 2021) |
| Mr. Amila Welengoda       |                 | Treasurer (From May 2021 )          |
| Mr. Dilip Gunawardane     | Since Yr. 2000  | Asst. Treasurer                     |
| Mr. Prasan de Silva       |                 | Joint Secretary                     |
| Mr. Haris Kadagoda        | Since Yr. 2000  | Member                              |
| Dr. Yasasiri Rajapakse    | Since Yr. 2000  | Member                              |
| Mr. Rusiru Kothalawala    |                 | Member                              |
| Mrs. Nilmani Lekamwathage |                 | Member                              |
| Mr. Colvin Jayasinghe     |                 | Member                              |
| Mr. Kevin Lal Weerasekera |                 | Member                              |
| Mrs. Manori Perera        |                 | Member                              |
| Mr. Charith Gunathilaka   |                 | Member                              |
| Mr. Mahesh de Silva       |                 | Member                              |
| Mr. Pasindu Rnansinghe    |                 | Member                              |
| Mr. Nadum Rathnayaka      |                 | Member                              |
| Mr. Tharindu Perera       |                 | Member                              |

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number -** 1088878

**Principal Address -** 2 Wilbury Farm  
Hitchin Road  
Arlesey  
Bedfordshire  
SG15 6SF

**Exemption from Disclosure**

There are no exemption from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others

**ON BEHALF OF THE BOARD**



**Upul Jayawardana – Trustee/President BCCL**

**Date** 23/10/2023

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Income & Expenditure - 30th June 2022

|                                     | Month 30th<br>June 2022 | Year to Date 30th June<br>2022 | Year End 30th<br>June 2021 |
|-------------------------------------|-------------------------|--------------------------------|----------------------------|
| <b>RECEIPTS</b>                     | <b>£</b>                | <b>£</b>                       | <b>£</b>                   |
| Donation Box                        | 88.10                   | 763.67                         | 592.20                     |
| Donations                           | 60.00                   | 1,751.00                       | 10,391.23                  |
| Virgin Money Giving                 | 0.00                    | 0.00                           | 25.00                      |
| New Year                            | 0.00                    | 800.00                         | 0.00                       |
| Wesak                               | 0.00                    | 0.00                           | 0.00                       |
| Poson                               | 1,045.00                | 1,045.00                       | 700.00                     |
| Katina                              | 0.00                    | 2,065.00                       | 0.00                       |
| Subscriptions                       | 1,379.99                | 16,349.88                      | 16,955.82                  |
| <b>Fundraising and activities</b>   | <b>2,573.09</b>         | <b>22,774.55</b>               | <b>28,664.25</b>           |
| Gift Aid                            | 3,585.20                | 3,585.20                       | 4,767.60                   |
|                                     | 6,158.29                | 26,359.75                      | 33,431.85                  |
| Interest on Bank Deposits & Charges | 6.32                    | 6.32                           | 9.07                       |
| <b>TOTAL RECEIPTS</b>               | <b>6,164.61</b>         | <b>26,366.07</b>               | <b>33,440.92</b>           |
| <b>PAYMENTS</b>                     |                         |                                |                            |
| Electricity                         | 604.60                  | 3,917.80                       | 1,560.00                   |
| Water                               | 0.00                    | 247.31                         | 0.00                       |
| Telephone                           | 26.49                   | 317.88                         | 334.42                     |
| Web Licence & Broad Band            | 8.44                    | 332.84                         | 374.09                     |
| Insurance                           | 0.00                    | 818.88                         | 777.63                     |
| Poson                               | 0.00                    | 120.00                         | 0.00                       |
| Vesak                               | 0.00                    | 120.00                         | 0.00                       |
| New year celebration                | 0.00                    | 290.00                         | 0.00                       |
| TV License                          | 13.25                   | 225.25                         | 0.00                       |
| Repairs & Renewals                  | 0.00                    | 6,130.94                       | 5,870.56                   |
| Sponsor License Fees                | 0.00                    | 536.00                         | 0.00                       |
| Printing Postage & Stationery       | 0.00                    | 0.00                           | 418.00                     |
| Council Tax                         | 95.00                   | 1,179.73                       | 976.82                     |
| Travel & Sponsor Visiting Monks     | 0.00                    | 500.00                         | 0.00                       |
| Donations                           | 60.00                   | 360.00                         | 3,398.57                   |
| Depreciation Buildings & Fittings   | 4,303.87                | 4,303.87                       | 4,303.87                   |
| Furniture & Equipment               | 0.00                    | 188.96                         | 253.70                     |
| Katina Expenses                     | 0.00                    | 565.00                         | 0.00                       |
| Dhamma School                       | 0.00                    | 0.00                           | 210.00                     |
| Bank Loan & Interest                | 686.37                  | 8,389.40                       | 8,799.51                   |
| Cleaning                            | 0.00                    | 239.00                         | 195.00                     |
| AGM                                 | 0.00                    | 0.00                           | 0.00                       |
| <b>TOTAL PAYMENTS</b>               | <b>5,798.02</b>         | <b>28,782.86</b>               | <b>27,472.17</b>           |
| <b>Net Income/(Expenditure)</b>     | <b>366.59</b>           | <b>-2,416.79</b>               | <b>5,968.75</b>            |
| <b>Total Funds Brought Forward</b>  |                         | <b>177,881.70</b>              | <b>171,912.95</b>          |
| <b>Total Funds Carried Forward</b>  |                         | <b>175,464.91</b>              | <b>177,881.70</b>          |

**BUDDHIST COMMUNITY CENTRE LETCHWORTH**

**Balance Sheet  
At 30th June 2022**

|  | Notes | 30th June 2022<br>Unrestricted<br>Funds<br>£ | 30th June 2021<br>Unrestricted<br>Funds<br>£ |
|--|-------|--|--|
| <b>FIXED ASSETS</b>                          |       |  |  |
| Tangible Assets                              | 5     | 420,345                                      | 424,648                                      |
| <b>CURRENT ASSETS</b>                        |       |  |  |
| Prepayments & Accrued Income                 |       | 0  | 0  |
| Cash at Bank and in Hand                     |       | 50,101                                       | 57,804                                       |
|  |       | <u>50,101</u>                                | <u>57,804</u>                                |
| <b>CREDITORS</b>                             |       |  |  |
| Amount falling due within one year           | 6     | -6,590                                       | -6,677                                       |
|  |       | <u>43,512</u>                                | <u>51,127</u>                                |
| <b>NET CURRENT ASSETS</b>                    |       |  |  |
|  |       | <u>43,512</u>                                | <u>51,127</u>                                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |  |  |
|  |       | 463,856                                      | 475,775                                      |
| <b>CREDITORS</b>                             |       |  |  |
| Amount falling due more than one Year        | 7     | -193,796                                     | -203,298                                     |
|  |       | <u>270,060</u>                               | <u>272,477</u>                               |
| <b>NET ASSETS</b>                            |       |  |  |
|  |       | <u>270,060</u>                               | <u>272,477</u>                               |
| <b>FUNDS</b>                                 |       |  |  |
| Unrestricted Funds                           | 8     | 175,465                                      | 177,882                                      |
| Disposal of Building Retained Profit (loss)  |       | 94,595                                       | 94,595                                       |
| <b>TOTAL FUNDS</b>                           |       | <u>270,060</u>                               | <u>272,477</u>                               |

  
**Amila Welengoda**  
Treasurer

**01st October 2022**  
Date

# **BUDDHIST COMMUNITY CENTRE LETCHWORTH**

## **Notes to the Financial Statement For the Year Ended 30th June 2022**

### **1. ACCOUNTING POLICIES**

#### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible Fixed Assets (TFA) and Depreciation**

There were no addition or disposals of TFA during 2021/22 financial year.

Depreciation has been calculated as follows;

|                    |          |
|--------------------|----------|
| Fixtures & Fitting | 10% p.a. |
| Land & Building    | 1% p.a.  |

Fixtures and Fitting are fully depreciated.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. ACTIVITIES FOR GENERATING FUNDS

|   | 30.06.22      | 30.06.21      |
|---|---------------|---------------|
|   | £             | £             |
| Fundraising events and Voluntary income | 22,775        | 28,664        |
| Gift Aid                                | 3,585         | 4,768         |
|   | <u>26,360</u> | <u>33,432</u> |

## 3. INVESTMENT INCOME

|                          |          |          |
|--------------------------|----------|----------|
| Deposit account interest | <u>6</u> | <u>9</u> |
|--------------------------|----------|----------|

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

## 5. TANGIBLE FIXED ASSETS

|                       | Freehold<br>Property | Fixtures &<br>Fittings | Total          |
|-----------------------|----------------------|------------------------|----------------|
|                       | £                    | £                      | £              |
| <b>COST</b>           |                      |                        |                |
| At 1st July 2021      | 430,387              | 7,555                  | 437,942        |
| Disposal              |                      |                        | 0              |
| Purchase              |                      |                        | 0              |
| At 30th June 2022     | <u>430,387</u>       | <u>7,555</u>           | <u>437,942</u> |
| <b>DEPRECIATION</b>   |                      |                        |                |
| At 1st July 2021      | 5,738                | 7,555                  | 13,293         |
| Disposal              |                      |                        | 0              |
| Charges for year      | 4,304                | 0                      | 4,304          |
| At 30th June 2022     | <u>10,042</u>        | <u>7,555</u>           | <u>17,597</u>  |
| <b>NET BOOK VALUE</b> |                      |                        |                |
| At 30th June 2022     | <u>420,345</u>       | 0                      | <u>420,345</u> |
| At 30th June 2021     | <u>424,649</u>       | 0                      | <u>424,649</u> |

## 6. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

|           | 30.06.22     | 30.06.21     |
|-----------|--------------|--------------|
|           | £            | £            |
| Bank Loan | 6,590        | 6,677        |
|           | 0            | 0            |
|           | <u>6,590</u> | <u>6,677</u> |

**7 CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR**

|               | <b>30.06.22</b> | <b>30.06.21</b> |
|---------------|-----------------|-----------------|
|               | <b>£</b>        | <b>£</b>        |
| Bank Loan     | 175,885         | 185,387         |
| Building Fund | 17,911          | 17,911          |
|               | <u>193,796</u>  | <u>203,298</u>  |

| <b>8 MOVEMENT IN FUNDS</b> | <b>Net Movement</b> |                 |                    |
|----------------------------|---------------------|-----------------|--------------------|
|                            | <b>At 01.07.21</b>  | <b>of Funds</b> | <b>At 30.06.22</b> |
|                            | <b>£</b>            | <b>£</b>        | <b>£</b>           |
| <b>Unrestricted Funds</b>  |                     |                 |                    |
| General Funds              | 177,882             | -2,417          | 175,465            |
| <b>Total</b>               | <u>177,882</u>      | <u>-2,417</u>   | <u>175,465</u>     |

**Net Movement in Funds Included in the above are as Follows**

|                           | <b>Incoming Resources</b> | <b>Resources Expended</b> | <b>Movement in funds</b> |
|---------------------------|---------------------------|---------------------------|--------------------------|
|                           | <b>£</b>                  | <b>£</b>                  | <b>£</b>                 |
| <b>Unrestricted Funds</b> |                           |                           |                          |
| General Funds             | 26,366                    | -28,783                   | -2,417                   |
| <b>Total Funds</b>        | <u>26,366</u>             | <u>-28,783</u>            | <u>-2,417</u>            |

**THE BUDDHIST COMMUNITY CENTRE LETCHWORTH**

England & Wales - Charity number 1088878

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# Accounts

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The Independent Examiner's Report to the Trustees of  
**BUDDHIST COMMUNITY CENTRE**  
**LETCHWORTH**

**30<sup>th</sup> June 2021**

The Independent Examiner's Report to the Trustees of  
**BUDDHIST COMMUNITY CENTRE LETCHWORTH**

I report on the accounts for the year ended 30th June 2021 set out on pages 01 to 09.

**Respective responsibilities of the trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

It is my 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 my attention.

**Basis of the independent examiner's report**

My 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. I also include consideration of any unusual items or disclosure 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 my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect the requirements
  - to keep accounting records in accordance with Section 41 of the 1993 Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act. Have not been met or
- 2) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



23/11/2021

Nadeeka Kodituwakku (ACA SL, CIPFA UK)

35 Langlands Road,

Bedfordshire, MK41 0GE

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Report of the Trustees For the Year Ended 30th June 2021

The trustees present their report with the financial statements of the charity for the year ended 30th June, 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities issued in March, 2015.

### Objectives and Activities

The Buddhist Community Centre Letchworth (BCCL) is a Buddhist temple practicing the Therawada Buddhist chapter and serve the community including the local schools with religious, devotional and cultural activities. All the services rendered by the resident monks are free of charge.

During the financial year ended 30th June 2021, all annual scheduled activities had to be cancelled due to the COVID 19 restrictions imposed by the UK government. However, BCCL Committee together with the devotees, some religious activities and cultural events were organised virtually. Every Sunday the Dhamma school was also conducted online which was a huge success.

### Financial Review

The main source of income are by monthly subscriptions from the devotee members, fund raising through religious and cultural events and donations from the well wishes. They may be analysed as follows.

| Source of Income                     | Year ending        | Year ending        |
|--------------------------------------|--------------------|--------------------|
|                                      | 30th June,<br>2021 | 30th June,<br>2020 |
|                                      | £                  | £                  |
| Devotee Members                      | 16,956             | 16044              |
| Katina (religious) *                 | 0                  | 1360               |
| Poson (religious)                    | 700                | 270                |
| Sinhala & Tamil New Year (cultural)* | 0                  | 86                 |
| Donations (well-wishers)             | 10,983             | 2457               |
| Gift Aid                             | 4,768              | 3376               |
| Other                                | 34                 | 157                |
| <b>Total Income</b>                  | <b>33,441</b>      | <b>23750</b>       |
| <b>Total Expenditure</b>             | <b>27,472</b>      | <b>14056</b>       |
| <b>Net Income/(Expenditure)</b>      | <b>5,969</b>       | <b>9694</b>        |

\* Annual Katina Ceremony and Sinhala & Tamil New Year were celebrated virtually due to the COVID 19 pandemic.

## Reserves

The unrestricted funds held at the end of the financial year ended 30th June 2021 was £177,882 compared to the previous year ended 30th June 2020 was £171,913. The reserves are mainly held to cover the on going activities of the BCCL.

## Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

| <b>Name</b>               | <b>Trustees</b> | <b>Committee members</b>            |
|---------------------------|-----------------|-------------------------------------|
| Mr. Upul Jayawardane      | Since Yr. 2013  | President                           |
| Mr. Prasaj de Silva       |                 | Vice President                      |
| Mrs. Chandani Dias        | Since Yr. 2005  | Secretary                           |
| Mr. Jayantha Karunadasa   | Since Yr. 2010  | Treasurer ( Yr. 2010 to April 2021) |
| Mr. Amila Welengoda       |                 | Treasurer (From May 2021 )          |
| Mr. Dilip Gunawardane     | Since Yr. 2000  | Asst. Treasurer                     |
| Mr. Prasan de Silva       |                 | Asst. Secretary                     |
| Mr. Haris Kadagoda        | Since Yr. 2000  | Member                              |
| Dr. Yasasiri Rajapakse    | Since Yr. 2000  | Member                              |
| Mr. Rusiru Kothalawala    |                 | Member                              |
| Mrs. Nilmani Lekamwathage |                 | Member                              |
| Mr. Colvin Jayasinghe     |                 | Member                              |
| Mr. Kevin Lal Weerasekera |                 | Member                              |
| Mrs. Manori Perera        |                 | Member                              |
| Mr. Charith Gunathilaka   |                 | Member                              |
| Mr. Mahesh de Silva       |                 | Member                              |
| Mr. Pasindu Rnasinghe     |                 | Member                              |
| Mr. Nadum Rathnayaka      |                 | Member                              |
| Mr. Tharindu Perera       |                 | Member                              |

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number -** 1088878

**Principal Address -** 2 Wilbury Farm  
Hitchin Road  
Arlesey  
Bedfordshire  
SG15 6SF

**Exemption from Disclosure**

There are no exemption from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others

**ON BEHALF OF THE BOARD**



**Upul Jayawardana – Trustee/President BCCL**

**Date**

23/11/21

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Income & Expenditure - 30th June 2021

|                                     |          | Month 30th<br>June 2021 | Year to Date<br>30th June 2021 | Year End 30th June<br>2020 |
|-------------------------------------|----------|-------------------------|--------------------------------|----------------------------|
| <b>RECEIPTS</b>                     | Notes    | £                       | £                              | £                          |
| Donation Box                        |          | 243.70                  | 592.20                         | 467.94                     |
| Donations                           |          | 2,050.00                | 10,391.23                      | 1,989.00                   |
| Virgin Money Giving                 |          | 0.00                    | 25.00                          | 0.00                       |
| New Year                            |          | 0.00                    | 0.00                           | 85.90                      |
| Wesak                               |          | 0.00                    | 0.00                           | 0.00                       |
| Poson                               |          | 700.00                  | 700.00                         | 270.00                     |
| Katina                              |          | 0.00                    | 0.00                           | 1,360.00                   |
| Subscriptions                       |          | 1,204.99                | 16,955.82                      | 16,043.88                  |
| <b>Fundraising and activities</b>   |          | 4,198.69                | 28,664.25                      | 20,216.72                  |
| Gift Aid                            |          | 0.00                    | 4,767.60                       | 3,376.25                   |
|                                     | <b>2</b> | 4,198.69                | 33,431.85                      | 23,592.97                  |
| Interest on Bank Deposits & Charges | <b>3</b> | 9.07                    | 9.07                           | 156.76                     |
| <b>TOTAL RECEIPTS</b>               |          | <b>4,207.76</b>         | <b>33,440.92</b>               | <b>23,749.73</b>           |
| <br>                                |          |                         |                                |                            |
| <b>PAYMENTS</b>                     |          |                         |                                |                            |
| Electricity                         |          | 156.00                  | 1,560.00                       | 342.92                     |
| Gas                                 |          | 0.00                    | 0.00                           | 774.02                     |
| Water                               |          | 0.00                    | 0.00                           | 217.93                     |
| Telephone                           |          | 26.49                   | 334.42                         | 385.59                     |
| Web Licence & Broad Band            |          | 8.44                    | 374.09                         | 772.90                     |
| Insurance                           |          | 0.00                    | 777.63                         | 830.22                     |
| TV License                          |          | 0.00                    | 0.00                           | 0.02                       |
| Repairs & Renewals                  |          | 1,194.95                | 5,870.56                       | 1,727.37                   |
| Sponsor License Fees                |          | 0.00                    | 0.00                           | 0.00                       |
| Printing Postage & Stationery       |          | 0.00                    | 418.00                         | 0.00                       |
| Council Tax                         |          | 90.72                   | 976.82                         | 409.61                     |
| Travel & Sponsor Visiting Monks     |          | 0.00                    | 0.00                           | 3,200.00                   |
| Medical & Other Ex. Monks           |          | 0.00                    | 0.00                           | 278.00                     |
| Donations                           |          | 0.00                    | 3,398.57                       | 0.00                       |
| Depreciation Buildings & Fittings   |          | 4,303.87                | 4,303.87                       | 1,435.00                   |
| Furniture & Equipments              |          | 0.00                    | 253.70                         | 0.00                       |
| Dhamma School                       |          | 0.00                    | 210.00                         | 280.00                     |
| Bank Loan & Interest                |          | 722.27                  | 8,799.51                       | 3,371.64                   |
| Cleaning                            |          | 75.00                   | 195.00                         | 0.00                       |
| AGM                                 |          | 0.00                    | 0.00                           | 30.50                      |
| <b>TOTAL PAYMENTS</b>               |          | <b>6,577.74</b>         | <b>27,472.17</b>               | <b>14,055.72</b>           |
| <br>                                |          |                         |                                |                            |
| <b>Net Income/(Expenditure)</b>     |          | <b>(2369.98)</b>        | <b>5,968.75</b>                | <b>9,694.01</b>            |
| <br>                                |          |                         |                                |                            |
| <b>Total Funds Brought Forward</b>  |          |                         | <b>171,912.95</b>              | 142,571.50                 |
| <br>                                |          |                         |                                |                            |
| <b>Total Funds Carried Forward</b>  |          |                         | <b>177,881.70</b>              | 171,912.95                 |

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Balance Sheet

At 30th June 2021

|  | Notes | 30th June 2021<br>Unrestricted Funds<br>£ | 30th June 2020<br>Unrestricted Funds<br>£ |
|--|-------|---|---|
| <b>FIXED ASSETS</b>                            |       |   |   |
| Tangible Assets                                | 5     | 424,648                                   | 428,952                                   |
| <b>CURRENT ASSETS</b>                          |       |   |   |
| Prepayments & Accrued Income                   | 6     | 0   | 0   |
| Cash at Bank and in Hand                       |       | 57,804                                    | 54,501                                    |
|  |       | <hr/> 57,804                              | <hr/> 54,501                              |
| <b>CREDITORS</b>                               |       |   |   |
| Amount falling due within one year             | 7     | -6,677                                    | -6,969                                    |
|  |       | <hr/> 51,127                              | <hr/> 47,532                              |
| <b>NET CURRENT ASSETS</b>                      |       |   |   |
|  |       | <hr/> 51,127                              | <hr/> 47,532                              |
| <b>TOTAL ASSETS LESS CURRENT</b>               |       |   |   |
| <b>LIABILITIES</b>                             |       |   |   |
|  |       | 475,775                                   | 476,484                                   |
| <b>CREDITORS</b>                               |       |   |   |
| Amount falling due more than<br>one Year       | 8     | -203,298                                  | -209,976                                  |
|  |       | <hr/> 272,477                             | <hr/> 266,508                             |
| <b>NET ASSETS</b>                              |       |   |   |
|  |       | <hr/> 272,477                             | <hr/> 266,508                             |
| <b>FUNDS</b>                                   |       |   |   |
| Unrestricted Funds                             | 9     | 177,882                                   | 171,913                                   |
| Disposal of Building Retained Profit<br>(loss) |       | 94,595                                    | 94,595                                    |
|  |       | <hr/> 272,477                             | <hr/> 266,508                             |
| <b>TOTAL FUNDS</b>                             |       |   |   |
|  |       | <hr/> 272,477                             | <hr/> 266,508                             |



Amila Welengoda - Treasurer

Date: 25th September 2021

# BUDDHIST COMMUNITY CENTRE LETCHWORTH

## Notes to the Financial Statement

For the Year Ended 30th June 2021

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible Fixed Assets (TFA) and Depreciation

There were no addition or disposals of TFA during 2020/21 financial year.

Depreciation has been calculated as follows;

|                    |          |
|--------------------|----------|
| Fixtures & Fitting | 10% p.a. |
| Land & Building    | 1% p.a.  |

Fixtures and Fitting are fully depreciated. New Land & Building was purchased in 2019/20 and 2019/20 depreciation has been pro-rated for 4 months.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. ACTIVITIES FOR GENERATING FUNDS

|   | 30.06.21      | 30.06.20      |
|---|---------------|---------------|
|   | £             | £             |
| Fundraising events and Voluntary income | 28,664        | 20,217        |
| Gift                                    |               |               |
| Aid                                     | 4,768         | 3,376         |
|   | <u>33,432</u> | <u>23,593</u> |

## 3. INVESTMENT INCOME

|                          |          |            |
|--------------------------|----------|------------|
| Deposit account interest | <u>9</u> | <u>157</u> |
|--------------------------|----------|------------|

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

### Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

## 5. TANGIBLE FIXED ASSETS

|                       | Freehold<br>Property | Fixtures &<br>Fittings | Total          |
|-----------------------|----------------------|------------------------|----------------|
|                       | £                    | £                      | £              |
| <b>COST</b>           |                      |                        |                |
| At 1st July 2020      | 430,387              | 7,555                  | 437,942        |
| Disposal              |                      |                        | 0              |
| Purchase              |                      |                        | 0              |
| At 30th June 2021     | <u>430,387</u>       | <u>7,555</u>           | <u>437,942</u> |
| <b>DEPRECIATION</b>   |                      |                        |                |
| At 1st July 2020      | 1,435                | 7,555                  | 8,990          |
| Disposal              |                      |                        | 0              |
| Charges for year      | 4,304                | 0                      | 4,304          |
| At 30th June 2021     | <u>5,739</u>         | <u>7,555</u>           | <u>13,294</u>  |
| <b>NET BOOK VALUE</b> |                      |                        |                |
| At 30th June 2021     | <u>424,648</u>       | <u>0</u>               | <u>424,648</u> |
| At 30th June 2020     | <u>428,952</u>       | <u>0</u>               | <u>428,952</u> |

## 6. PREPAYMENTS & ACCRUED INCOME

|                       | <b>30.06.21</b> | <b>30.06.20</b> |
|-----------------------|-----------------|-----------------|
|                       | <b>£</b>        | <b>£</b>        |
| New Year Celebrations | 0               | 0               |
|                       | <u>0</u>        | <u>0</u>        |

2021 Sri Lankan New Year was celebrated virtually due to the COVID 19 pandemic.

## 7. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

|  | <b>30.06.21</b> | <b>30.06.20</b> |
|--|-----------------|-----------------|
|  | <b>£</b>        | <b>£</b>        |
| Bank Loan *                                      | 6,677           | 6,384           |
| Repair & Renewals                                | 0               | 407             |
| Monks Travel, Sponsor Visiting Monks & Other Ex. | 0               | 178             |
|  | <u>6,677</u>    | <u>6,969</u>    |

\* Prior Year bank loan balance have been re-stated to show the amount due within the next 12 months.

## 8. CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR

|               | <b>30.06.21</b> | <b>30.06.20</b> |
|---------------|-----------------|-----------------|
|               | <b>£</b>        | <b>£</b>        |
| Bank Loan*    | 185,387         | 192,064         |
| Building Fund | 17,911          | 17,911          |
|               | <u>203,298</u>  | <u>209,976</u>  |

\* Prior year bank loan balance have been re-stated to show the amount due within the next 12 months under the Short Term Liabilities.