



BUDDHIST COMMUNITY CENTRE LETCHWORTH

Report of the Trustees

30th 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 30th 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 30th June 2025 £	Year ending 30th June 2024 £
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
Income from fundraising and activities	35,241	36,323
Gift Aid		0
Total income	35,241	36,323
Total Expenditure	31,882	35,270
Net Income/(Expenditure)	3,359	1,052

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. Sooriawawa 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

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2 Wilbury Farm
Hitchin Road
Arlesey
Bedfordshire
SG15 6SF

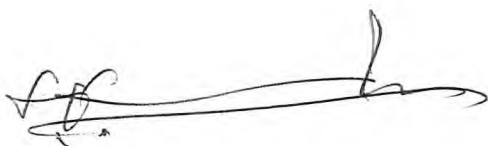
Exemption from Disclosure

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 30th June 2025	Year End 30th June 2024
		£	£
RECEIPTS	Notes		
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
Fundraising and activities		34,797.84	36,322.66
Gift Aid		0.00	0.00
	2	34,797.84	36,322.66
Interest on Bank Deposits & Charges	3	443.11	421.36
TOTAL RECEIPTS		35,240.95	36,744.02
PAYMENTS			
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
TOTAL PAYMENTS		31,882.17	35,600.06
Net Income/(Expenditure)		3358.78	1,143.96
Total Funds Brought Forward		176,615.46	175,471.50
Total Funds Carried Forward		179,974.24	176,615.46

BUDDHIST COMMUNITY CENTRE LETCHWORTH**Balance Sheet**

as at 30th June 2025

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


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>
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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 Property	Fixtures & Fittings	Total
	£	£	£
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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 Movement of Funds	At 30.06.25
		£	£	£
	Unrestricted Funds			
	General Funds	176,615	3,359	179,974
	Disposal of Buildings - 19/20	94,595	0	94,595
	Total	<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	Resources Expended	Movement in funds
	£	£	£
Unrestricted Funds			
General Funds	35,241	-31,882	3,359
Total Funds	<u>35,241</u>	<u>-31,882</u>	<u>3,359</u>