

TRIRATNA BUDDHIST COMMUNITY (LEEDS)

England & Wales · Charity number 1132691

Details

Other names FRIENDS OF THE WESTERN BUDDHIST ORDER (LEEDS)

Status Registered

Legal form Charitable company

Company number [06977449](#)

Registered 2009-11-13

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

Contact

Address Beech House
Troy Road
Horsforth
Leeds
LS18 5NQ

Phone 01132445256

Email enquiries@leedsbuddhistcentre.org

Website www.leedsbuddhistcentre.org

Activities

Objects: THE ADVANCEMENT OF THE BUDDHIST RELIGION IN PARTICULAR;1. TO ENCOURAGE MEMBERS TO LIVE IN ACCORDANCE WITH THE TEACHINGS OF THE BUDDHA2. TO SUPPORT ORDAINED MEMBERS OF THE WESTERN BUDDHIST ORDER AND DULY ORDAINEDBUDDHISTS, AT THE DISCRETION OF THE DIRECTORS OF FRIENDS OF THE WESTERN BUDDHIST ORDER (LEEDS)3. T O MAINTAIN CLOSE COMMUNICATION WITH AND WORK UNDER THE GUIDANCE OF THE WESTERNBUDDHIST ORDER AND IN CO-OPERATION WITH OTHER GROUPS WITH THE SAME OBJECTS.4. TO USE APPLICATIONS OF THE BUDDHA'S TEACHING TO PROMOTE THE HEALTH AND WELL-BEING OF ALL.

Activities: WE RUN LEEDS BUDDHIST CENTRE TO EXPLORE AND SHARE THE DHARMA WITH OTHERS. WE PRACTISE LIVING IN ACCORDANCE WITH THE TEACHINGS OF THE BUDDHA IN OUR COMMUNITY AND WIDER LIVES. THE CHARITY IS RUN BY A COUNCIL OF TRUSTEES (DIRECTORS): ORDER MEMBERS AND MITRAS WITH A FORMAL CONNECTION WITH THE TRIRATNA BUDDHIST ORDER AND COMMUNITY. THE CENTRE IS RUN IN THE CONTEXT OF THE TRIRATNA BUDDHIST COMMUNITY.

Classification

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

Geography

- **Area of benefit:** LEEDS
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-30	£35,158	£25,304	-	-
2024-07-30	£49,103	£30,625	-	-
2023-07-30	£89,806	£58,754	-	-
2022-07-30	£43,920	£12,997	-	-
2021-07-30	£22,997	£13,164	-	-

Trustees

Name	Role	Appointed
Andrew Bickley		2020-04-10
Debra Keighley		2021-06-20
JOHN HALSALL		2013-05-27
Kathy Jarvis		2024-03-11
Mx Nagakusala Hiromi Dharmacharin		2021-02-12
Teresa Coldicott		2019-06-03

TRIRATNA BUDDHIST COMMUNITY (LEEDS)

England & Wales - Charity number 1132691

Accounts

Triratna Buddhist Community (Leeds)

Charity number 1132691

A company limited by guarantee, number 06977449

Annual Report and Financial Statement

for the period 1 August 2024 to 31 July 2025

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

John Halsall
Giles Watts
Andrew Bickley
Teresa Coldicott
Nagakusala Dharmachari
Debra Keighley
Kathy Jarvis

Charity number 1132691 Registered in England and Wales
Company number 06977449 Registered in England and Wales

Registered and principal address

Beech House Troy Road Horsforth Leeds LS18 5NQ

Bankers

Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
Triodos Bank, Deanery Road, Bristol, BS1 5AS

Independent examiner

Catherine Muller

Structure, governance and management

The charity is a company limited by guarantee and was formed on 30 July 2009. It is governed by a memorandum and articles of association as amended on 26 October 2009 and 7 August 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2025

Objectives and activities

The charity's objects

The advancement of the Buddhist Religion; in particular:

1. To encourage members to live in accordance with the teachings of the Buddha.
2. To support ordained members of the Triratna Buddhist Order and duly ordained Buddhists, at the discretion of the Directors of Triratna Buddhist Community (Leeds).
3. To maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups with the same objects.
4. To use applications of the Buddha's teaching to promote the health and well-being of all.

The charity's main activities

Triratna Buddhist Community (Leeds) runs Leeds Buddhist Centre and its activities. Through Leeds Buddhist Centre we have taught the practice of Buddhism and meditation since our foundation in 1983. The Centre is affiliated to the Triratna Buddhist Community, an international Buddhist movement with many Centres throughout the UK and around the world. The Triratna Buddhist Community draws from different Buddhist traditions and aims to apply the principles of Buddhism to modern life.

The main objective of Triratna (Leeds) is the advancement of the Buddhist religion. In particular this means that we:

1. Encourage members and others to live in accordance with the Teachings of the Buddha.

We aim to support people who want to learn about and practice Buddhism. To do this, we provide courses in Buddhist teaching (Dharma), including basic meditation techniques, and further classes and courses for those who want a deeper understanding of Buddhist practice and how this can be explored in contemporary society.

We have a small bookshop and a library to provide access to Buddhist literature not easily available elsewhere.

Our work is done by sangha (our community) members on a voluntary basis. We raise money from donations at the classes and events we run at the Centre, from donations from the community, and from courses we run for external organisations.

We try and promote the Buddhist ethic of 'dana' or giving, so most of our activities are paid for by donation and people are free to attend even if they have no money.

We have a commitment to making our activities and premises accessible to all by providing access for disabled people. Our new premises have a ramp, providing access for most wheelchair users.

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2025

2. Support ordained members of the Triratna Buddhist Order and other duly ordained Buddhists, at the discretion of the council of Triratna (Leeds).

This year we provided financial support for three members of the Triratna Buddhist Order by paying for them to go on retreat; they support other members of the sangha in their daily Buddhist practice. The contribution made by members of the Triratna Buddhist Order remains essential to provide the experience, depth of practice and understanding of Buddhism needed in a spiritual community, and to make this available to others.

3. Maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups, with the same objects.

We work in co-operation with other Triratna Centres, retreat centres and with the Preceptors College (which oversees the ordination process). This allows us to maintain clarity with regard to our vision, to benefit from the experience of other groups with similar objectives, and so make the best use of the resources we have in Leeds.

There are a number of Buddhist groups in the Leeds area, supporting an estimated 2,900 Buddhists in the Leeds District (Census 2021). We feel we have a good relationship with other groups. Some years we mark Wesak (Buddha day) with a joint celebration. Our meditation classes are attended by people of different faiths and of none.

4. Use the applications of the Buddha's teaching to promote the health and well-being of all.

Our practice as Buddhists means our concern for others' well-being extends beyond our own sangha, and wherever possible we engage with and respond to the wider community. Leeds Mindfulness Co-operative, most of whose members are part of our community at Leeds Buddhist Centre, runs Breathworks Mindfulness courses; these are non-religious courses which introduce mindfulness practices for people with chronic pain, ill health or stress.

We feel we are an active part of the Leeds community, contributing to people's lives and well-being in our sangha and beyond. We provide an accessible Buddhist Centre for Leeds, and West and North Yorkshire, but there are no restrictions based on where people live. People currently come to our classes and sangha activities from as far away as Hebden Bridge, Keighley, Harrogate, York and Huddersfield. Our community is made up of members of the Triratna Buddhist Order, Mitras — people who have made a formal commitment to practice with the Triratna Buddhist Community, and a wider group of friends exploring Buddhism, meditation and mindfulness.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2025

Achievements and performance

Our main community practice event continued to be our weekly Sangha Night meetings at our premises in Horsforth, Leeds. Members of our community joined our Sangha Night meetings in-person or online. We also continued our weekly drop-in guided meditation on Wednesday lunchtimes, which was open to everyone; people joined these meditations in-person or online. We have some regular attendees at our Sangha nights and Wednesday lunchtime meditations who join through Zoom who live some distance away, or are unable to attend the Buddhist Centre through illness.

We offered three courses for newcomers starting in September, January and April; each course comprised of six classes on Tuesday evenings at the Buddhist Centre. In June we offered a follow-on course on six Tuesday evenings. During the year we also held three regular study classes, two of these were for mitras, people who have committed to practising in our community, and the other study group was for people new to our community who wanted to go deeper with their practice of Buddhism. One study group met online, and two met face-to-face. In November and March we held residential weekend retreats of our community at The Beamsley Project in a lovely part of Wharfedale. In autumn 2024, we offered Diving Deep in Meditation classes on four consecutive Tuesday evenings. And from May, we offered a Silent Sunday Sit each month at the Buddhist Centre on Sunday mornings.

Between September and July, we held twelve day retreats at our Buddhist Centre. These included two study days, three men's days, and festival days for Padmasambhava Day, Buddha Day and Dharma Day. In November we welcomed Subhadramati, a visiting teacher from the London Buddhist Centre, who led a day retreat for women Order members and women who are training for ordination.

Over the year we held an open study evening some months, and a puja evening most months. In addition our Centre hosted practice gatherings of Order members, including two Order days, and gatherings of people who are training for ordination. On New Year's Eve we held a new year ritual. And a new book club started meeting.

In July we were delighted to welcome Gunasakhi from being ordained during a long retreat at Akashavarna. Also in July we witnessed our friend Colin go forth to his ordination retreat.

Our Centre also hosted classes and day retreats run by the Leeds Mindfulness Cooperative, and monthly classes in Yoga Nidra led by our friend Vanessa.

Our Centre is run and sustained by volunteers. The gardening team has been looking after our garden where new benches have been installed, and some small trees removed. Our chair Nagakusala took part in meetings of the Triratna European Chairs' Assembly, and our mitra coveners Akashadaya and Sarahadaya joined mitra conveners' retreats.

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2025

Financial review

The income for the year was £35,158 and the expenditure was £25,304, net income for the year was £9,854.

Trustees contributed £229 in in-kind donations in the year.

In 2023 The Windhorse Trust made secured loan of £150,000 for the purchase of our premises, repayable after 10 years. The terms of this loan were generous, with interest capped at 3% for the first two years of the term. Interest thereafter would be variable at 2% above base rate. There are no capital repayments due for the first 2 years. Capital repayments began at £2500 per quarter in January 2025 and increase annually thereafter.

Having reviewed our forecasts and reserves, we have concluded that the organisation can continue and be treated as a going concern for the next 12 months and beyond.

Reserves policy

The Charities reserves policy is to have 3 months expenditure, measured by the net current assets figure on the balance sheet, as it relates to 25% of the total expenditure as shown on the income and expenditure account. Currently reserves, as defined above, are £14,342 and expected quarterly expenditure is £6,895 (allowing for a 10% increase in costs) so we are well above our target.

The charity's free reserves, excluding fixed assets, at the year end were in deficit by £68,532. This figure takes into account the long term creditor of £82,874 relating to the loan to purchase the property. This deficit figure is considerably lower than that in 2024 (£84,099) and the trustees are confident that the loan will be able to be repaid out of income in the year the repayments are due and that excluding the long term creditor figure gives a realistic free reserves figure.

The charity held 3 designated funds at the end of the year totalling £1,519, as follows: £767 for roof repairs, £615 for a new shed and £137 for a gift for our departing centre president.

Triratna Buddhist Community (Leeds)

Independent examiner's report to the trustees of Triratna Buddhist Community (Leeds)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out our examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Catherine Muller

A Commune in the North Ltd
The Farmhouse, Jossey Lane
Bentley
DONCASTER
DN5 OBS

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
summary income and expenditure account
for the year ended 31 July 2025

	Notes	2025 Total Funds	2024 Total Funds
Income From:			
Grants and Donations	2	34472	48139
Bookshop Sales		435	166
Fundraising		0	699
Bank Interest		251	99
Total Income		35158	49103
Expenditure On:			
Charitable Activities		24970	30625
Governance Costs		334	334
Cost of Book sales		0	0
Total Expenditure		25304	30959
Next Income / Expenditure		9854	18144
Fund Balances Brought Forward		190119	171641
Fund balances Carried Forward		199973	190119

All incoming resources and resources expended derive from continuing activities

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
Balance Sheet
for the year ended 31 July 2025

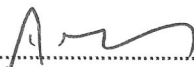
	Notes	2025 £	2024 £
Fixed Assets			
Building	4	<u>268505</u>	<u>274218</u>
Total Fixed Assets		<u>268505</u>	<u>274218</u>
Current Assets			
Debtors and Prepayments	5	4974	4582
Cash at bank and at hand	6	<u>20732</u>	<u>12169</u>
Total Current Assets		<u>25706</u>	<u>16751</u>
Current Liabilities:			
amounts falling due in one year			
Creditors and Accruals	7	<u>11364</u>	<u>7900</u>
Total Current Liabilities		<u>11364</u>	<u>7900</u>
Net Current assets / (liabilities)		<u>14342</u>	<u>8851</u>
Total assets less current liabilities		<u>282847</u>	<u>283069</u>
Creditors: amounts falling die after one year	8	<u>82874</u>	<u>92950</u>
Net Assets		<u>199973</u>	<u>190119</u>
Designated Fund (roof repairs)		767	
Designated Fund (rijumitra gift)		137	
Designated Fund (new shed)		615	
General Fund		<u>199206</u>	
Total Funds		<u>199973</u>	

For the year ended 31v July 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable tom companies subject to the small companies regime and with FRS 102.

The financial statements were approved by the board of trustees on 02/02/2026

Signed  (Trustee)

Triratna Buddhist Community (Leeds)

Notes to the accounts

for the year ended 31 July 2025

1. Accounting Policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible Fixed Assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land and Buildings; Over 50 years

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Triratna Buddhist Community (Leeds)
Notes to the accounts
for the year ended 31 July 2025

2. Grant and Donations	2025	2024
	£	£
Retreats	6642	7116
Other events and classes	5095	3940
Other donations (including gift aid)	22735	37083
	<u>34472</u>	<u>48139</u>

3. Restricted funds

A Fund entitled "New Building Fund" was a restricted fund up to the end of the previous accounting year. The purpose of the restriction was to provide funds towards the purchase and refurbishment of a new building. This fund was closed and the balance of £22044 was transferred to general funds

4. Tangible Assets	Land and Buildings	Total
	£	£
Cost		
At 1 August 2024	285644	285644
Additions	0	0
At 31 July 2025	<u>285644</u>	<u>285644</u>
Depreciation		
At 1 August 2024	11426	11426
Charge for the year	5713	5713
At 31 July 2025	<u>17139</u>	<u>17139</u>
Net book value		
At 1 August 2024	<u>274218</u>	<u>274218</u>
At 31 July 2025	<u>268505</u>	<u>268505</u>

5. Debtors and prepayments	2025	2024
	£	£
Prepayments	3374	2332
Other debtors	1600	2250
	<u>4974</u>	<u>4582</u>

6. Cash at bank and at hand	2025	2024
	£	£
Cash at bank	20656	11839
Cash at hand	75	330
	<u>20731</u>	<u>12169</u>

Triratna Buddhist Community (Leeds)
Notes to the accounts
for the year ended 31 July 2025

7. Creditors and Accruals	2025	2024
	£	£
Building Loan due within one year	10076	7000
Accruals	1288	600
	<u>11364</u>	<u>7600</u>

8. Creditors; Amounts falling due after one year	2025	2024
	£	£
Building Loan	82874	92950
	<u>82874</u>	<u>92950</u>

9. Related party transactions

Donations from trustees and related parties

The total value of unconditional donations to the charity from the trustees or related parties was £4240 (2023; £42024)

Trustee expenses

During the year two trustees were paid a total of £145 in respect of travel. (previous year; one trustee was paid £338)

Trustee remuneration and benefits

1 trustees received benefits totalling £690 in the year.

Other transactions with trustees or related parties		2025	2024
		£	£
Name of Trustee	Item		
Dharmachari Samanartha	Stipend	0	5313
		<u>0</u>	<u>5313</u>

10. Funds held as agent	2024	2023
	£	£
Gender Diverse Chapter of Triratna UK		
Funds at 1 August	901	280
Incoming Funds	699	1316
Funds Expended	1209	695
Funds at 31 July	391	901

TRIRATNA BUDDHIST COMMUNITY (LEEDS)

England & Wales - Charity number 1132691

Accounts

Triratna Buddhist Community (Leeds)

Charity number 1132691

A company limited by guarantee number 06977449

Annual Report & Financial Statements

for the period 1 August 2023 to 31 July 2024

Triratna Buddhist Community (Leeds)
Trustees' report for the year ended 31 July 2024

Reference and administrative details of the charity, its trustees and advisors:

The trustees during the financial year and up to and including the date the report was approved were:

John Halsall
Dharmachari Samanartha (resigned May 2024)
Giles Watts
Andrew Bickley
Teresa Coldicott
Nagakusala Dharmacharin
Debra Keighley
Kathy Jarvis (appointed March 2024)

Charity number 1132691 Registered in England and Wales
Company number 06977449 Registered in England and Wales

Registered and principal address:

Beech House, Troy Road, Horsforth, Leeds, LS18 5NQ

Bankers:

Charities Aid Foundation, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.
Triodos Bank, Deanery Rd, Bristol BS1 5AS

Independent examiners:

Catherine Muller and Rachel Boyd

Structure, governance and management

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Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2024

Objectives and activities

The charity's objects:

The advancement of the Buddhist Religion in particular:

1. To encourage members to live in accordance with the teachings of the Buddha.
2. To support ordained members of the Triratna Buddhist Order and duly ordained Buddhists, at the discretion of the Directors of Triratna Buddhist Community (Leeds).
3. To maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups with the same objects.
4. To use applications of the Buddha's teaching to promote the health and well-being of all.

The charity's main activities

Triratna Buddhist Community (Leeds) runs Leeds Buddhist Centre and its activities. Through Leeds Buddhist Centre we have taught the practice of Buddhism and meditation since our foundation in 1983. The Centre is affiliated to the Triratna Buddhist Community, an international Buddhist movement with many Centres throughout the UK and the world. The Triratna Buddhist Community draws from different Buddhist traditions and aims to apply the principles of Buddhism to modern life.

The main objective of Triratna (Leeds) is the advancement of the Buddhist religion. In particular this means that we: Encourage members and others to live in accordance with the Teachings of the Buddha. We aim to support people who want to learn about and practice Buddhism. To do this, we provide courses in Buddhist teaching (Dharma), including basic meditation techniques, and further classes and courses for those who want a deeper understanding of Buddhist practice and how this can be explored in contemporary society.

We have a library to provide access to Buddhist literature not easily available elsewhere. Our work is done by Sangha (our community) members on a voluntary basis. We raise money from donations at the classes and events we run at the Centre, from donations from the community, and from courses we run for external organisations. We try and promote the Buddhist ethic of 'dana' or giving, so most of our activities are paid for by donation and people are free to attend even if they have no money. We have a commitment to making our activities and premises accessible to all by providing access for disabled people. The centre has been adapted to provide access to most wheelchair users.

The contribution made by members of the Triratna Buddhist Order remains essential to provide the experience, depth of practice and understanding of Buddhism needed in a spiritual community, and to make this available to others.

We maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups, with the same objects.

We work in co-operation with other Triratna Centres, retreat centres and with the Preceptors College (which oversees the ordination process). This allows us to maintain clarity with regard to our vision, to benefit from the experience of other groups with similar objectives, and so make the best use of the resources we have in Leeds.

There are a number of Buddhist groups in the Leeds area, supporting an estimated 2,900 Buddhists in the Leeds District (Census 2021). Our meditation classes are attended by people of different faiths and of none.

We use the application of the Buddha's teaching to promote the health and well-being of all. Our practice as Buddhists means our concern for others' well-being extends beyond our own Sangha, and wherever possible we engage with and respond to the wider community.

We feel we are an active part of the Leeds community, contributing to people's lives and well-being in our Sangha and beyond. We provide an accessible Buddhist Centre for Leeds, and West and North Yorkshire, but there are no restrictions based on where people live. People currently come to our classes and sangha activities from as far away as Hebden Bridge, Keighley, Skipton, Huddersfield, Harrogate and York. Our community is made up of members of the Triratna Buddhist Order, Mitras — people who have made a formal commitment to practice with the Triratna Buddhist Community, and a wider group of friends exploring Buddhism, meditation and mindfulness.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

Our main community practice event continued to be our weekly Sangha Night meetings at our premises in Horsforth. Members of our community joined our Sangha Night meetings in-person or online.

We continued our weekly drop-in guided meditation on Wednesday lunchtimes, which was open to everyone. These were held online throughout the year, and for the second part of the year people could join these meditations in-person too.

On Tuesday evenings we held online-only practice evenings for members of our community. This has been highly valued, including by those who cannot easily travel to our Buddhist Centre in the evenings.

We offered three courses for newcomers starting in September, January and April: Radical Dharma & Meditation twice, and Exploring Buddhism and Buddhist Practice in our Everyday Lives. Each course comprised of six classes on Tuesday evenings at the Buddhist Centre. After each course we offered a follow-on course at our Thursday evening Sangha Nights.

During the year we also held two regular study classes for Mitras, people who have committed to practising in our community. One study group met online, and the other met face-to-face. In November and March we held residential weekend retreats of our community at The Beamsley Project in Wharfedale.

Between September and July, we held a dozen or so day retreats at our Buddhist Centre. These included a women's day, two Order days, two study days, a Wesak (Buddha day) festival, a day for newcomers, a men's day, a day retreat for mitras and Order Members, and festival days for Padmasambhava, Triratna Day and Dharma Day.

In late December, Sarahadaya and Jules hosted a mid-winter cultural evening at our Centre of music, singing, stories and poetry. And on New Year's Eve we held a puja.

On 28th September 2023, Cat, Hilary and Jan became Mitras at a ceremony witnessed by friends, family and members of our community. In April, George, Lukas and Ray became Mitras, and in May, Annie became a Mitra; each ceremony was witnessed by friends and family at our Centre. Our Centre is run and sustained by volunteers. This year our Heart Kula practice mornings for our volunteers resumed, to support each other and keep in communication. The gardening team has been looking after our garden.

In April, Samanartha stepped down as a trustee having been one for almost thirty years. The trustees rejoiced in his service and his merits.

Financial review

The income for the year was £49103 and the expenditure was £30625, net income for the year was £18478.

Trustees also personally settled contractors invoices for work to the value of £4200, this amount is included in donations.

In 2023 The Windhorse Trust made secured loan of £150,000 for the purchase of our premises, repayable after 10 years. The terms of this loan were generous, with interest capped at 3% for the first two years of the term. Interest thereafter would be variable at 2% above base rate. There are no capital repayments due for the first 2 years. Capital repayments begin at £2500 per quarter in January 2025 and increase annually thereafter.

Our monthly income has increased in the last year and, having reviewed our forecasts and reserves, we have concluded that the organisation can continue and be treated as a going concern for the next 12 months and beyond.

Reserves policy

The Charities reserves policy is to have 3 months expenditure, measured by the net current assets figure on the balance sheet, as it relates to 25% of the total expenditure as shown on the income and expenditure account. Currently reserves, as defined above, are £8851 and expected quarterly expenditure is £7565 so we are within our target.

This assumes that expenditure continues at a similar level, and relates to 31/7/2024.

The charity's free reserves, excluding fixed assets, at the year end were in deficit by £84099. This figure takes into account the long term creditor of £99950 relating to the loan to purchase the property. This deficit figure is considerably lower than that in 2023 (£108290) and the trustees are confident that the loan will be able to be repaid out of income in the year the repayments are due and that excluding the long term creditor figure gives a realistic free reserves figure.

The charity held a designated fund at the end of the year of £367 to cover future roof repairs

Triratna Buddhist Community (Leeds)

Independent examiner's report to the trustees of Triratna Buddhist Community (Leeds)

We report to the charity trustees on our examination of the accounts of the charitable company for the year ended 31 July 2024, which are set out on pages X to Y.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Rachel Boyd (CIPFA qualified)
11/01/25



Cath Muller

A Commune in the North Ltd
The Farmhouse, Jossey Lane
Bentley
DONCASTER
DN5 0BS

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
summary income and expenditure account
for the year ended 31 July 2024

	Notes	2024 Total Funds	2023 Total Funds
Income From:			
Grants and Donations	2	48109	87086
Sales and Fees		196	124
Fundraising		699	2500
Bank Interest		99	96
Total Income		49103	89806
Expenditure On:			
Stipends		3985	5313
Retreats		3575	4002
Centre Costs		5586	2677
Other Admin Costs		0	39
Premises Costs		8995	33879
Independent Examination		300	1020
Collection For Individuals		0	700
Loan Interest		2471	2904
Legal and Professional Fees		0	2507
Depreciation		5713	5713
Total Expenditure		30625	58754
Next Income / Expenditure		18478	31052
Fund Balances Brought Forward		171641	140589
Fund balances Carried Forwrd		190119	171641

All incoming resources and resources expended derive from continuing activities

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
Balance Sheet
for the year ended 31 July 2024

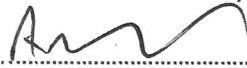
	Notes	2024 £	2023 £
Fixed Assets			
Building	4	274218	279931
Total Fixed Assets		<u>274218</u>	<u>279931</u>
Current Assets			
Debtors and Prepayments	5	4582	7082
Cash at bank and at hand	6	12169	19502
Total Current Assets		<u>16751</u>	<u>26584</u>
Current Liabilities:			
amounts falling due in one year			
Creditors and Accruals	7	7900	18081
Total Current Liabilities		<u>7900</u>	<u>18081</u>
Net Current assets / (liabilities)		<u>8851</u>	<u>8503</u>
Total assets less current liabilities		<u>283069</u>	<u>288434</u>
Creditors: amounts falling due after one year	8	92950	116793
Net Assets		<u>190119</u>	<u>171641</u>
Designated Fund (roof repairs)		367	
General Fund		189752	
Total Funds		<u>190119</u>	

For the year ended 31 July 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with FRS 102.

The financial statements were approved by the board of trustees on 17 February 2025

Signed  (Trustee)

Name Andrew Bideley (Solapala)

Triratna Buddhist Community (Leeds)

Notes to the accounts

for the year ended 31 July 2024

1. Accounting Policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the charities act 2011

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the charity will receive the resources and the monetary value can be measured with sufficient reliability

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible Fixed Assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land and Buildings; Over 50 years

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the

Triratna Buddhist Community (Leeds)
Notes to the accounts
for the year ended 31 July 2024

2. Grant and Donations	2024	2023
	£	£
Retreats	7116	5528
Other events and classes	3940	1082
Other donations (including gift aid)	37053	80476
	<u>48109</u>	<u>87086</u>

3. Restricted funds

A Fund entitled "New Building Fund" was a restricted fund up to the end of the previous accounting year. The purpose of the restriction was to provide funds towards the purchase and refurbishment of a new building. This fund was closed and the balance of £22044 was transferred to general funds

4. Tangible Assets	Land and Buildings	Total
	£	£
Cost		
At 1 August 2023	285644	285644
Additions	0	0
At 31 July 2024	<u>285644</u>	<u>285644</u>
Depreciation		
At 1 August 2023	5713	5713
Charge for the year	5713	5713
At 31 July 2024	<u>11426</u>	<u>11426</u>
Net book value		
At 1 August 2023	<u>279931</u>	<u>279931</u>
At 31 July 2024	<u>274218</u>	<u>274218</u>

5. Debtors and prepayments	2024	2023
	£	£
Prepayments	2332	1177
Other debtors	2250	5905
	<u>4582</u>	<u>7082</u>

6. Cash at bank and at hand	2024	2023
	£	£
Cash at bank	11839	19727
Cash at hand	330	55
	<u>12169</u>	<u>19782</u>

Triratna Buddhist Community (Leeds)
Notes to the accounts
for the year ended 31 July 2024

7. Creditors and Accruals	2024	2023
	£	£
Building Loan due within one year	7000	14157
Accruals	900	3924
	<u>7900</u>	<u>18081</u>

8. Creditors; Amounts falling due after one year	2024	2023
	£	£
Building Loan	92950	116793
	<u>92950</u>	<u>116793</u>

Security Over Assets

The Windhorse Trust who has made the loan to Triratna Buddhist Community (Leeds) has a charge over the property Beech House, Troy Road, Horsforth, LS18 5NQ

9. Related party transactions

Donations from trustees and related parties

The total value of unconditional donations to the charity from the trustees or related parties was £4240 (2023; £42024)

Trustee expenses

During the year two trustees were paid a total of £145 in respect of travel. (previous year; one trustee was paid £338)

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties		2024	2023
		£	£
Name of Trustee	Item		
Dharmachari Samanartha	Stipend	3985	5313
		<u>3985</u>	<u>5313</u>

10. Funds held as agent	2024	2023
	£	£
Gender Diverse Chapter of Triratna UK		
Funds at 1 August	280	393
Incoming Funds	1316	1101
Funds Expended	695	1214
Funds at 31 July	901	280

TRIRATNA BUDDHIST COMMUNITY (LEEDS)

England & Wales - Charity number 1132691

Accounts

Triratna Buddhist Community (Leeds)

Charity number 1132691

A company limited by guarantee number 06977449

Annual Report and Financial Statements for the year ended 31 July 2023



Triratna Buddhist Community (Leeds)

Annual Report and Financial Statements for the year ended 31 July 2023

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Statement of financial activities	8
Balance sheet	9
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Prepared by West Yorkshire Community Accountancy Service CIO

Triratna Buddhist Community (Leeds)

Trustees' report for the year ended 31 July 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name

John Halsall
Dharmachari Samanartha
Giles Watts
Andrew Bickley
Teresa Coldicott
Nagakusala Dharmacharin
Debra Keighley

Charity number 1132691 Registered in England and Wales

Company number 06977449 Registered in England and Wales

Registered and principal address

Beech House
Troy Road
Horsforth
Leeds
LS18 5NQ

Bankers

Charities Aid Foundation
10 St. Bride Street
London
EC4A 4AD

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport, South Wales
NP20 1PX

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 30 July 2009. It is governed by a memorandum and articles of association as amended on 26 October 2009 and 7 August 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2023

Objectives and activities

The charity's objects

The advancement of the Buddhist Religion in particular:

1. To encourage members to live in accordance with the teachings of the Buddha.
2. To support ordained members of the Triratna Buddhist Order and duly ordained Buddhists, at the discretion of the Directors of Triratna Buddhist Community (Leeds).
3. To maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups with the same objects.
4. To use applications of the Buddha's teaching to promote the health and well-being of all.

The charity's main activities

Triratna Buddhist Community (Leeds) runs Leeds Buddhist Centre and its activities. Through Leeds Buddhist Centre we have taught the practice of Buddhism and meditation since our foundation in 1983. The Centre is affiliated to the Triratna Buddhist Community, an international Buddhist movement with many Centres throughout the UK and the world. The Triratna Buddhist Community draws from different Buddhist traditions and aims to apply the principles of Buddhism to modern life.

The main objective of Triratna (Leeds) is the advancement of the Buddhist religion. In particular this means that we:

Encourage members and others to live in accordance with the Teachings of the Buddha

We aim to support people who want to learn about and practice Buddhism. To do this, we provide courses in Buddhist teaching (Dharma), including basic meditation techniques, and further classes and courses for those who want a deeper understanding of Buddhist practice and how this can be explored in contemporary society.

We have a small bookshop and a library to provide access to Buddhist literature not easily available elsewhere.

Our work is done by sangha (our community) members on a voluntary basis. We raise money from donations at the classes and events we run at the Centre, from donations from the community, and from courses we run for external organisations.

We try and promote the Buddhist ethic of 'dana' or giving, so most of our activities are paid for by donation and people are free to attend even if they have no money.

We have a commitment to making our activities and premises accessible to all by providing access for disabled people. The centre has been adapted to provide access to most wheelchair users. And a hearing loop has been installed in the shrine room at the Centre.

Support ordained members of the Triratna Buddhist Order and other duly ordained Buddhists, at the discretion of the council of Triratna (Leeds)

We provide financial support for one member of the Triratna Buddhist Order who supports other members of the sangha in their daily Buddhist practice. The contribution made by members of the Triratna Buddhist Order remains essential to provide the experience, depth of practice and understanding of Buddhism needed in a spiritual community, and to make this available to others.

Maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups, with the same objects.

We work in co-operation with other Triratna Centres, retreat centres and with the Preceptors College (which oversees the ordination process). This allows us to maintain clarity with regard to our vision, to benefit from the experience of other groups with similar objectives, and so make the best use of the resources we have in Leeds.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2023

The charity's main activities continued

There are a number of Buddhist groups in the Leeds area, supporting an estimated 2,900 Buddhists in the Leeds District (Census 2021). We feel we have a good relationship with other groups, marking Wesak (Buddha day) each year with a joint celebration. Our meditation classes are attended by people of different faiths and of none.

Use the applications of the Buddha's teaching to promote the health and well-being of all

Our practice as Buddhists means our concern for others' well-being extends beyond our own sangha, and wherever possible we engage with and respond to the wider community. Leeds Mindfulness Co-operative, based at Leeds Buddhist Centre, runs Breathworks Mindfulness courses; these are non-religious courses which introduce mindfulness practices for people with chronic pain, ill health or stress.

We feel we are an active part of the Leeds community, contributing to people's lives and well-being in our sangha and beyond. We provide an accessible Buddhist Centre for Leeds, and West and North Yorkshire, but there are no restrictions based on where people live. People currently come to our classes and sangha activities from as far away as Hebden Bridge, Keighley, Skipton, Huddersfield, Harrogate and York. Our community is made up of members of the Triratna Buddhist Order, Mitras — people who have made a formal commitment to practice with the Triratna Buddhist Community, and a wider group of friends exploring Buddhism, meditation and mindfulness.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

This year we have continued to meet in-person and online.

Our main community practice event continued to be our weekly Sangha Night meetings. From August 2022 we held our Sangha Night meetings at Roundhay Quaker Meeting House on Street Lane. From late December we held our weekly Sangha Nights at our new premises Beech House in Horsforth. Members of our community joined our Sangha Night meetings in-person or online.

Also throughout the year we continued our weekly drop-in guided meditation on Wednesday lunchtimes, which was open to everyone. These were held online.

We offered two courses for newcomers, in October and May: The Three Jewels – Exploring Buddhist Practice in our everyday lives. Both courses were in-person, each comprising five classes on Tuesday evenings.

We also held two regular study classes for people who have committed to practicing in our community (Mitras), and also some regular classes for a third group of people who'd been coming regularly, who wanted to go into more depth with their Buddhist practice. Some study was held online, and some face-to-face.

In November and March we held residential weekend retreats of our community at The Beamsley Project in Wharfedale.

Between February and July, we held eight day retreats at our new premises. These included a women's day, an Order day, two study days, a Wesak (Buddha day) festival, a day for newcomers, and a men's day. In May we welcomed Arthabandhu to our Buddhist Centre: he led a day on the art of dreaming.

In July, Jules and Billy led a wonderful music evening at our Centre which drew people from far and near.

On 4th August 2022, Max and Eli became mitras at a ceremony witnessed by friends family and members of our community.

In the autumn we rejoiced in Nagakusala's merits as they became our new chairperson. Subsequently we rejoiced in Sarahadaya's and Akashadaya's merits as they became our mitra convenors.

On 25th May, Marcella, Paula and Sarah became mitras witnessed by friends, family and members of our community; it was the first mitra ceremony at our new Buddhist Centre. In July we were delighted to welcome Silaphala following his ordination retreat at Padmaloka.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2023

Achievements and performance continued

From July we continued to search for premises to buy for our Buddhist Centre. In October the trustees made an offer to buy a property, which was accepted. On 13th December we completed the purchase of Beech House, Troy Road, Horsforth, a small office building with a garden. Members of our community made generous donations towards the purchase and renovation. The purchase was made possible by a loan from The Windhorse Trust.

Many volunteers and some contractors contributed to renovating and refurbishing the building, which included removing asbestos, installing insulation, a wheelchair-accessible toilet, and building partition walls for a shrine room and office. Volunteers laid a fine wooden floor in the shrine room. Leeds City Council granted planning permission for change of use.

Our Centre is run and sustained by volunteers. This year Heart Kula practice mornings for our volunteers resumed, to support each other and keep in communication. A new gardening gang is looking after the garden.

In April our president Rijumitra visited and led a day for Order Members at the Buddhist Centre.

Financial review

The net income for the year on unrestricted funds after transfers was £31,052.

£22,044 was generously donated towards buying new premises and refurbishment, this was treated as restricted income, however is transferred to fixed assets, to recognise the cost of the fixed asset addition.

Trustees also donated materials and personally settled contractors invoices for work to the value of £28,686, this amount is included in donations.

The Windhorse Trust made secured loan of £150,000 for the purchase of our premises, repayable after 10 years. The terms of this loan were generous, with interest capped at 3% for the first two years of the term. Interest thereafter would be variable at 2% above base rate. There are no capital repayments due for the first 2 years, then capital repayments begin at £3,000 in year 3 of the term and increase annually thereafter.

There are uncertainties in that our monthly income fluctuated slightly and showed no significant tendency towards growth, but having reviewed our forecasts and reserves we have concluded that the organisation can continue and be treated as a going concern for the next 12 months and beyond.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were in deficit by £108,290. This figure takes into account the long term creditor of £116,793 relating to the loan to purchase the property.

The trustees are confident that the loan will be able to be repaid out of income in the year the repayments are due and that excluding the long term creditor figure gives a realistic free reserves figure.

The charity's unrestricted net current assets figure (the working capital) was £8,503.

The charity held no designated funds at the end of the year. The funds previously designated were used for their intended purpose during 2022: to buy premises for our Buddhist Centre.

The trustees policy is to hold 3 months expenditure as reserves to enable the smooth running of the charity and to enable an orderly winding up if the charity had to close.

The trustees are aware the reserves are slightly below the target level, however we are focussing on ways of increasing fundraising activities in the coming year. Should the target not be achieved, voluntary capital repayments of the loan will be reduced accordingly. The trustees review this every quarter.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 11/03/2024

Andrew Bickley (Trustee)

Triratna Buddhist Community (Leeds)

Independent examiner's report to the trustees of Triratna Buddhist Community (Leeds)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2023, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

E J Beverley FCCA

20/03/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 July 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	36,356	50,730	87,086	33,983
Sales and fees		124	-	124	-
Fundraising		2,500	-	2,500	9,785
Bank interest		96	-	96	152
Total income		<u>39,076</u>	<u>50,730</u>	<u>89,806</u>	<u>43,920</u>
Expenditure on:					
Stipends		5,313	-	5,313	4,980
Retreats		4,002	-	4,002	3,350
Centre costs		2,677	-	2,677	400
Other admin costs		39	-	39	538
Premises costs		5,193	28,686	33,879	2,649
Independent examination		1,020	-	1,020	480
Collection for individuals		700	-	700	600
Loan interest		2,904	-	2,904	-
Legal and professional fees		2,507	-	2,507	-
Depreciation		5,713	-	5,713	-
Total expenditure		<u>30,068</u>	<u>28,686</u>	<u>58,754</u>	<u>12,997</u>
Net income / (expenditure)		<u>9,008</u>	<u>22,044</u>	<u>31,052</u>	<u>30,923</u>
Transfers between funds		<u>22,044</u>	<u>(22,044)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>31,052</u>	<u>-</u>	<u>31,052</u>	<u>30,923</u>
Fund balances brought forward		<u>140,589</u>	<u>-</u>	<u>140,589</u>	<u>109,666</u>
Fund balances carried forward	(3)	<u>171,641</u>	<u>-</u>	<u>171,641</u>	<u>140,589</u>

All incoming resources and resources expended derive from continuing activities.

Triratna Buddhist Community (Leeds)

Balance sheet

as at 31 July 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 279,931	-	279,931	-
Total fixed assets	<u>279,931</u>	<u>-</u>	<u>279,931</u>	<u>-</u>
Current assets				
Debtors and prepayments	(5) 7,082	-	7,082	1,597
Cash at bank and in hand	(6) 19,502	-	19,502	139,472
Total current assets	<u>26,584</u>	<u>-</u>	<u>26,584</u>	<u>141,069</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 18,081	-	18,081	480
Total current liabilities	<u>18,081</u>	<u>-</u>	<u>18,081</u>	<u>480</u>
Net current assets / (liabilities)	<u>8,503</u>	<u>-</u>	<u>8,503</u>	<u>140,589</u>
Total assets less current liabilities	<u>288,434</u>	<u>-</u>	<u>288,434</u>	<u>140,589</u>
Creditors: amounts falling due after one year	(8) 116,793	-	116,793	-
Net assets	<u>171,641</u>	<u>-</u>	<u>171,641</u>	<u>140,589</u>
Funds				
Unrestricted funds				
General unrestricted funds	171,641	-	171,641	35,571
Designated funds	(9) -	-	-	105,018
Unrestricted funds	<u>171,641</u>	<u>-</u>	<u>171,641</u>	<u>140,589</u>
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>171,641</u>	<u>-</u>	<u>171,641</u>	<u>140,589</u>

For the year ending 31 July 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/03/2024

Andrew Bickley (Trustee)

Triratna Buddhist Community (Leeds)

Notes to the accounts

for the year ended 31 July 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land and buildings: over 50 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Triratna Buddhist Community (Leeds)
Notes to the accounts continued
for the year ended 31 July 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Retreats	5,528	-	5,528	3,750
Other events and classes	1,082	-	1,082	800
Other donations (incl gift aid)	29,746	50,730	80,476	29,433
	<u>36,356</u>	<u>50,730</u>	<u>87,086</u>	<u>33,983</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New building	-	50,730	28,686	(22,044)	-
	<u>-</u>	<u>50,730</u>	<u>28,686</u>	<u>(22,044)</u>	<u>-</u>

Fund name

New building

Purpose of restriction

Donations towards the costs and refurbishment of new building - the transfer relates to the purchase of the building as a fixed asset.

4 Tangible assets	Land and buildings	Total
	£	£
Cost		
At 1 August 2022	-	-
Additions	285,644	285,644
At 31 July 2023	<u>285,644</u>	<u>285,644</u>
Depreciation		
At 1 August 2022	-	-
Charge for year	5,713	5,713
At 31 July 2023	<u>5,713</u>	<u>5,713</u>
Net book value		
At 31 July 2023	<u>279,931</u>	<u>279,931</u>
At 31 July 2022	<u>-</u>	<u>-</u>

5 Debtors and prepayments	2023	2022
	£	£
Prepayments	1,177	705
Other debtors	5,905	892
	<u>7,082</u>	<u>1,597</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	19,727	139,396
Cash in hand	55	76
	<u>19,782</u>	<u>139,472</u>

Triratna Buddhist Community (Leeds)
Notes to the accounts continued
for the year ended 31 July 2023

7 Creditors and accruals	2023	2022
	£	£
Bank loans and overdrafts	14,157	-
Accruals	3,924	480
	<u>18,081</u>	<u>480</u>

8 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	116,793	-
	<u>116,793</u>	<u>-</u>

Security over assets

The Windhorse Trust who has made the loan to Triratna Buddhist Community (Leeds) has a charge over the property Beech House, Troy Road, Horsforth, Leeds, LS18 5NQ.

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Property reserve	105,018	-	105,018	-	-
	<u>105,018</u>	<u>-</u>	<u>105,018</u>	<u>-</u>	<u>-</u>

Fund name

Property reserve

Reason for designation

For a new building - which was purchased during the financial year.

10 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £42,024 (2022: £1,010).

Trustee expenses

During the year 1 trustee was paid a total of £338 in respect of travel (previous year: nil).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties

			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Dharmachari Samanartha Trustee		Stipend	5,313	4,980
			<u>5,313</u>	<u>4,980</u>

11 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Gender Diverse Chapter of Triratna UK	393	1,101	1,214	280
	<u>393</u>	<u>1,101</u>	<u>1,214</u>	<u>280</u>

Triratna Buddhist Community (Leeds)
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 July 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	36,356	33,983	50,730	-	87,086	33,983
Sales and fees	124	-	-	-	124	-
Fundraising	2,500	9,785	-	-	2,500	9,785
Bank interest	96	152	-	-	96	152
Total income	39,076	43,920	50,730	-	89,806	43,920
Expenditure						
Stipends	5,313	4,980	-	-	5,313	4,980
Retreats	4,002	3,350	-	-	4,002	3,350
Centre costs	2,677	400	-	-	2,677	400
Other admin costs	39	538	-	-	39	538
Premises costs	5,193	2,649	28,686	-	33,879	2,649
Independent examination	1,020	480	-	-	1,020	480
Collection for individuals	700	600	-	-	700	600
Loan interest	2,904	-	-	-	2,904	-
Legal and professional fees	2,507	-	-	-	2,507	-
Depreciation	5,713	-	-	-	5,713	-
Total expenditure	30,068	12,997	28,686	-	58,754	12,997
Net income / (expenditure)	9,008	30,923	22,044	-	31,052	30,923
Transfers between funds	22,044	-	(22,044)	-	-	-
Net movement in funds	31,052	30,923	-	-	31,052	30,923
Fund balances brought forward	140,589	109,666	-	-	140,589	109,666
Fund balances carried forward	171,641	140,589	-	-	171,641	140,589

TRIRATNA BUDDHIST COMMUNITY (LEEDS)

England & Wales - Charity number 1132691

Accounts

Triratna Buddhist Community (Leeds)

Charity number 1132691

A company limited by guarantee number 06977449

Annual Report and Financial Statements for the year ended 31 July 2022



West Yorkshire Community Accounting Service

Triratna Buddhist Community (Leeds)

Annual Report and Financial Statements for the year ended 31 July 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Triratna Buddhist Community (Leeds)

Trustees' report for the year ended 31 July 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name

John Halsall
Dharmachari Samanartha
Giles Watts
Andrew Bickley
Teresa Coldicott
Nagakusala Dharmacharin
Debra Keighley

Charity number	1132691	Registered in England and Wales
Company number	06977449	Registered in England and Wales

Registered and principal address

4 Grosvenor Park Gardens
Grosvenor Park Gardens
Leeds
LS6 2PL

Bankers

Charities Aid Foundation 10 St. Bride Street London EC4A 4AD	Monmouthshire Building Society Monmouthshire House John Frost Square Newport, South Wales NP20 1PX	Triodos Bank Deanery Road Bristol BS1 5AS
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Independent examiner

Elisabeth Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 30 July 2009. It is governed by a memorandum and articles of association as amended on 26 October 2009 and 7 August 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2022

Objectives and activities

The charity's objects

The advancement of the Buddhist Religion in particular:

1. To encourage members to live in accordance with the teachings of the Buddha.
2. To support ordained members of the Triratna Buddhist Order and duly ordained Buddhists, at the discretion of the Directors of Triratna Buddhist Community (Leeds).
3. To maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups with the same objects.
4. To use applications of the Buddha's teaching to promote the health and well-being of all.

The charity's main activities

Triratna Buddhist Community (Leeds) runs Leeds Buddhist Centre and its activities. Through Leeds Buddhist Centre we have taught the practice of Buddhism and meditation since our foundation in 1983. The Centre is affiliated to the Triratna Buddhist Community, an international Buddhist movement with many Centres throughout the UK and the world. The Triratna Buddhist Community draws from different Buddhist traditions and aims to apply the principles of Buddhism to modern life.

The main objective of Triratna (Leeds) is the advancement of the Buddhist religion. In particular this means that we:

Encourage members and others to live in accordance with the Teachings of the Buddha

We aim to support people who want to learn about and practice Buddhism. To do this, we provide courses in Buddhist teaching (Dharma), including basic meditation techniques, and further classes and courses for those who want a deeper understanding of Buddhist practice and how this can be explored in contemporary society.

We have a small bookshop and a library to provide access to Buddhist literature not easily available elsewhere.

Our work is done by sangha (our community) members on a voluntary basis. We raise money from donations at the classes and events we run at the Centre, from donations from the community, and from courses we run for external organisations.

We try and promote the Buddhist ethic of 'dana' or giving, so most of our activities are paid for by donation and people are free to attend even if they have no money.

We have a commitment to making our activities and premises accessible to all by providing access for disabled people. The centre has been adapted to provide access to most wheelchair users. And a hearing loop has been installed in the shrine room at the Centre.

Support ordained members of the Triratna Buddhist Order and other duly ordained Buddhists, at the discretion of the council of Triratna (Leeds)

We provide financial support for one member of the Triratna Buddhist Order who supports other members of the sangha in their daily Buddhist practice. The contribution made by members of the Triratna Buddhist Order remains essential to provide the experience, depth of practice and understanding of Buddhism needed in a spiritual community, and to make this available to others.

Maintain close communication with and work under the guidance of the Triratna Buddhist Order and in co-operation with other groups, with the same objects.

We work in co-operation with other Triratna Centres, retreat centres and with the Preceptors College (which oversees the ordination process). This allows us to maintain clarity with regard to our vision, to benefit from the experience of other groups with similar objectives, and so make the best use of the resources we have in Leeds.

There are a number of Buddhist groups in the Leeds area, supporting an estimated 2,900 Buddhists in the Leeds District (Census 2021). We feel we have a good relationship with other groups, marking Wesak (Buddha day) each year with a joint celebration. Our meditation classes are attended by people of different faiths and of none.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2022

The charity's main activities continued

Use the applications of the Buddha's teaching to promote the health and well-being of all

Our practice as Buddhists means our concern for others' well-being extends beyond our own sangha, and wherever possible we engage with and respond to the wider community. Leeds Mindfulness Co-operative, based at Leeds Buddhist Centre, runs Breathworks Mindfulness courses; these are non-religious courses which introduce mindfulness practices for people with chronic pain, ill health or stress.

We feel we are an active part of the Leeds community, contributing to people's lives and well-being in our sangha and beyond. We provide an accessible Buddhist Centre for Leeds, and West and North Yorkshire, but there are no restrictions based on where people live. People currently come to our classes and sangha activities from as far away as Hebden Bridge, Keighley, Skipton, Huddersfield, Harrogate and York. Our community is made up of members of the Triratna Buddhist Order, Mitras — people who have made a formal commitment to practice with the Triratna Buddhist Community, and a wider group of friends exploring Buddhism, meditation and mindfulness.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Achievements and performance

In August 2021 we continued to meet online for our classes during this year of Covid restrictions: Sangha Nights each week, our main community practice event; and our weekly drop-in guided meditation on Wednesday lunchtimes, which was open to everyone.

In September we re-started in-person classes, holding our weekly Sangha Nights at the Meanwood Institute. Members of our community joined these Sangha Nights online, via Zoom. We continued to hold our Sangha Nights at the Meanwood Institute until the end of July.

We offered two courses for newcomers online in November and March: Exploring Buddhism and Buddhist Practice in our Everyday Lives.

We also held study classes online for people who have committed to practicing in our community (Mitras), and also some classes for people who'd been coming regularly, who wanted to go into more depth with their Buddhist practice.

In November and March we held residential weekend retreats at The Beamsley Project in Wharfedale.

In May we celebrated Buddha Day (Wesak) in the Great Hall at Woodhouse Community Centre. It was well attended, with three friends joining us from York Buddhist Centre. Those present meditated, did a puja, and then witnessed a theatrical show of scenes from the life of the Buddha, which finished with a song.

In November we were delighted to welcome Sarahadaya from his ordination retreat at Guhyaloka in Spain. Five of us met him at the airport!

In September we welcomed Vajradevi, from the Shrewsbury Buddhist Centre, who led our Sangha Night online with material from her book "Uncontrived Mindfulness".

In May our president Rijumitra took part in the meeting of Centre Presidents at Adhithana.

We continued to search for premises to buy for our Buddhist Centre. In November we launched a campaign to raise funds to buy premises, appealing for one-off donations, regular monthly donations, and increases in monthly donations.

In February the trustees made an offer to buy a property, but unfortunately our offer was not accepted. In May the trustees made an offer to buy another property, but again we were not successful. However, following the year end we have successfully purchased a building.

Triratna Buddhist Community (Leeds)

Trustees' report (continued) for the year ended 31 July 2022

Financial review

The net income for the year was £30,923, on unrestricted funds.

Our total income was £43,920, which includes £9,785 generously donated towards buying new premises. And we spent £12,997 during the year.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £140,589.

The above amount includes Designated funds of £105,018 which when deducted leaves £35,571.

The trustees policy is to hold 3 months expenditure as reserves to enable the smooth running of the charity and to enable an orderly winding up if the charity had to close.

Free reserves are currently above this level but the trustees plan to purchase a building in the near future and any excess reserves will go towards this.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 13/03/2023

Andrew Bickley (Trustee)

Triratna Buddhist Community (Leeds)

Independent examiner's report to the trustees of Triratna Buddhist Community (Leeds)

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 July 2022, which are set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Elisabeth Beverley FCCA

05/04/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Triratna Buddhist Community (Leeds)
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 July 2022

	Notes	2022 Total funds £	2021 Total funds £
Income from:			
Grants and donations	(2)	33,983	22,811
Sales and fees		-	8
Fundraising		9,785	-
Bank interest		152	178
Total income		<u>43,920</u>	<u>22,997</u>
Expenditure on:			
Salaries and NIC		-	4,269
Stipends		4,980	4,813
Retreats		3,350	200
Centre costs		400	680
Bookshop purchases		-	134
Other admin costs		538	694
Premises costs		2,649	905
Independent examination		480	480
Collection for individuals		600	435
Equipment		-	554
Total expenditure		<u>12,997</u>	<u>13,164</u>
Net income / (expenditure)		<u>30,923</u>	<u>9,833</u>
Fund balances brought forward		<u>109,666</u>	<u>99,833</u>
Fund balances carried forward		<u>140,589</u>	<u>109,666</u>

All incoming resources and resources expended derive from continuing activities.

Triratna Buddhist Community (Leeds)

Balance sheet

as at 31 July 2022

	2022	2021
	Total	Total
	£	£
Current assets		
Debtors and prepayments	(3) 1,597	4,177
Cash at bank and in hand	(4) 139,472	105,969
Total current assets	<u>141,069</u>	<u>110,146</u>
Current liabilities:		
amounts falling due within one year		
Creditors and accruals	(5) 480	480
Total current liabilities	<u>480</u>	<u>480</u>
Net current assets / (liabilities)	<u>140,589</u>	<u>109,666</u>
Net assets	<u>140,589</u>	<u>109,666</u>
Funds		
Unrestricted funds		
General unrestricted funds	35,571	14,433
Designated funds	(6) 105,018	95,233
Unrestricted funds	<u>140,589</u>	<u>109,666</u>
Total funds	<u>140,589</u>	<u>109,666</u>

For the year ending 31 July 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 13/03/2023

Andrew Bickley (Trustee)

Triratna Buddhist Community (Leeds)

Notes to the accounts

for the year ended 31 July 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

Triratna Buddhist Community (Leeds)
Notes to the accounts continued
for the year ended 31 July 2022

2 Grants and donations	2022 Total funds £	2021 Total funds £
Meditations	-	20
Retreats	3,750	(63)
Other events and classes	800	1,670
Other donations (incl gift aid)	29,433	21,184
	<u>33,983</u>	<u>22,811</u>

3 Debtors and prepayments	2022 £	2021 £
Prepayments	705	-
Other debtors	892	4,177
	<u>1,597</u>	<u>4,177</u>

4 Cash at bank and in hand	2022 £	2021 £
Cash at bank	139,396	105,968
Cash in hand	76	1
	<u>139,472</u>	<u>105,969</u>

5 Creditors and accruals	2022 £	2021 £
Accruals	480	480
	<u>480</u>	<u>480</u>

6 Designated funds	Balance b/f £	Incoming £	Transfers £	Balance c/f £
Property reserve	92,233		12,785	105,018
New centre reserve	3,000		(3,000)	-
	<u>95,233</u>	<u>-</u>	<u>9,785</u>	<u>105,018</u>

Fund name	Reason for designation
Property reserve	For a new building - £3,000 was transferred in from the New Centre reserve to combine the two designated funds, as well as £9,785 from fundraising activities during the year.
New centre reserve	For a new building - combined in year to the fund above.

Triratna Buddhist Community (Leeds)
Notes to the accounts continued
for the year ended 31 July 2022

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

			2022	2021
			£	£
		Legal authority		
H Doherty (resigned Feb 2021)	Employment	Governing document	-	4,269
			<u>-</u>	<u>4,269</u>

No other trustees have received any other remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties

			2022	2021
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Dharmachari Samanartha	Trustee	Stipend	4,980	4,813
			<u>4,980</u>	<u>4,813</u>

8 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Gender Diverse Chapter of Triratna UK	-	393	-	393
	<u>-</u>	<u>393</u>	<u>-</u>	<u>393</u>