

The Charity Registration Number is :- 1145982

Buddhist Community Centre UK (BCCUK)

Report and Accounts

30 June 2025

Buddhist Community Centre UK (BCCUK)

Report and accounts for the year ended 30 June 2025

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Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

The Trustees present their Report and Accounts for the year ended 30 June 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Buddhist Community Centre UK (BCCUK).

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1145982.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

8 High Street

Aldershot

Hampshire, GU11 1TS

Telephone

The Trustees in office on the date the report was approved were:-

K. Gauchan

G. Gurung

K. Gurung

K. Rijal

K. Sherpa

D.B. Tamang

K.B. Thapa

All the trustees are also members of the charity.

Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the Buddhist religion in the United Kingdom for the benefit of the public. To relieve persons who are in conditions of poverty, sickness and distress or who are otherwise in need.

The main activities undertaken in relation to those purposes during the year.

The charity will carry out its purpose through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature to enlighten others about the Mahayana principles of the Buddhist religion.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's activities. All activities undertaken during the year were carried out in furtherance of the charity's charitable objectives.

The trustees are satisfied that the charity's activities continue to provide a clear and identifiable public benefit and that this benefit is available to a sufficiently wide section of the public.

The main achievements and performance of the charity during the year.

The trustees are pleased to report on the main achievements and performance of the charity during the year. It has been a year of significant progress despite various economic and financial challenges. During the year the charity has continued to make a meaningful difference to the lives of its beneficiaries whilst managing increasing demand for services, a challenging funding environment and rising operational costs.

The trustees are satisfied that the charity has performed well against its objectives for the year and that its activities continue to deliver tangible public benefit in line with its charitable purposes.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The trustees are pleased to report on the difference that the charity's work has made to its beneficiaries during the year. The charity exists to advance the Buddhist religion and everything it does is focused on achieving meaningful, lasting change in the lives of those it serves. The trustees are committed to understanding and evidencing the impact of the charity's work and to using this learning to continuously improve the support provided to beneficiaries.

Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

The degree to which the achievements and performance during the year have benefited wider society.

Whilst the charity's primary focus is on the direct support of its beneficiaries, the trustees recognise that the charity's work generates benefits that extend far beyond those individuals and families who receive its services directly.

During the year, the charity's activities have contributed to wider social, economic and community benefit in a number of significant ways.

The trustees are committed to understanding and articulating the broader social value of the charity's work, both to demonstrate accountability to its supporters and funders and to make the case for continued investment in the charity's activities.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees recognise that effective governance depends upon having a board of trustees with the right mix of skills, experience, knowledge and diversity to provide strong strategic leadership and effective oversight of the charity's activities. The recruitment and appointment of new trustees is therefore a matter to which the board gives careful and regular consideration, and the charity has in place a clear and transparent process for identifying, recruiting and appointing new trustees.

The trustees' bankers and advisors

Bankers	Natwest
Solicitors	None appointed
Investment advisors	None appointed
Accountants	Paperwork Solutions Limited

Financial review

The charity's financial position at the end of the year ended 30 June 2025

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	310,837	124,814
Unrestricted Revenue Funds available for the general purposes of the charity	1,735,332	1,424,496
Total Funds	1,735,332	1,424,496

Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

Financial review of the position at the reporting date, 30 June 2025 .

The trustees present their review of the financial position of the charity for the year ended 30 June 2025. The trustees are satisfied that the charity is in a sound financial position and that it has adequate resources to continue to fulfil its charitable objectives for the foreseeable future.

Income

Total income for the year amounted to £536,050 (2024: £286,904), representing an increase of £249,146 (86%) compared to the prior year.

Expenditure

Total expenditure for the year amounted to £231,457 (2024: £162,089), an increase of £69,368 (42%) compared to the prior year.

Balance Sheet and Net Assets

At the year end, the charity held total net assets of £1,735,333 (2024: £1,424,496), comprising

-Fixed assets: £2,311,562

-Current assets: £249,850 — including cash and bank balances of £228,699 and debtors of £5,000, being an unsecured loan to Bikash Gurung.

-Current liabilities: £826,079 — comprising bank loans falling due within one year

The trustees are satisfied that the charity's assets are sufficient to meet its liabilities as they fall due and that the charity remains financially solvent.

Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

Policies on reserves.

The trustees review the level of reserves held by the charity on an annual basis. Unrestricted reserves are defined as those funds that are freely available to spend on any of the charity's purposes, and exclude restricted funds, endowment funds, and funds that have been designated for specific purposes by the trustees.

The trustees have considered what level of unrestricted reserves is appropriate for the charity, taking into account the following factors:

- The need to ensure the charity can continue to deliver its services in the event of an unexpected shortfall in income.
- The time required to make any necessary reductions in expenditure should income fall significantly.
- The potential for unexpected expenditure arising from the charity's activities.
- The cyclical nature of certain income streams and expenditure.

The trustees have concluded that the charity should aim to maintain free reserves equivalent to three to six months of budgeted expenditure, which at current levels equates to approximately £100,000. This level of reserves is considered sufficient to allow the charity to manage short-term fluctuations in income and expenditure while continuing to fulfil its charitable objectives.

At the year end, the charity held unrestricted funds of £1,735,333, which is above the trustees' target range.

Availability and adequacy of assets of each of the funds

The board of trustees have reviewed the assets and are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund as they fall due.

Employment of disabled persons

The charity is committed to providing equal opportunities in employment for disabled persons. Applications for employment from disabled persons are always fully considered, bearing in mind the aptitudes and abilities of the applicant concerned.

In the event of employees becoming disabled, every effort is made to ensure that their employment with the charity continues and that appropriate adjustments and training are arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Buddhist Community Centre UK (BCCUK)

Trustees' Annual Report for the year ended 30 June 2025

Details of The Independent Examiner

Ian Davis Chitolie FCCA

Member of The Association of Chartered Certified Accountants (ACCA)

14 Drayford Close

London

W9 3DJ

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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Trustees' Annual Report for the year ended 30 June 2025

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 April 2026.

K. GURUNG
Trustee

Buddhist Community Centre UK (BCCUK)

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 June 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 26 for the year ended 30 June 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Buddhist Community Centre UK (BCCUK)

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Ian Davis Chitolie FCCA - Independent Examiner

The Association of Chartered Certified Accountants (ACCA)

14 Drayford Close

London

W9 3DJ

This report was signed on 28 April 2026

Buddhist Community Centre UK (BCCUK) - Statement of Financial Activities for the year ended 30 June 2025

Statement of Financial Activities for the year ended 30 June 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	501,813	-	501,813	165,049
Charitable activities	A2	34,237	-	34,237	121,854
Total income	A	536,050	-	536,050	286,903
Expenditure on:					
Raising funds	B1	34,900	-	34,900	29,552
Charitable activities	B2	196,557	-	196,557	132,537
Total expenditure	B	231,457	-	231,457	162,089
Net income for the year		304,593	-	304,593	124,814
Transfers between funds	C	6,244	-	6,244	-
Net income after transfers	A-B-C	310,837	-	310,837	124,814
Net movement in funds		310,837	-	310,837	124,814
Reconciliation of funds:-					
Total funds brought forward		1,424,496	-	1,424,496	1,299,684
Total funds carried forward		1,735,333	-	1,735,333	1,424,498

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 26 form an integral part of these accounts.

Buddhist Community Centre UK (BCCUK) - Statement of Financial Activities for the year ended 30 June 2025

All activities derive from continuing operations

The notes attached on pages 15 to 26 form an integral part of these accounts.

Buddhist Community Centre UK (BCCUK) - Resources applied in the year ended 30 June 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(884,988)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(884,988)	-

The notes attached on pages 15 to 26 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 June 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	1,424,496	-	1,424,496	1,299,684
Recognised gains and losses before transfers	304,593	-	304,593	124,814
	1,729,089	-	1,729,089	1,424,498
(From)/To unrestricted revenue funds	6,244	-	6,244	-
Closing revenue funds	1,735,333	-	1,735,333	1,424,498

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	1,735,333	-	1,735,333	1,424,498

Buddhist Community Centre UK (BCCUK) - Statement of Financial Activities for the year ended 30 June 2025

The notes attached on pages 15 to 26 form an integral part of these accounts.

Buddhist Community Centre UK (BCCUK) Income and Expenditure Account for the year ended 30 June 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	512,506	254,803
Refunds from HMRC on gift aided donations	23,544	32,100
Investment income and interest		
Gross income in the year before exceptional items	536,050	286,903
Gross income in the year including exceptional items	536,050	286,903
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	178,251	108,222
Depreciation and amortisation	15,325	12,559
Fundraising costs	34,900	29,552
Interest payable	2,981	11,756
Realised losses on disposals of social investments which are programme rela	-	-
Total expenditure in the year	231,457	162,089
Net income before tax in the financial year	304,593	124,814
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	304,593	124,814
Retained surplus for the financial year	304,593	124,814

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 26 form an integral part of these accounts.

Buddhist Community Centre UK (BCCUK) - Balance Sheet as at 30 June 2025

	Note	SORP Ref	2025 £	2024 £
Fixed assets		A		
Tangible assets	9	A2	2,311,562	1,441,899
Current assets		B		
Stocks		B1	16,151	16,151
Debtors	11	B2	5,000	-
Cash at bank and in hand		B4	228,699	428,630
Total current assets			249,850	444,781
Creditors: amounts falling due within one year	12	C1	(826,079)	(462,184)
Net current assets			(576,229)	(17,403)
The total net assets of the charity			1,735,333	1,424,496

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	1,735,333	1,424,496
			1,735,333	1,424,496
Designated Funds			-	-
Total charity funds			1,735,333	1,424,496

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Buddhist Community Centre UK (BCCUK) - Balance Sheet as at 30 June 2025

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

K. GURUNG

Trustee

Approved by the board of trustees on 28 April 2026

The notes attached on pages 15 to 26 form an integral part of these accounts.

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 0.

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

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

Trustees for particular purposes.

There are no Restricted funds. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not use financial instruments and does not hold financial instruments for trading purposes.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	15,325	12,559

6 Interest payable

	2025	2024
	£	£
Loan interest	-	11,756
Bank interest payable	2,981	-
	<u>2,981</u>	<u>11,756</u>

7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	28,135	28,380
Employer's National Insurance for all staff	-	664
Total salaries, wages and related costs	<u>28,135</u>	<u>29,044</u>

The average number of part time staff employed in the year was	1	1
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	1
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as 1 1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 July 2024	1,438,558	95,416	-	1,533,974	1,533,974
Additions	858,611	26,377	-	884,988	884,988
At 30 June 2025	2,297,169	121,793	-	2,418,962	2,418,962
Depreciation					
At 1 July 2024	46,894	45,181	-	92,075	92,075
Charge for the year	4,761	10,564	-	15,325	15,325
At 30 June 2025	51,655	55,745	-	107,400	107,400
Net book value					
At 30 June 2025	2,245,514	66,048	-	2,311,562	2,311,562
At 30 June 2024	1,391,664	50,235	-	1,441,899	1,441,899

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

10 Stocks & Work in Progress	2025	2024
	£	£
Stocks before write downs	16,151	16,151
	<u>16,151</u>	<u>16,151</u>

Analysis of the carrying value of stocks and work in progress by activities

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2025	2024	2025	2024
	£	£	£	£
			16,151	16,151
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11 Debtors	2025	2024
	£	£
Other debtors	5,000	-
	<u>5,000</u>	<u>-</u>

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Bank loans and overdrafts	826,079	457,811
Accruals	-	2,059
PAYE, NIC VAT and other taxes	-	742
Other creditors	-	1,572
	<u>826,079</u>	<u>462,184</u>

13 Income and Expenditure account summary	2025	2024
	£	£
At 1 July 2024	1,424,498	1,299,684
Transfers in for the year	6,244	-
At 1 July 2024	1,430,742	1,299,684
Surplus after tax for the year	304,593	124,814
At 30 June 2025	<u>1,735,335</u>	<u>1,424,498</u>

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

14 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	2,311,562	-	-	2,311,562	2,311,562
Current Assets	249,850	-	-	249,850	249,850
Current Liabilities	(826,079)	-	-	(826,079)	(826,079)
	1,735,333	-	-	1,735,333	1,735,333
At 1 July 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	1,441,899	-	-	1,441,899	1,441,899
Current Assets	444,781	-	-	444,781	444,781
Current Liabilities	(462,184)	-	-	(462,184)	(462,184)
	1,424,496	-	-	1,424,496	1,424,496

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £	Funds carried forward to 2026 £
		See Note 16	See Note 17		
		£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	1,424,496	304,593	6,244	1,735,333	1,735,333
Total unrestricted and designated funds	1,424,496	304,593	6,244	1,735,333	1,735,333
Total charity funds	1,424,496	304,593	6,244	1,735,333	1,735,333

Buddhist Community Centre UK (BCCUK)

Notes to the Accounts for the year ended 30 June 2025

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2025	2025	2025	2025	2025
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	536,050	(231,457)	-	304,593	304,593
	536,050	(231,457)	-	304,593	304,593

Gains and losses are detailed in notes 0,0, 0, 0 and 0

17 Details of transfers

The transfers shown in note 15 above are:-

	2025	2024
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	6,244	6,244
Net transfers	6,244	6,244

18 The purposes for unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Buddhist Community Centre UK (BCCUK)

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	476,868	-	476,868	132,949
Refunds from HMRC on gift aided donations	23,544	-	23,544	32,100
Lochhar Celebration	1,401	-	1,401	-
Total donations and gifts from individuals	501,813	-	501,813	165,049
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	501,813	-	501,813	165,049

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	26,867	-	26,867	-
Ticket Sales	7,370	-	7,370	60,945
Butter lamp sale	-	-	-	60,909
Total Primary purpose and ancillary trading	34,237	-	34,237	121,854

Buddhist Community Centre UK (BCCUK)

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

22 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	34,237	-	34,237	121,854
Total from charitable activities A2	34,237	-	34,237	121,854

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	28,135	-	28,135	28,380
Employers' NI - Charitable activities	-	-	-	664
Travel and Subsistence - Charitable Activities	23,850	-	23,850	14,390
Donations	3,101	-	3,101	11,665
Closing stock	-	-	-	(16,151)
Subcontract payments	33,913	-	33,913	-
Total direct spending B2a	88,999	-	88,999	38,948

24 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of goods for primary purpose trading - Including movement in stock	33,514	-	33,514	33,826
Total charitable trading costs B2b	33,514	-	33,514	33,826

Buddhist Community Centre UK (BCCUK)

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	509	-	509	2,221
Light heat and power	28,585	-	28,585	15,886
Cleaning and waste management	3,071	-	3,071	2,318
Property insurance	1,146	-	1,146	-
<i>Administrative overheads</i>				
Telephone, fax and internet	1,509	-	1,509	1,554
Stationery and printing	-	-	-	550
Subscriptions to periodicals	-	-	-	2,560
Advertising and marketing	1,731	-	1,731	550
Liability and contents insurance	277	-	277	2,122
Sundry expenses	387	-	387	404
Equipment,repairs,expenses and maintenance	7,160	-	7,160	260
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	-	-	2,059
Other legal and professional	10,439	-	10,439	4,195
<i>Financial costs</i>				
Bank charges	924	-	924	769
Loan interest	-	-	-	11,756
Depreciation & Amortisation in total	15,325	-	15,325	12,559
Bank interest payable	2,981	-	2,981	-
Support costs before reallocation	74,044	-	74,044	59,763
Total support costs - Current Year	74,044	-	74,044	59,763
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Buddhist Community Centre UK (BCCUK)

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

26 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	88,999	-	88,999	38,948
Total charitable trading costs	B2b	33,514	-	33,514	33,826
Total support costs	B2d	74,044	-	74,044	59,763
Total charitable expenditure	B2	196,557	-	196,557	132,537

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	38,948	-	38,948
Total charitable trading costs	B2b	33,826	-	33,826
Total support costs	B2d	59,763	-	59,763
Total charitable expenditure	B2	132,537	-	132,537

27 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Cost of fundraising activities		34,900	-	34,900	29,552
Total fundraising costs	B1	34,900	-	34,900	29,552

All the expenditure in the prior year was unrestricted.