

DHAMMA CENTRE (COLCHESTER)

England & Wales · Charity number 1190052

Details

Other names DHAMMA CENTER, DHAMMA CENTRE

Status Registered

Legal form CIO

Registered 2020-06-22

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

Contact

Address No 175-181
Maldon Road
Colchester
CO3 3BL

Phone 07848036433

Email bhante@dhammacentre.com

Website dhammacentre.com

Activities

Objects: (A) TO FACILITATE THE TEACHING OF THERAVADA BUDDHISM AND PROVIDE OPPORTUNITIES FOR THE STUDY OF BUDDHISM AND MINDFULNESS FOR THOSE INTERESTED.(B) TO ESTABLISH CENTRE(S) FOR THE PRACTISE OF BUDDHISM AND MEDITATION(C) TO PROVIDE RESIDENTIAL FACILITIES FOR BUDDHIST MONKS TO CONDUCT RETREATS AND CLASSES FOR THOSE WHO WISH TO LEARN BUDDHISM AND MEDITATION

Activities: The Dhamma Centre is a Buddhist-inspired community hub offering weekly meditation and mindfulness classes, retreats that support peaceful and harmonious life, led by trained and seasoned Buddhist teachers. Our Maldon Road Centre provides a calm space for silent practice and community gatherings, supporting people of all backgrounds in cultivating mental clarity, resilience, and well-being.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£567,793	£60,831	£519,296	0
2024-01-31	£52,548	£39,200	-	-
2023-01-31	£26,460	£27,474	-	-
2022-01-31	£35,883	£29,975	-	-
2021-01-31	£21,837	£20,538	-	-

Trustees

Name	Role	Appointed
Babli Rani Sharma		2020-06-22
Kaji Sherpa OBE		2020-06-22
Mahal Katherine Ratnasiri		2020-06-22
Rev Hokandara Pannavamsa Thero		2024-04-30

DHAMMA CENTRE (COLCHESTER)

England & Wales - Charity number 1190052

Accounts

		<p>Partnerships with community organizations promoted social cohesion, harmony, and mutual understanding.</p> <p>5. Inclusivity through Donations: All services were offered on a dāna (donation) basis, ensuring accessibility regardless of financial means.</p> <p>6. Religious and Pastoral Services: The Centre provided religious services for Buddhists in Colchester and allowed individuals to book home visits with monks for spiritual support.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the charity commission on public benefit in planning and delivering on the centre's charitable objects.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The Dharma Centre has made significant contributions this year, benefiting individuals and society in many ways:\</p> <ol style="list-style-type: none"> 1. Accessible Teachings: Weekly meditation and sutta classes were held both online and in-person, making Buddhist teachings accessible to a diverse audience. 2. Meditation Retreats: Organized two fully-booked two-week retreats, allowing participants to deepen their meditation practice and experience a dedicated practice environment. 3. Digital Resources: Published nearly 80 YouTube videos on Buddhist meditation, expanding resource availability and providing valuable guidance on meditation techniques and mindfulness. 4. Community Engagement: Supported a Sri Lankan folk dance session, promoting cultural expression, physical activity, and social interaction, strengthening community bonds. 5. Colchester City Carnival: Organized participation in the Colchester City Carnival, bringing together 25 diverse communities and fostering inclusion and cultural unity. 6. Mental Health Support: Meditation sessions improved participants' mental health, helped manage anxiety, and fostered a sense of inner peace. 7. Spiritual Care: Home visits by monks offered personalized spiritual support, providing comfort and guidance.
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CIO- Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of Trustees done through vote of existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Dhamma Centre (Colchester)
Other name the charity uses	Dhamma Centre
Registered charity number	1190052
Charity's principal address	175-181 Maldon Road, Colchester, Essex, CO3 3BL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Hokandara Pannavamsa Thero	Chair	2024/2025	
2	Babli Sharma	Secretary	2024/2025	
3	Katherine Mahal Ratnasiri	Treasurer	2024/2025	
4	Kaji Sherpa	Trustee	2024/2025	
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

Rev Hokandara Pannavamsa
Thero

Mrs Babli Sharma

Position (eg Secretary,
Chair, etc)

Trustee

Trustee

Date

24 Nov 2025

**Dhamma Center
Profit and Loss Account
For The Year Ended 31 January 2025**

	Notes	2025 £	2024 £
TURNOVER		567,681	52,548
Cost of sales		(8,517)	(7,160)
		559,164	45,388
GROSS PROFIT			
Administrative expenses		(52,314)	(32,040)
		506,850	13,348
OPERATING PROFIT			
Other interest receivable and similar income		112	-
		506,962	13,348
PROFIT FOR THE FINANCIAL YEAR		506,962	13,348

The notes on pages 6 to 7 form part of these financial statements.

**Dhamma Center
Balance Sheet
As At 31 January 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		479,377		2,559
			479,377		2,559
CURRENT ASSETS					
Debtors	5	-		3,855	
Cash at bank and in hand		40,025		5,920	
		40,025		9,775	
Creditors: Amounts Falling Due Within One Year	6	(106)		-	
NET CURRENT ASSETS (LIABILITIES)			39,919		9,775
TOTAL ASSETS LESS CURRENT LIABILITIES			519,296		12,334
NET ASSETS			519,296		12,334
Profit and Loss Account			519,296		12,334
SHAREHOLDERS' FUNDS			519,296		12,334

For the year ending 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

**Dhamma Center
Trading Profit and Loss Account
For The Year Ended 31 January 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
Monthly DCR		10,000		11,350
One Off Donations		536,134		33,550
Events & Projects		5,947		3,553
Gift Aid		15,600		-
UK sales		-		1,377
Grants and subsidies received		-		2,718
		567,681		52,548
COST OF SALES				
Events & Programs	8,517		7,160	
		(8,517)		(7,160)
GROSS PROFIT				
		559,164		45,388
Administrative Expenses				
Staff welfare	3,683		3,160	
Clothing	269		-	
Travel and subsistence expenses	1,895		4,624	
Rent	14,200		13,830	
Rates	742		(313)	
Light and heat	1,671		1,546	
Repairs and maintenance	15,972		1,969	
Computer software, consumables and maintenance	8		30	
Insurance	517		503	
Printing, postage and stationery	248		-	
Stationery	-		513	
Advertising and marketing costs	245		132	
Telecommunications and data costs	810		471	
Website costs	1,514		1,211	
Accountancy fees	440		40	
Legal fees	6,923		-	
Professional fees	-		25	
Subscriptions	-		9	
Bank charges	67		61	
Charitable donations	120		3,100	
Depreciation	1,269		1,130	
Entertaining	1,721		-	
Sundry expenses	-		(1)	
		(52,314)		(32,040)
OPERATING PROFIT				
		506,850		13,348
Other interest receivable and similar income				
Bank interest receivable	112		-	
		112		-
PROFIT FOR THE FINANCIAL YEAR				
		506,962		13,348



Section A

Independent Examiner's Report

Report to the trustees

Dhamma Centre

On accounts for the year ended

31 January 2025

**Charity no
(if any)**

1190052

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/01/2025**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of AAT.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

Signed: S Cantrell

Date: 26.11.2025

Name: Samantha Cantrell

Relevant professional qualification(s) or body (if any):

AAT

Address:

Offices 5&6, Mauds Court, Long Lane, Tendring, CO16 0BG

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

DHAMMA CENTRE (COLCHESTER)

England & Wales - Charity number 1190052

Accounts

		<p>organizations promoted social cohesion, harmony, and mutual understanding.</p> <p>5. Inclusivity through Donations: All services were offered on a dāna (donation) basis, ensuring accessibility regardless of financial means.</p> <p>6. Religious and Pastoral Services: The Centre provided religious services for Buddhists in Colchester and allowed individuals to book home visits with monks for spiritual support.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had regard to the guidance issued by the charity commission on public benefit in planning and delivering on the centre's charitable objects.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
--	----------------	--

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The Dharma Centre has made significant contributions this year, benefiting individuals and society in many ways:\</p> <ol style="list-style-type: none"> 1. Accessible Teachings: Weekly meditation and sutta classes were held both online and in-person, making Buddhist teachings accessible to a diverse audience. 2. Meditation Retreats: Organized two fully-booked two-week retreats, allowing participants to deepen their meditation practice and experience a dedicated practice environment. 3. Digital Resources: Published nearly 80 YouTube videos on Buddhist meditation, expanding resource availability and providing valuable guidance on meditation techniques and mindfulness. 4. Community Engagement: Supported a Sri Lankan folk dance session, promoting cultural expression, physical activity, and social interaction, strengthening community bonds. 5. Colchester City Carnival: Organized participation in the Colchester City Carnival, bringing together 25 diverse communities and fostering inclusion and cultural unity. 6. Mental Health Support: Meditation sessions improved participants' mental health, helped manage anxiety, and fostered a sense of inner peace. 7. Spiritual Care: Home visits by monks offered personalized spiritual support, providing comfort and guidance.
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	CIO- Association
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of Trustees done through vote of existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Dhamma Centre (Colchester)
Other name the charity uses	Dhamma Centre
Registered charity number	1190052
Charity's principal address	30, Chapel Road, Colchester, CO3 0PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Hokandara Pannavamsa Thero	Chair	29 th June 2024	
2	Babli Sharma	Secretary	2023/2024	
3	Katherine Mahal Ratnasiri	Treasurer	2023/2024	
4	Kaji Sherpa	Trustee	2023/2024	
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev Hokandara Pannavamsa Thero	Mrs Babli Sharma
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	6 Nov 2024	

**Dhamma Center
Profit and Loss Account
For The Year Ended 31 January 2024**

	Notes	2024	2023
		£	£
TURNOVER		52,548	26,460
Cost of sales		(7,160)	(970)
		<hr/>	<hr/>
GROSS PROFIT		45,388	25,490
Administrative expenses		(32,040)	(26,504)
		<hr/>	<hr/>
OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR		<u>13,348</u>	<u>(1,014)</u>

The notes on pages 6 to 7 form part of these financial statements.

**Dhamma Center
Balance Sheet
As At 31 January 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,559		905
			2,559		905
CURRENT ASSETS					
Debtors	5	3,855		-	
Cash at bank and in hand		5,920		1,953	
		9,775		1,953	
Creditors: Amounts Falling Due Within One Year	6			(3,872)	
			9,775		(1,919)
NET CURRENT ASSETS (LIABILITIES)			9,775		(1,919)
TOTAL ASSETS LESS CURRENT LIABILITIES			12,334		(1,014)
NET ASSETS/(LIABILITIES)			12,334		(1,014)
Profit and Loss Account			12,334		(1,014)
SHAREHOLDERS' FUNDS			12,334		(1,014)

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

Dhamma Center
Trading Profit and Loss Account
For The Year Ended 31 January 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Monthly DCR		11,350		10,855
One Off Donations		33,550		5,395
Events & Projects		3,553		1,210
UK sales		1,377		-
Grants and subsidies received		2,718		9,000
		52,548		26,460
COST OF SALES				
Purchases Type A	7,160		970	
		(7,160)		(970)
GROSS PROFIT				
		45,388		25,490
Administrative Expenses				
Staff welfare	3,160		655	
Travel and subsistence expenses	4,624		555	
Rent	13,830		13,890	
Rates	(313)		866	
Light and heat	1,546		51	
Repairs and maintenance	1,969		3,644	
Computer software, consumables and maintenance	30		20	
Insurance	503		530	
Postage	-		60	
Stationery	513		-	
Advertising and marketing costs	132		151	
Telecommunications and data costs	471		1,634	
Website costs	1,211		989	
Accountancy fees	40		200	
Legal fees	-		2,510	
Professional fees	25		147	
Subscriptions	9		-	
Bank charges	61		68	
Charitable donations	3,100		18	
Depreciation	1,130		-	
Depreciation of computer equipment	-		343	
Sundry expenses	(1)		173	
		(32,040)		(26,504)
OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR				
		13,348		(1,014)



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
DHAMMA CENTRE

On accounts for the year ended

31 JANUARY 2024

Charity no (if any)

1190052

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

22/11/24

Name:

S CANTRELL

Relevant professional qualification(s) or body

AAT

(if any):

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Address:

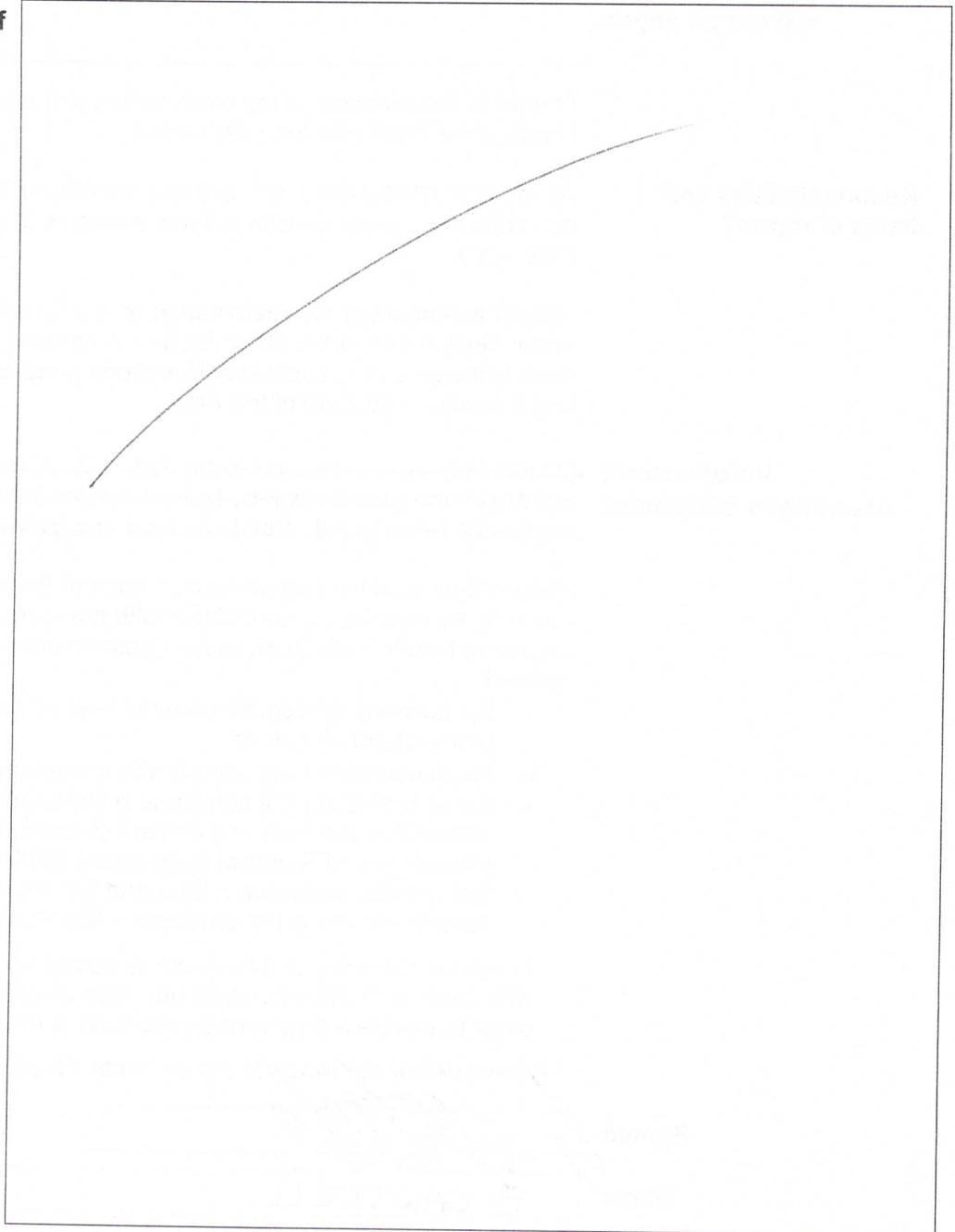
OFFICES 5&6, MAUDS COURT
LONG LANE, TENORING
CO16 0BG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



DHAMMA CENTRE (COLCHESTER)

England & Wales - Charity number 1190052

Accounts

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date Period end date

Charity name

Charity No
(if any)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(a) To facilitate the teaching of Theravada Buddhism and provide opportunities for the study of Buddhism and Mindfulness for those interested. (b) To establish a centre(s) for the practise of Buddhism and Meditation (c) To provide residential facilities for Buddhist monks to conduct retreats and classes for those who wish to learn Buddhism and Mindfulness
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity, since its inception has been successful in conducting activities that uphold the objects of Charity. The Charity has established residential facilities for Buddhist monks and nuns to perform religious and cultural works.</p> <p>The Charity has formed a strong following of members from varied backgrounds through the services that have been running since the launch of the charity.</p> <p>The Charity conducts weekly, monthly and annual programs on Mindfulness, Buddhism, Meditation, wellbeing and wellness and has been able to support communities through activities made allowable through funders to overcome poverty and hunger.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CIO- Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of trustees are done through vote of existing trustees

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Dhamma Center
Other name the charity uses	Dhamma Centre
Registered charity number	1190052
Charity's principal address	30, Chapel Road, Colchester, CO3 0PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mahal Katherine Ratnasiri			
2	Hamza Don Desilva			
3	Babli Rani Sharma			
4	Kaji Sherpa			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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16				
17				
18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
---------------------	---	---

Full name(s)	Mahal Katherine Ratnasiri	Babli Sharma
---------------------	---------------------------	--------------

Position (eg Secretary, Chair, etc)	Treasurer	Secretary
--	-----------	-----------

Date	24/11/2023
-------------	------------

**Dhamma Center
Profit and Loss Account
For The Year Ended 31 January 2023**

	Notes	2023 £
TURNOVER		26,460
Cost of sales		<u>(970)</u>
GROSS PROFIT		25,490
Administrative expenses		<u>(26,504)</u>
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR		<u><u>(1,014)</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**Dhamma Center
Balance Sheet
As at 31 January 2023**

		2023	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4		905
			905
CURRENT ASSETS			
Cash at bank and in hand		1,953	
		1,953	
Creditors: Amounts Falling Due Within One Year	5	(3,872)	
NET CURRENT ASSETS (LIABILITIES)			(1,919)
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,014)
NET LIABILITIES			(1,014)
Profit and Loss Account			(1,014)
SHAREHOLDERS' FUNDS			(1,014)

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

**Dhamma Center
Trading Profit and Loss Account
For The Year Ended 31 January 2023**

	2023	
	£	£
TURNOVER		
Monthly DCR		10,855
One Off Donations		5,395
Events & Projects		1,210
Grants and subsidies received		9,000
		<hr/>
		26,460
COST OF SALES		
Purchases Type A	970	
	<hr/>	
		(970)
		<hr/>
		25,490
GROSS PROFIT		
Administrative Expenses		
Staff welfare	655	
Travel and subsistence expenses	555	
Rent	13,890	
Rates	866	
Light and heat	51	
Repairs and maintenance	3,644	
Computer software, consumables and maintenance	20	
Insurance	530	
Postage	60	
Advertising and marketing costs	151	
Telecommunications and data costs	1,634	
Website costs	989	
Accountancy fees	200	
Legal fees	2,510	
Professional fees	147	
Bank charges	68	
Charitable donations	18	
Depreciation of computer equipment	343	
Sundry expenses	173	
	<hr/>	
		(26,504)
		<hr/>
		(1,014)
		<hr/> <hr/>
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR		



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Charity Name DHAMMA CENTRE

On accounts for the year ended 31 JANUARY 2023 Charity no (if any) 1190052

Set out on pages (remember to include the page numbers of additional sheets)

Report to the trustees

On accounts for the year ended

Set out on pages

Responsibilities and basis of report

Independent examiner's statement

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended... As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect: the accounting records were not kept in accordance with section 130 of the Charities Act; or the accounts did not accord with the accounting records; or the accounts did 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.

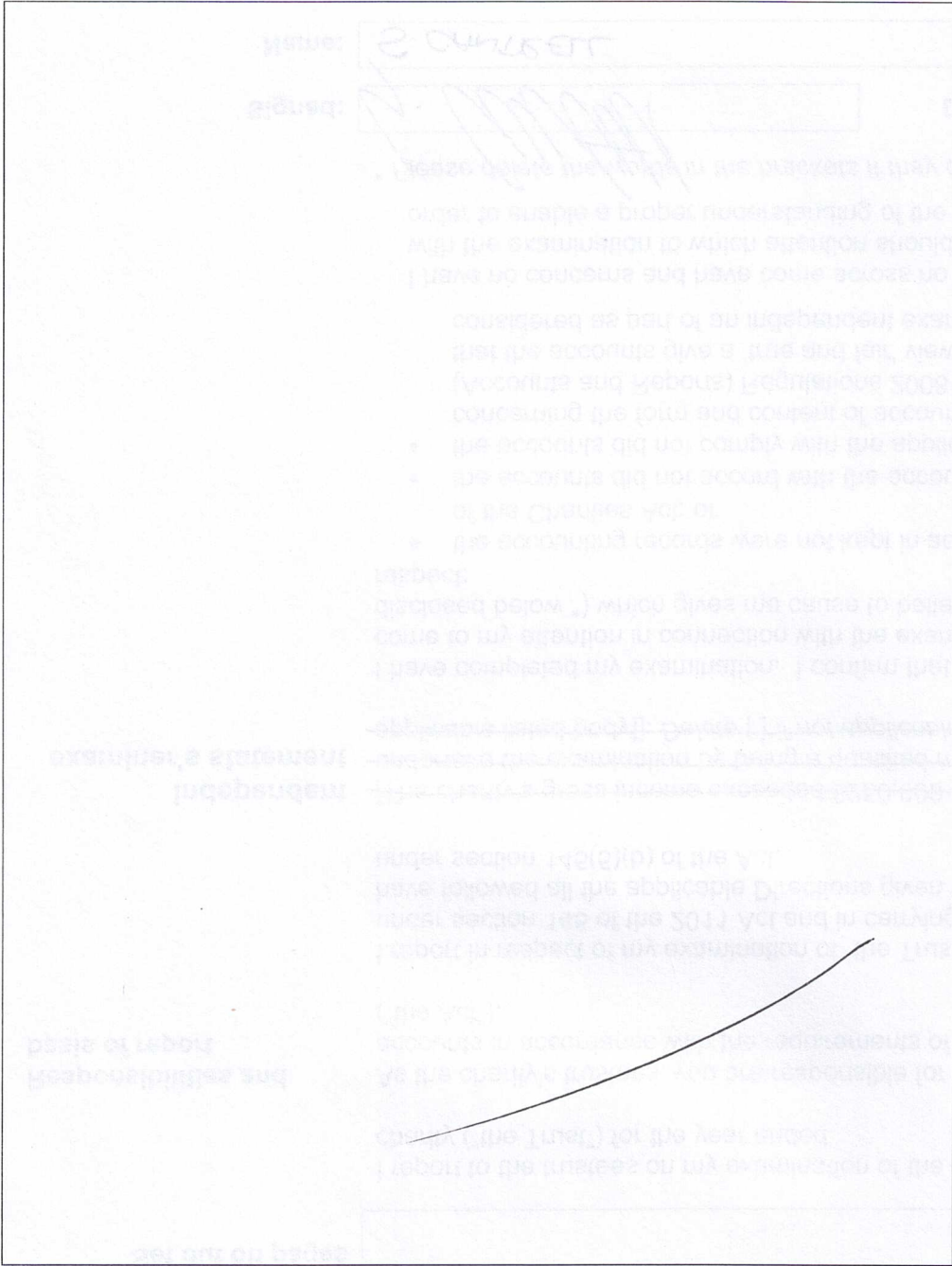
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Name: S. CANNELL

Relevant professional qualification(s) or body: AAT



Give here brief details of any items that the examiner wishes to disclose.

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Disclosure

Section B

Address:

(if any):

OFFICES 586, MAJDS COURT
LONG LANE, TENORING
CO16 0BG

DHAMMA CENTRE (COLCHESTER)

England & Wales - Charity number 1190052

Accounts

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date Period end date

Charity name

Charity No (if any)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(a) To facilitate the teaching of Theravada Buddhism and provide opportunities for the study of Buddhism and Mindfulness for those interested. (b) To establish a centre(s) for the practise of Buddhism and Meditation (c) To provide residential facilities for Buddhist monks to conduct retreats and classes for those who wish to learn Buddhism and Mindfulness
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity, since its inception has been successful in conducting activities that uphold the objects of Charity. The Charity has established residential facilities for Buddhist monks and nuns to perform religious and cultural works.</p> <p>The Charity has formed a strong following of members from varied backgrounds through the services that have been running since the launch of the charity.</p> <p>The Charity conducts weekly, monthly and annual programs on Mindfulness, Buddhism, Meditation, wellbeing and wellness and has been able to support communities through activities made allowable through funders to overcome poverty and hunger.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	Positive statement of financial
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Only cash reserves for future investment in the charity.
Amount of reserves held	Para 1.22	£2,826
Reasons for holding zero reserves	Para 1.22	N/a
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/a

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CIO- Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of trustees are done through vote of existing trustees

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Dhamma Center
Other name the charity uses	Dhamma Centre
Registered charity number	1190052
Charity's principal address	30, Chapel Road, Colchester, CO3 0PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Udayan Chakrabarti			
2	Mahal Katherine Ratnasiri			
3	Hamza Don Desilva			
4	Babli Rani Sharma			
5	Kaji Sherpa			
6				
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18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
---------------------	---	---

Full name(s)	Mahal Katherine Ratnasiri	Babli Sharma
---------------------	---------------------------	--------------

Position (eg Secretary, Chair, etc)	Treasurer	Secretary
--	-----------	-----------

Date	13/12/2022
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**DHAMMA CENTER LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

Dhamma Center Ltd
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 January 2022

Contents

	Page
Company Information	1
Directors' Report	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5–6
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	7–8

**Dhamma Center Ltd
Company Information
For The Year Ended 31 January 2022**

Directors	Ms Mahal Katherine Ratnasiri Mr Hokandara Pannavamsa Thero
Company Number	12418952
Registered Office	30 Chapel Road Stanway Colchester Essex CO3 0PX
Accountants	In For A Penny Accountancy Services AAT Licenced Mauds Court, Long Lane Tendring Clacton-On-Sea Essex CO16 0BG

Dhamma Center Ltd
Company No. 12418952
Directors' Report For The Year Ended 31 January 2022

The directors present their report and the financial statements for the year ended 31 January 2022.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Mr Reba Chandrakumar	RESIGNED	25/05/2021
Mr Fredrick Rignold Hyde-Chambers		
Ms Mahal Katherine Ratnasiri	APPOINTED	02/03/2021

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Ms Mahal Katherine Ratnasiri

Director

24/10/2022

Dhamma Center Ltd
Income and Expenditure Account
For The Year Ended 31 January 2022

	Notes	31 January 2022	31 January 2021
		£	£
TURNOVER		35,883	21,837
Cost of sales		(4,134)	-
		<hr/>	<hr/>
GROSS SURPLUS		31,749	21,837
Administrative expenses		(29,975)	(20,538)
		<hr/>	<hr/>
OPERATING SURPLUS AND SURPLUS BEFORE TAXATION		1,774	1,299
Tax on Surplus		-	(247)
		<hr/>	<hr/>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		1,774	1,052
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 6 form part of these financial statements.

**Dhamma Center Ltd
Balance Sheet
As at 31 January 2022**

		31 January 2022		31 January 2021	
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		3,672		1,299	
		3,672		1,299	
Creditors: Amounts Falling Due Within One Year	3	(846)		(247)	
NET CURRENT ASSETS (LIABILITIES)			2,826		1,052
TOTAL ASSETS LESS CURRENT LIABILITIES			2,826		1,052
NET ASSETS			2,826		1,052
Income and Expenditure Account			2,826		1,052
MEMBERS' FUNDS			2,826		1,052

For the year ending 31 January 2022 the 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors 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.

On behalf of the board

Ms Mahal Katherine Ratnasiri

Director

24/10/2022

The notes on pages 5 to 6 form part of these financial statements.

Dhamma Center Ltd
Notes to the Financial Statements
For The Year Ended 31 January 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2021: NIL)

3. Creditors: Amounts Falling Due Within One Year

	31 January 2022	31 January 2021
	£	£
Bank loans and overdrafts	400	-
Corporation tax	246	247
Accruals and deferred income	200	-
	<hr/>	<hr/>
	846	247
	<hr/> <hr/>	<hr/> <hr/>

Dhamma Center Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2022

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. General Information

Dhamma Center Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 12418952. The registered office is 30 Chapel Road, Stanway, Colchester, Essex, CO3 0PX.

Dhamma Center Ltd
Detailed Income and Expenditure Account
For The Year Ended 31 January 2022

	31 January 2022		31 January 2021	
	£	£	£	£
TURNOVER				
Sales		-		8,580
DCR		12,370		-
Donations		7,037		-
Charity Projects		6,004		-
Events		920		-
Grants and subsidies received		6,950		-
Other trading income		2,602		13,257
		35,883		21,837
COST OF SALES				
Purchases	4,134		-	
		(4,134)		-
GROSS SURPLUS				
		31,749		21,837
Administrative Expenses				
Staff welfare	252		2,195	
Staff expenses	-		2,517	
Travel and subsistence expenses	5,183		1,811	
Rent	13,550		9,000	
Rates	1,111		1,377	
Light and heat	641		603	
Cleaning	-		50	
Computer and IT consumables	603		-	
Repairs, renewals and maintenance	-		433	
Insurance	549		212	
Printing, postage and stationery	26		53	
Advertising and marketing costs	23		62	
Telecommunications and data costs	1,283		1,506	
Website costs	829		-	
Accountancy fees	235		-	
Legal fees	3,524		-	
Subscriptions	-		281	
Bank charges	5		-	
Charitable donations	190		222	

...CONTINUED

Dhamma Center Ltd
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 January 2022

Entertaining	62	-	
Sundry expenses	709	216	
Donation Expense	1,200	-	
	<u> </u>	<u> </u>	
		(29,975)	(20,538)
		<u> </u>	<u> </u>
OPERATING SURPLUS		1,774	1,299
		<u> </u>	<u> </u>
SURPLUS BEFORE TAXATION		1,774	1,299
		<u> </u>	<u> </u>
Tax on Surplus			
Corporation tax charge	-	247	
	<u> </u>	<u> </u>	
		-	(247)
		<u> </u>	<u> </u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		1,774	1,052
		<u> </u>	<u> </u>

DHAMMA CENTRE (COLCHESTER)

England & Wales - Charity number 1190052

Accounts

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date Period end date

Charity name

Charity No
(if any)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(a) To facilitate the teaching of Theravada Buddhism and provide opportunities for the study of Buddhism and Mindfulness for those interested. (b) To establish a centre(s) for the practise of Buddhism and Meditation (c) To provide residential facilities for Buddhist monks to conduct retreats and classes for those who wish to learn Buddhism and Mindfulness
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Charity, since its inception has been successful in conducting activities that uphold the objects of Charity. The Charity has established residential facilities for Buddhist monks and nuns to perform religious and cultural works.</p> <p>The Charity has formed a strong following of members from varied backgrounds through the services that have been running since the launch of the charity.</p> <p>The Charity conducts weekly, monthly and annual programs on Mindfulness, Buddhism, Meditation, wellbeing and wellness and has been able to support communities through activities made allowable through funders to overcome poverty and hunger.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	Positive statement of financial position.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Only cash reserves for future investment in the charity.
Amount of reserves held	Para 1.22	£1,052
Reasons for holding zero reserves	Para 1.22	N/a
Details of fund materially in deficit	Para 1.24	N/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/a

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CIO - ASSOCIATION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election of new Trustees are done through vote between existing Trustees

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Dhamma Center (Colchester)
Other name the charity uses	Dhamma Centre
Registered charity number	1190052
Charity's principal address	30, Chapel Road, Colchester, Essex, CO3 0PX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Fredrick Rignold Hyde-Chambers OBE			
2	Mahal Katherine Ratnasiri			
3	Dr Udayan Chakrabarti			
4	Kaji Sherpa OBE			
5	Fuad Jamal Janmohamed			
6	Babli Rani Sharma			
7	Hamza Don de Silva			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
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Full name(s)	Mahal Katherine Ratnasiri	
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Position (eg Secretary, Chair, etc)	Treasurer	
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Date	15/02/2022
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**DHAMMA CENTER LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 22 JANUARY 2020 TO 31 JANUARY 2021**

Dhamma Center Ltd
Directors' Report and Unaudited Financial Statements
For the Period 22 January 2020 to 31 January 2021

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**Dhamma Center Ltd
Company Information
For the Period 22 January 2020 to 31 January 2021**

Directors Mr Reba Chandrakumar
Mr Fredrick Rignold Hyde-Chambers

Company Number 12418952

Registered Office 30 Chapel Road
Stanway
Colchester
Essex
CO3 0PX

Accountants In For A Penny Accountancy Services
AAT Licenced
Mauds Court, Long Lane
Tendring
Clacton-On-Sea
Essex
CO16 0BG

Dhamma Center Ltd
Company No. 12418952
Directors' Report For the Period 22 January 2020 to 31 January 2021

The directors present their report and the financial statements for the period ended 31 January 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the period were as follows:

Mr Reba Chandrakumar	APPOINTED	22/01/2020		
Rev Hokandara Pannavamsa Thero	APPOINTED	22/01/2020	RESIGNED	01/02/2020
Mr Fredrick Rignold Hyde-Chambers	APPOINTED	22/01/2020		

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Fredrick Rignold Hyde-Chambers

Director

08/09/2021

Dhamma Center Ltd
Income and Expenditure Account
For the Period 22 January 2020 to 31 January 2021

	Notes	31 January 2021
		£
TURNOVER		<u>21,837</u>
GROSS SURPLUS		21,837
Administrative expenses		<u>(20,538)</u>
OPERATING SURPLUS AND SURPLUS BEFORE TAXATION		1,299
Tax on Surplus		<u>(247)</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL PERIOD		<u><u>1,052</u></u>

The notes on pages 5 to 6 form part of these financial statements.

**Dhamma Center Ltd
Balance Sheet
As at 31 January 2021**

	Notes	31 January 2021	
		£	£
CURRENT ASSETS			
Cash at bank and in hand		1,299	
		<u>1,299</u>	
Creditors: Amounts Falling Due Within One Year	3	<u>(247)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>1,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,052</u>
NET ASSETS			<u>1,052</u>
Income and Expenditure Account			<u>1,052</u>
MEMBERS' FUNDS			<u>1,052</u>

For the period ending 31 January 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors 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.

On behalf of the board

Mr Fredrick Rignold Hyde-Chambers

Director

08/09/2021

The notes on pages 5 to 6 form part of these financial statements.

Dhamma Center Ltd
Notes to the Financial Statements
For the Period 22 January 2020 to 31 January 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL

3. Creditors: Amounts Falling Due Within One Year

	31 January 2021
	£
Corporation tax	247
	<hr/>
	247
	<hr/> <hr/>

Dhamma Center Ltd
Notes to the Financial Statements (continued)
For the Period 22 January 2020 to 31 January 2021

4. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. General Information

Dhamma Center Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 12418952. The registered office is 30 Chapel Road, Stanway, Colchester, Essex, CO3 0PX.

Dhamma Center Ltd
Detailed Income and Expenditure Account
For the Period 22 January 2020 to 31 January 2021

	31 January 2021	
	£	£
TURNOVER		
Sales		8,580
Other trading income		13,257
		<hr/>
		21,837
 GROSS SURPLUS		 21,837
 Administrative Expenses		
Staff welfare	2,195	
Staff expenses	2,517	
Travel and subsistence expenses	1,811	
Rent	9,000	
Rates	1,377	
Light and heat	603	
Cleaning	50	
Repairs, renewals and maintenance	433	
Insurance	212	
Printing, postage and stationery	53	
Advertising and marketing costs	62	
Telecommunications and data costs	1,506	
Subscriptions	281	
Charitable donations	222	
Sundry expenses	216	
		<hr/>
		(20,538)
 OPERATING SURPLUS		 1,299
 SURPLUS BEFORE TAXATION		 1,299
 Tax on Surplus		
Corporation tax charge	247	
		<hr/>
		(247)
 SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL PERIOD		 <u>1,052</u>