Athula Dassana Multi-Cultural Buddhist Community Centre T/A Sahana

Report of the Trustees and Unaudited Financial Statements
Registered Charity Number 1155139
31 December 2025

Athula Dassana Multi-Cultural Buddhist Community Centre T/A Sahana

Report of the Trustees and Unaudited Financial Statements
31 December 2025

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Athula Dassana Multi-Cultural Buddhist Community Centre

T/A Sahana

Report of the Trustees and Unaudited Financial Statements
31 December 2025

Report of the Trustees

INTRODUCTION

The trustees present their report with the financial statements of the Charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts In accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims
The Objectives of the Charity are to benefit the Buddhist Community and in particular to benefit those interested in the concepts of Buddhism. These objectives shall include the following:

a) To advance the Theravada Buddhist religion for the public benefit in accordance with the doctrines and principles of Buddhist faith.

b) The relief of poverty for the public benefit of people in particular but not exclusively in Sri Lanka.

c) To provide or assist in the provision of facilities in the Interests of social welfare for recreation or other leisure time occupation of Individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

d) Promote social research and educational studies linked to Buddhist sociology. To discover the links between ancient and modem lifestyles while contemplating the theoretical and practicality of Buddhist principles in the current British society to handle socio-economic issues.

Significant activities
The main activities of the Charity are as follows:

1) General charitable purposes.

2) The advancement of health and savings of life.

3) The prevention or relief of poverty.

4) Overseas aid /famine relief.

5) Ecologic / community development/employment.

6) Education and training.

7) Cultural sporting activities.

Public benefit
In shaping the Charity's objectives for the year and planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The Charity relies on donations and the income from school fees to cover its operating costs.

Grantmaking
The Charity provides donations to children, young people and the elderly.

Report of the Trustees

OBJECTIVES AND ACTIVITIES
Volunteers
We encourage all members of our community to be Involved In voluntary activities and to share their skills with others. Volunteers are not paid any salaries but only reimbursement of reasonable out of pocket expenses such as travel cost. All those volunteers working with children or other vulnerable groups are CRB checked.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
How our activities deliver public benefit

A wide range of activities are carried out in pursuance of the charitable aims and objectives. The trustees consider that these activities, summarised below, provide benefit to the wider community.

Sport Activities
Elle festival, Sri Lankan traditional games, rugby, tug of war etc.

Cultural events
Promote cultural music and dance and Buddhist religious events.

Community events
To improve the local community that we live in, such as street cleaning, local planting etc.

Scholarships
Providing scholarships to under privileged children in developing countries.

Youth charitable groups
Working with youth charitable groups to improve their vocational training.

Dhamma School
To further the teachings of Buddhism to young children.

FINANCIAL REVIEW
Principal funding sources
The Charity's main sources of Income are collections of donations from the general public. During the year the Charity received total donations of £90,502 (2024 - £70,482). In addition the Charity has accounted for the estimated gift aid receivable of £6,000 (2024 - £4,000). Total Income before any expenses generated during the year amounting to £96,502 (2024 - £84,453).

Reserves policy
Unrestricted funds reserve is maintained to cover governance costs and to respond to various applications of grants and donations.

Restricted fund reserve is held to be used within certain restrictions of the relevant funds.

In setting up the Charity reserve policy, the trustees have Identified various unrestricted fund as detailed in the Statement of Financial Activities (SOFA). The restricted funds are distributed strictly In accordance with the religious restriction or other restrictions Imposed on the relevant fund.

Report of the Trustees

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FUTURE PLANS

We aim to continue our work and expanding our activities in order to pursue our charitable objectives, subject to availability of resources and means.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are appointed by resolution of the existing trustees. When a new trustee is so appointed, a memorandum of his appointment shall be prepared.

Organisational structure

The Charity trustees are responsible for the general control and management of the Charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body and are responsible for all decisions taken in relation to the affairs of Athula Dassana- Centre in the United Kingdom.

Induction and training of new trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our Charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of the religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with existing trustees assisting on particular activities and projects run by the Charity. After satisfactory feedback from existing trustees they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Related parties

The trustees consider the board of trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes to the accounts.

Report of the Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT
Risk management
The trustees have a duty to Identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees examine the major strategic, business and operational risks, which the Charity faces regularly. The Charity actively reviews the major risks which it faces on a regular basis and believes that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The Charity requires all its staff and people working for the Charity to complete appropriate Criminal Records Bureau (CRB) check. This is policy is regularly reviewed for all those who work with children or other vulnerable groups within the community centre.

The trustees are satisfied that systems are in place, or arrangements are In hand, to manage the risks that have been identified.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1155139

Principal address
114 Hounslow Road
Hanworth
Feltham
TW1360B

Trustees
Ven. W Kassapa
B Wekadapola
Dr. N Bajramovic
S Liyadipita
T Dharmawardene
Dr B A A N Batugedara
R L P De Silva
P T Gunawardena

Independent examiner
Aguragaha Karunathilaka
ACA (2750466)
65, Malthouse Green
Luton
LU2 8SW

Bankers
NatWest Bank
275 - 277 High Street
Hounslow
TW31ZA

HSBC Bank
26-28 St Ann’s Road
Harrow
HA1 1LA

Report of the Trustees

STATEMENT OF TRUSTEES RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the Incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 31 October 2026 and signed on its behalf by:



Ven. W Kassapa – Trustee

Independent examiner's report to the trustees of Athula Dassana Multi-Cultural Buddhist Community Centre T/A Sahana

Independent examiner's report to the trustees of Athula Dassana Multi-Cultural Buddhist Community Centre

I report to the trustees on my examination of the accounts of the Athula Dassana Multi-Cultural Buddhist Community Centre (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Charity trustees of the Trust 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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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.



Aguragaha Karunathilaka
ACA (2750466)
65, Malthouse Green
Luton
LU2 8SW

31 October 2026

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted fund	Restricted fund	31.12.25 Total funds	31.12.24 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**89,002**	**7,500**	96,502	84,453
Total		**89,002**	**7,500**	96,502	84,453
EXPENDITURE ON					
Charitable activities					
Grants to individuals and other projects		**10,884**	**7,500**	18,384	6,000
Events		**20,484**	**-**	20,484	14,164
Religious Centre		**34,552**	**-**	34,552	35,701
Dhamma School		**8,102**	**-**	8,102	11,466
Total		**74,022**	**7,500**	81,522	67,331
NET INCOME		**14,980**	**-**	14,980	17,122
RECONCILIATION OF FUNDS					
Total funds brought forward		**62,242**	**11,560**	73,802	56,680
TOTAL FUNDS CARRIED FORWARD		**77,222**	**11,560**	88,782	73,802

The accompanying notes are an integral part of these financial statements.

Balance Sheet

As at 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	6	**46,449**	**-**	**46,449**	44,131
CURRENT ASSETS					
Debtors	7	**17,648**	**-**	**17,648**	12,196
Cash at bank		**35,465**	**11,560**	**47,025**	36,286
		53,113	**11,560**	**64,673**	48,482
CREDITORS					
Amounts falling due within one year	8	**(22,340)**	**-**	**(22,340)**	(18,811)
NET CURRENT ASSETS / (LIABILITIES)		**30,773**	**11,560**	**42,333**	29,671
TOTAL ASSETS LESS CURRENT LIABILITIES		**77,222**	**11,560**	**88,782**	73,802
NET ASSETS		**77,222**	**11,560**	**88,782**	73,802
FUNDS					
Unrestricted funds				**77,222**	62,242
Restricted funds				**11,560**	11,560
TOTAL FUNDS				**88,782**	73,802

The financial statements were approved by the Board of Trustees on 31 October 2026 and were signed on its behalf by:

Ven. W Kassapa -Trustee

The accompanying notes are an integral part of these financial statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions
The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All Income is recognized in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depredation is provided at the following annual rates In order to write off each asset over its estimated useful life.

Improvements to property	2% on cost
Fixtures and fittings	20% on reducing balance
Pooja equipment	20% on reducing balance
Computer equipment	20% on reducing balance

Taxation
The Charity is exempt from tax on its charitable activities.

Notes to the Financial Statements

1. **ACCOUNTING POLICIES - continued**

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

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

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

Operating lease commitments
Rentals paid under operating leases are charged to the statement of Financial Activities on a straight line basis over the period of the lease.

Donated goods and services
Donated facilities and services provided to the Charity are recognised at their value to the Charity in the period when it is probable that the economic benefits associated with the donated Items will flow to the Charity, provided they can be measured reliably. An equivalent amount is included as expenditure under the relevant heading in the statement of Financial Activities.
Donated goods are recognised at fair value unless it is impractical to measure this reliably in which case a derived value, being the cost of the item to the donor is used. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities except where the donated good is a fixed asset in which case the gain is recognised as income from donations and a corresponding amount is included In the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Charity's accounting policies.

Going concern
The trustees have formed a judgment at the time of signing the accounts that the going concern basis of accounting is appropriate because there are no material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	**90,502**	70,482
Gift aid	**6,000**	13,971
	96,502	84,453

Notes to the Financial Statements

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31December 2024.

Trustees' expenses
There were no trustees' expenses paid neither for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

The Charity does not have any employees during the year. The Charity does however receive the services of individuals who work on its behalf; these services are provided on voluntary basis.

5. COMPARATIVES FOR THE STATEMENT OF RNANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,453	6,000	84,453
Total	78,453	6,000	84,453
EXPENSITURE ON			
Charitable activities			
Grants to individuals	-	6,000	6,000
Events	14,164	-	14,164
Religious Centre	35,701	-	35,701
Dhamma School	11,466	-	11,466
Total	61,331	6,000	67,331
NET INCOME	17,122	-	17,122
RECONCILIATION OF FUNDS			
Total funds brought forward	45,120	11,560	56,680
TOTAL FUNDS CARRIED FORWARD	62,242	11,560	73,802

Notes to the Financial Statements

6. TANGIBLE FIXED ASSETS

	Improvements to property	Fixtures and fittings	Pooja equipment	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2025	49,625	5,313	7,307	3,984	66,229
Additions	3,974	-	-	-	3,974
At 31 December 2025	**53,599**	**5,313**	**7,307**	**3,984**	**70,203**
Depreciation					
At 1 January 2025	8,414	4,759	6,520	2,405	22,098
Charge for year	1,072	111	157	316	1,656
At 31 December 2025	**9,486**	**4,870**	**6,677**	**2,721**	**23,754**
NET BOOK VALUE					
At 31 December 2025	**44,113**	**443**	**630**	**1,263**	**46,449**
At 31 December 2024	41,211	554	787	1,579	44,131

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	**17,648**	12,196
	17,648	12,196

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	**22,340**	18,811
	22,340	18,811

Notes to the Financial Statements

9. RELATED PARTY DISCLOSURES

Other creditors include an amount of £12,910 (2024 - £11,617) payable to Ven. Wanduramba Kassapa being expenses of the Charity paid personally by the trustee.

The Charity rents premises from a trustee, Dr Nishanie Bajramovic, to operate the temple. Rent is charged by the trustee at arms length and such rental expenses are charged to the statement of financial activities.

Detailed Statement of Financial Activities

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**90,502**	70,482
Gift aid	**6,000**	13,971
Total incoming resources	**96,502**	84,453
EXPENDITURE		
Charitable activities		
Rent	**19,288**	18,432
Rates and water	**2,429**	2,032
Insurance	**1,045**	1,202
Light and heat	**3,671**	3,336
Office expense	**3,259**	-
Postage and stationery	**105**	180
Repairs & maintenance	**1,092**	6,087
Computer & internet	**373**	1,197
Events costs	**20,484**	14,164
Dhamma school expenses	**8,102**	11,466
Bank charges	**235**	112
Accountancy	**1,399**	1,399
Depn Improvements to property	**1,072**	993
Depn fixtures & fittings	**111**	139
Depn computer equipment	**316**	395
Depn pooja equipment	**157**	197
Grants to individuals	**18,384**	6,000
Total resources expended	**81,522**	67,331
Net income	**14,980**	17,122

This page does not form part of the statutory financial statements.