
LONDON BUDDHIST VIHARA TRUST

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30/11/2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LONDON BUDDHIST VIHARA TRUST (LBV TRUST)

I report to the trustees on my examination of the accounts for the year ended 30 November 2023.

Responsibilities and basis of report:

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

Independent examiner's statement:

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

1. the accounting records were not kept in respect of the charity as required by the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of under the Charities Act 2011 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to an audit under the Charities Act 2011 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30/11/2023

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with the Charities Act 2011; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Salim Haji

Salim S A Haji FCA
ASHBURNS ACCOUNTANTS LTD
CHARTERED ACCOUNTANTS
70-72 VICTORIA ROAD
HA4 0AH
Date : 25th July 2024

LONDON BUDDHIST VIHARA TRUST

**Statement of Financial Activities
for the year ended 30/11/2023**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income				
Income from generated funds				
Donations and legacies	197,884	-	197,884	98,573
Total Income and endowments	197,884	-	197,884	98,573
Expenses				
Costs of generating funds				
Expenditure on Raised funds	4,840	-	4,840	4,517
Expenditure on Charitable activities	70,394	-	70,394	85,351
Total Expenses	75,234	-	75,234	89,868
Net Income	122,650	-	122,650	8,705
Net movement in funds:				
Net income for the year				
Total funds brought forward	122,650	-	122,650	8,705
Net funds carried forward	94,716	-	94,716	86,011
	217,366	-	217,366	94,716

LONDON BUDDHIST VIHARA TRUST

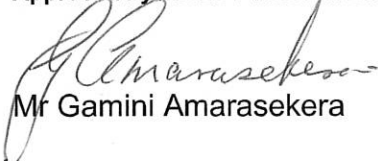
BALANCE SHEET AT 30/11/2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	234	234	
Cash at bank and in hand		<u>317,881</u>	<u>195,501</u>
		318,115	195,735
CREDITORS: Amounts falling due within one year		<u>(925)</u>	<u>(1,195)</u>
NET CURRENT ASSETS		<u>317,190</u>	<u>194,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		317,190	194,540
 NET ASSETS			
		<u>317,190</u>	<u>194,540</u>
 CAPITAL AND RESERVES			
 Unrestricted funds			
	1		
Balance brought forward		194,540	185,835
(Deficit) / Surplus for the year		<u>122,650</u>	<u>8,705</u>
		<u>317,190</u>	<u>194,540</u>

The London Buddhist Vihara trust acknowledges its 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 charities.

Approved by the LBV Trust on 29/07/2024 and signed on their behalf by


Mr Gamini Amarasekera