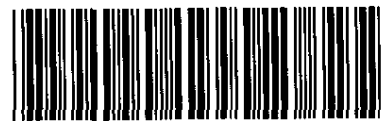


REGISTERED COMPANY NUMBER: 06431210 (England and Wales)
REGISTERED CHARITY NUMBER: 1174069

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2017
FOR
DHAMMAKAYA NORTH UNITED KINGDOM**

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DHAMMAKAYA NORTH UNITED KINGDOM
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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DHAMMAKAYA NORTH UNITED KINGDOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. 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 purposes of the charity as set out in the governing document, memorandum and articles of association, is to advance the Buddhist religion and in furtherance of this to promote meditation.

The word "dhammakaya" has the following meaning:

"Dhamma" - refers to the teaching of The Lord Buddha;

"Kaya" - refers to each person's physical body that contains enlightenment

"Dhamma" and "kaya" are Buddhist terms written in the Pali language

An explanation of the following is given:

The charities aims are to advance the Buddhist religion. This is done by holding ceremonies that include monks giving Dhamma talks mainly to promote peace and goodness in society. In addition, meditation gives people a clear rested mind aimed at spreading peace and goodness through society.

There are a number of significant activities undertaken on Buddhist special days. These include using the green outside the Newcastle Temple for a food offering to the monks and for a parade with music. Several hundred people have attended the ceremony that included a food festival. These have included many people from the local community of several religious traditions not just Buddhist.

There are a significant number of visitors from the Thai community. However, Makha Bucha day included a ceremony in English, meditation and lighting of candles when most visitors were non Thai from the local community.

The short term aims are to attract more visitors to the Temple and to increase our visits by monks into the community to promote meditation.

The long term aims are to create a model Buddhist Temple that can be used as a blue print for future Temples to follow. The Newcastle Temple has been designed as a model Buddhist Temple that will please both Asian and European people. Thus, all visitors should feel at ease and appreciate the serenity and calm atmosphere.

Significant activities

The main activities undertaken in relation to the purposes of the charity are as follows:

Newcastle Temple activities

The Temple is open to the public 365 days a year. Monks, Temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at breakfast and lunch that are followed by a blessing by the Monks. The main ceremony is held on the first Sunday of the month. Annual ceremonies are held for Kathina, Makha Bucha day, Vesak day and other Buddhist special days with invitations made to the local community. Meditation classes are held each week on Wednesday, Sunday and Thursday.

There is a well-maintained dormitory and washing facilities that are well used. There are good car parking facilities and a green in front of the Temple that is available for ceremonies.

Monks visit outside organisations to demonstrate meditation. These include schools, public and private organisations.

DHAMMAKAYA NORTH UNITED KINGDOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

OBJECTIVES AND ACTIVITIES

Public benefit

Public benefit is at the heart of what it means to be a charity. Two key principles define this area:

1. There must be identifiable benefits.
2. The benefits must be to the public.

The trustees must carry out the following:

1. Review the activities undertaken for the public benefit.
2. State whether they have complied with this duty.

The main activities undertaken to further the charities purposes for the public benefit are as follows:

The Temple at Newcastle is open 365 days of the year with all visitors given a warm welcome. The monks perform morning and evening chanting followed by meditation.

A monthly ceremony is held during the early hours of the first Sunday of every month. This finishes about lunch time and attracts approximately 50 visitors. The ceremony is conducted in Thai.

Our method of meditation is simple and non-intrusive, suitable for persons of any faith. Each week meditation classes are held on Wednesday, Thursday and Sunday.

The Trustees have reviewed the activities undertaken for the public benefit and confirm their compliance with this duty.

Volunteers

Volunteers visit the Temple at Newcastle every day of the year to cook food, offer food to monks, help with cleaning and renovation and help with ceremonies. Volunteers give many hours of their time each week. The Trustees would like to thank the volunteers for their hard work.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Newcastle Temple activities during the year included the following:

The Temple is open to the public 365 days of the year.

Each day starts with morning chanting and meditation that is followed by a food offering to the monks, breakfast and a blessing from the monks. Members of the public are given a warm welcome and invited to join Temple staff and volunteers for breakfast.

Lunch includes a food offering to the monks. Members of the public are welcome to attend and have lunch that is followed by a blessing from the monks.

Evening chanting takes place that is followed by meditation. The public are welcome to attend.

The blessings from the monks are chanted in the traditional Pali Buddhist language.

Meditation classes are held on Wednesday, Thursday and Sundays.

Buddhist special days are celebrated where visitors receive a blessing from the monks and food is provided free of charge.

The meditation classes attract approximately 35 participants every week

The first Sunday of the month ceremony starts during the early hours and finishes at lunch time. This attracts approximately 50 people with the dormitory used.

The annual Kathina ceremony during October attracts 200 people.

DHAMMAKAYA NORTH UNITED KINGDOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

FINANCIAL REVIEW

Financial position

Donation income is in line with expenditure. Bank balances are fairly steady.

The Trustees would like to thank all those that donated.

Reserves policy

The Trustees have reviewed reserves as follows:

The amounts are rounded for clarity.

The average amounts of monthly income match monthly expenditure at approximately £30,000. A £20,000 reserve in the bank current account should cover points when the day to day timing of expenditure is ahead of income to prevent the account going overdrawn.

The amount committed in case repairs and maintenance are needed to our old church building is £50,000.

Further details of reserves at 31st March 2017:

	Exclude from reserves	Reserves
Total funds		1,756,000
Tangible fixed assets not available for general purposes	1,669,000	
Committed in the event that emergency repairs are needed to the old church building	50,000	
	1,719,000	(1,719,000)
Actual reserves		37,000
Amount required by the reserves policy		20,000
Excess		17,000

Action will be taken to address the excess.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is The Memorandum and Articles of Association. This is a company limited by guarantee and not having a share capital. The governing document was registered at Companies House on 19th November 2007.

During July 2017 the name of the company was changed to Dhammakaya North United Kingdom. Amended Memorandum and Articles of Association were filed at Companies House on 31st July 2017.

The name change better describes the geographical area of charitable operations. The Memorandum and Articles of Association better describe the charitable activities.

Recruitment and appointment of new trustees

New trustees are chosen for their skills, respect of Buddhism and suitability to work as a member of the team of trustees.

DHAMMAKAYA NORTH UNITED KINGDOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees with the title "Phra" in their name are Buddhist monks. Usually monks ordain after graduation from university and having gained work experience. They thus possess good organisational skills in managing temple property.

Temple activities

Monks and Temple staff consult daily to make things run efficiently.

Induction and training of new trustees

The Charity Commission Publication "The Essential Trustee: what you need to know, what you need to do" has been summarised into both English and Thai. This has been read by all Trustees and discussions held between the Trustees to reinforce understanding of the main points.

The summary document will be given to all new Trustees with discussions being held between the new and existing Trustees.

Wider network

The group of UK and Europe-wide Temples meet every three months. The meeting includes decision making over the purchase of buildings for new Temples and agreement of the cash flows for the DMC satellite channel.

Related parties

The Dhammakaya Foundation in Thailand has a large modern Buddhist Temple in Bangkok. Monks and Temple staff attend training at this facility before joining the temple in the UK. The DMC satellite channel 24-hour daily broadcast is prepared from the Temple in Bangkok. Dhammakaya North United Kingdom does not make any payment to Dhammakaya Foundation for the DMC satellite channel content.

Unfortunately the broadcasts have ceased due to technical difficulties in Thailand. The hope is that broadcasts may resume once the technical difficulties are resolved.

The Dhammakaya Foundation in Thailand have not given any money to, or received any money from Dhammakaya North United Kingdom.

Dhammakaya International Society of the United Kingdom had provided financial assistance and administration assistance during the Newcastle Temple refurbishment and building project. A reimbursement of £133,293 was made to Dhammakaya International Society of the United Kingdom. Payments of £500 were made to Dhammakaya Europe International. These were disclosed under grants to institutions.

During the comparative year ended 31st March 2016 grants to institutions were £470,000. This related to the Temple building at Korsor in Denmark that Dhammakaya North United Kingdom held on behalf of a Buddhist charity in Denmark. The funds to purchase this Temple were raised from Europe wide Buddhist Temples. This Temple was transferred to the Buddhist charity in Denmark.

Investment properties include a £500,000 Temple in Paris, £300,000 Temple in Denmark and £177,000 Temple in Norway. These are held on behalf of Buddhist charities in France, Denmark and Norway. The funds to purchase these Temples were raised from Europe wide Buddhist Temples. The aim is to put these Temple buildings into ownership of the Buddhist charities in France, Denmark and Norway.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06431210 (England and Wales)

Registered Charity number

1174069

DHAMMAKAYA NORTH UNITED KINGDOM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

Brookwood Church
1 - 2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Trustees

T Chitvicheankul
Phra P Choompolpaisal
Phra N Thanissaro
S Tiratumjaroen
Phra W Treenet
Phra V Vingvorn

Sole Trader
Minister of religion
Minister Of Religion
Self Employed
Minister Of Religion
Minister Of Religion

Company Secretary

P Choompolpaisal

Independent examiner

Anthony James D'Amato
ACA FCCA

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

Approved by order of the board of trustees on 28 September 2017 and signed on its behalf by:



S Tiratumjaroen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DHAMMAKAYA NORTH UNITED KINGDOM**

I report on the accounts for the year ended 31 March 2017 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACA FCCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 statements below.

Independent examiner's statement

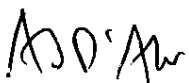
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

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.



Anthony James D'Amato
ACA FCCA

28 September 2017

DHAMMAKAYA NORTH UNITED KINGDOM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 Unrestricted funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		365,094	423,445
Total		365,094	423,445
 EXPENDITURE ON			
Charitable activities			
General		354,230	577,286
NET INCOME/(EXPENDITURE)		10,864	(153,841)
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,742,538	1,896,379
 TOTAL FUNDS CARRIED FORWARD		1,753,402	1,742,538

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

DHAMMAKAYA NORTH UNITED KINGDOM

**BALANCE SHEET
AT 31 MARCH 2017**

		2017 Unrestricted funds £	2016 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	692,490	661,803
Investment property	6	977,000	977,000
		<hr/>	<hr/>
		1,669,490	1,638,803
 CURRENT ASSETS			
Cash at bank and in hand		86,912	103,735
 CREDITORS			
Amounts falling due within one year	7	(3,000)	-
		<hr/>	<hr/>
NET CURRENT ASSETS		83,912	103,735
		<hr/>	<hr/>
 TOTAL ASSETS LESS CURRENT LIABILITIES		1,753,402	1,742,538
		<hr/>	<hr/>
NET ASSETS		1,753,402	1,742,538
		<hr/>	<hr/>
 FUNDS	8		
Unrestricted funds		1,753,402	1,742,538
		<hr/>	<hr/>
TOTAL FUNDS		1,753,402	1,742,538
		<hr/>	<hr/>

The notes form part of these financial statements

DHAMMAKAYA NORTH UNITED KINGDOM

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28 September 2017 and were signed on its behalf by:



S Tiratumjaroen -Trustee

DHAMMAKAYA NORTH UNITED KINGDOM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	27,171	(140,446)
Interest paid		(307)	(395)
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		26,864	(140,841)
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(43,687)	(313,952)
Sale of investment property		-	470,000
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(43,687)	156,048
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(16,823)	15,207
Cash and cash equivalents at the beginning of the reporting period		103,735	88,528
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		86,912	103,735
		<hr/>	<hr/>

The notes form part of these financial statements

DHAMMAKAYA NORTH UNITED KINGDOM

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	10,864	(153,841)
Adjustments for:		
Depreciation charges	13,000	13,000
Interest paid	307	395
Increase in creditors	3,000	-
Net cash provided by (used in) operating activities	<u>27,171</u>	<u>(140,446)</u>

DHAMMAKAYA NORTH UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' EFA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised 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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Fixtures and fittings	- over 5 to 15 years
Motor vehicles	- over 5 years

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation - owned assets	13,000	13,000

DHAMMAKAYA NORTH UNITED KINGDOM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	423,445
Total	<u>423,445</u>
 EXPENDITURE ON	
Charitable activities	
General	577,286
Total	<u>577,286</u>
 NET INCOME/(EXPENDITURE)	 <u>(153,841)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,896,379
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,742,538</u></u>

DHAMMAKAYA NORTH UNITED KINGDOM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2016	622,213	17,078	35,512	674,803
Additions	31,898	11,789	-	43,687
At 31 March 2017	<u>654,111</u>	<u>28,867</u>	<u>35,512</u>	<u>718,490</u>
DEPRECIATION				
At 1 April 2016	6,000	2,000	5,000	13,000
Charge for year	6,000	2,000	5,000	13,000
At 31 March 2017	<u>12,000</u>	<u>4,000</u>	<u>10,000</u>	<u>26,000</u>
NET BOOK VALUE				
At 31 March 2017	<u>642,111</u>	<u>24,867</u>	<u>25,512</u>	<u>692,490</u>
At 31 March 2016	<u>616,213</u>	<u>15,078</u>	<u>30,512</u>	<u>661,803</u>

6. INVESTMENT PROPERTY

	£
MARKET VALUE	
At 1 April 2016 and 31 March 2017	<u>977,000</u>
NET BOOK VALUE	
At 31 March 2017	<u>977,000</u>
At 31 March 2016	<u>977,000</u>

Investment properties include a £500,000 Temple in Paris, £300,000 Temple in Denmark and £177,000 Temple in Norway. These are held on behalf of Buddhist charities in France, Denmark and Norway. The funds to purchase these Temples were raised from Europe wide Buddhist Temples. The aim is to put these Temple buildings into ownership of the Buddhist charities in France, Denmark and Norway.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Accrued expenses	<u>3,000</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	1,742,538	10,864	1,753,402
TOTAL FUNDS	<u>1,742,538</u>	<u>10,864</u>	<u>1,753,402</u>

DHAMMAKAYA NORTH UNITED KINGDOM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	365,094	(354,230)	10,864
TOTAL FUNDS	<u>365,094</u>	<u>(354,230)</u>	<u>10,864</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

DHAMMAKAYA NORTH UNITED KINGDOM

**RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		423,445	-	423,445
EXPENDITURE ON				
Charitable activities		577,286	-	577,286
NET INCOME/(EXPENDITURE)		<u>(153,841)</u>	<u>-</u>	<u>(153,841)</u>

DHAMMAKAYA NORTH UNITED KINGDOM

**RECONCILIATION OF FUNDS
AT 1 APRIL 2015
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		360,851	-	360,851
Investment property		1,447,000	-	1,447,000
		<u>1,807,851</u>	<u>-</u>	<u>1,807,851</u>
 CURRENT ASSETS				
Cash at bank and in hand		88,528	-	88,528
NET CURRENT ASSETS		<u>88,528</u>	<u>-</u>	<u>88,528</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,896,379</u>	<u>-</u>	<u>1,896,379</u>
		<u>1,896,379</u>	<u>-</u>	<u>1,896,379</u>
 FUNDS				
Unrestricted funds		1,896,379	-	1,896,379
TOTAL FUNDS		<u>1,896,379</u>	<u>-</u>	<u>1,896,379</u>

DHAMMAKAYA NORTH UNITED KINGDOM

**RECONCILIATION OF FUNDS
AT 31 MARCH 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		661,803	-	661,803
Investment property		977,000	-	977,000
Total		<u>1,638,803</u>	<u>-</u>	<u>1,638,803</u>
CURRENT ASSETS				
Cash at bank and in hand		103,735	-	103,735
NET CURRENT ASSETS		<u>103,735</u>	<u>-</u>	<u>103,735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,742,538</u>	<u>-</u>	<u>1,742,538</u>
NET ASSETS		<u><u>1,742,538</u></u>	<u><u>-</u></u>	<u><u>1,742,538</u></u>
FUNDS				
Unrestricted funds		1,742,538	-	1,742,538
TOTAL FUNDS		<u><u>1,742,538</u></u>	<u><u>-</u></u>	<u><u>1,742,538</u></u>

DHAMMAKAYA NORTH UNITED KINGDOM
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	365,094	423,445
Total incoming resources	365,094	423,445
EXPENDITURE		
Charitable activities		
Rates and water	7,083	2,644
Light and heat	38,122	15,508
Telephone	2,023	1,024
Postage and stationery	6,569	4,404
Sundries	14,351	622
Food	13,785	-
Monk and staff public work	15,160	6,788
Cleaning	350	38
Accountancy	1,800	250
Insurance	2,465	3,267
Travel	30,689	20,730
Motor expenses	400	204
Repairs and maintenance	61,889	38,412
Ceremony expenses	6,360	-
Rent	4,884	-
Independent examination	1,200	-
Freehold property	6,000	6,000
Plant and machinery	5,000	5,000
Fixtures and fittings	2,000	2,000
Bank loan interest	307	395
Grants to institutions	133,793	470,000
	354,230	577,286
Total resources expended	354,230	577,286
Net income/(expenditure)	10,864	(153,841)

This page does not form part of the statutory financial statements