

Gar Trinley Yongkhyab Ling

Trustees' Annual Report and Receipts and Payments Accounts.

Period From 1st August 2023 to 31st July 2024



SCIO: SC046673

Charity contact information: info@gartrinleyuk.com

Your charity's name: [Gar Trinley Yongkhyab Ling](#)

Scottish Charity Number: SC046673

Address: 43, Balbardie Avenue, Bathgate, West Lothian

Postcode: EH48 4AL

Telephone number: 07518748839

Email address: info@gartrinleyuk.com

Website: www.gartrinleyuk.com

Facebook: Gar Trinley Yongkhyab Ling

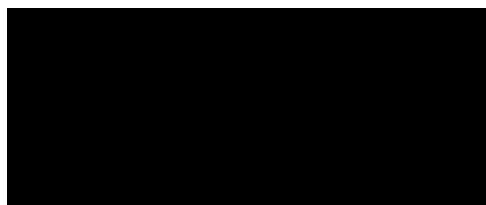
The Trustees have pleasure in presenting their report together with the financial statements and the independent examiners report for the year ended 31st July 2024.

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Charity Trustees

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Objectives and activities

Charitable purposes:

The advancement of the Drikung Kagyu lineage of Tibetan Buddhism, under the spiritual guidance of the Venerable Dorzin Dhondrup Rinpoche. We aim to provide facilities for public worship, holding the appropriate services, rituals and ceremonies to practice our beliefs, to make a positive difference to all members of the public and seek new followers.

The promotion of religious harmony through the teachings of the Buddhist faith to all members of the public; raising awareness and understanding of the beliefs or practices of the religion, for example by providing books or online materials; providing education or instruction in Buddhism and working to advance public understanding of religion in general, including interfaith dialogue.

Main activities:

Hold regular meetings to practice our religion, inviting all members of the public, providing information and resources. Invite Teachers to further these aims.

However, due to participants being spread geographically, all activities have been conducted online and advertised on social media and our website to be open to all. After the anticipated visit by Rinpoche this coming October, ways to resume in person meetings in addition to online, will again be looked at.

Structure, governance and management

The Charity is a single tier SCIO governed by its Constitution. The Constitution was adopted on 4th July 2016. The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

Trustee recruitment and appointment

Charity Trusteeship is open to any person aged 16 or over; and/or any individual who has been nominated for membership by an unincorporated organisation; and/or any corporate body, who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise. The application will then be considered by the Board at its next Board meeting.

Achievements and performance

Highlights of the last year:

- In September, the treasurer undertook a pilgrimage to our parent organization's main temple, the Garchen Buddhist Institute in Arizona, along with pilgrims from Dorzin Rinpoche's other sanghas. Advice was sought whilst there on how to progress the charity. Garchen Rinpoche advised that all members should maintain loving kindness towards each other and all beings, continue to practice regularly with the intention to be of benefit.
- Like many other small groups, meetings have continued online by Zoom, as participants are geographically scattered! These are usually at 9am on Tuesdays, held weekly, when possible, These are advertised on GTYL social media and website.
- Those interested have also again been able to participate in frequent, very beneficial and informative practices and teachings led by both [REDACTED] from America and [REDACTED] from Singapore. Online courses have also been running, available for all.
- Again, online resources are heavily advertised by Gar Trinley and those running the events, on Facebook and social media. The GTYL page is very well supported.

Future Plans –.

- We are very excited that a teaching visit from [REDACTED] is being planned for the beginning of October. His accommodation and teaching venue have already been booked. We will look at ways to advertise the teachings well in advance as widely as possible. It is 5 years since he last came, due to the pandemic.
- We will continue to hold regular meetings and practices, via Zoom for as long as necessary. Our events and the events of other Drikung Sanghas around the world, are available for all to access thanks to Zoom and Youtube and will continue to be advertised on social media to make them as open to all members of the public as possible.
- [REDACTED] is also leading a pilgrimage to the holy Buddhist sites in India in November – two members are planning to go on this trip at their own expense.

Donation of funds to the group.

We continue our ongoing fundraising efforts with members still contributing £10 per month to accrue a balance able to fund future activities and the planned visit from our Teacher, [REDACTED].

Financial review

Income this year (£410) consisted of:

- donations from members.
- £962 was brought forward from the previous year.
- The Sangha had a deficit of £378 for this financial year.
- Giving £584 to carry forward.

Statement of the charity's policy on reserves

Any spending of reserves must be approved by the Trustees, either at Board meetings or by agreement by email.

There is no requirement to hold a level of reserves.

Details of any deficit

No deficit.

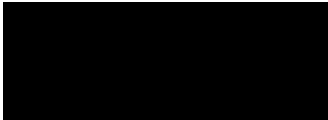
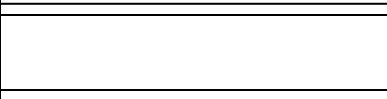
Donated facilities and services

No donated facilities or services.

Future Plans

The groups priority will be to maintain a reasonable level of funds allowing a resumption of services to the public and visits from Teachers. We will also welcome new participants to expand the group.

Signed on behalf of the charity trustees:

Convenor

Designation

Date

17/01/25

Gar Trinley Yongkhyab Ling

Statement of Receipts and Balances for the year ended 31st July 2024.

Receipts	Unrestricted Funds	Restricted funds	Total 2023	Total 2023
Donations	410	0	410	192
Grants	0	0	0	0
Total receipts	410	0	410	192

Payments – Cost of charitable activities

Website and email	77	0	77	50
Zoom subscription	171	0	171	0
Donation to Ukraine	0	0	0	50
Donation to Rinpoche	97	0	97	0
Accommodation for Rinpoche's Oct visit	443	0	443	0
Total payments	788	0	788	100
Surplus (deficit) for year	(378)	0	(378)	92

Gar Trinley Yongkhyab Ling

Statement of Balances as at 31/7/24

Funds Reconciliation	Unrestricted	Restricted	Total 2024	Total 2023
Cash & Bank Balance 1/8/23	962		962	870
Surplus (deficit) for year	(378)		(378)	92
Balance at 31/7/24	584		584	962
 Cash balance	9			
Bank balance	575			
Total	584			
Other assets – None				
Liabilities – None				

The accounts were approved by the Trustees at the AGM in September 2023 and signed on their behalf by:



Treasurer

31/12/2024

Notes to the Financial Statements for the year ending 31/7/23.

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the Charity. The trustees maintain a single unrestricted fund for the day to day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related Party Transactions

During the year no remuneration or expenses were paid to the trustees or to any connected persons.

Gar Trinley Yongkhyab Ling

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month			Day	Month	Year
	1	8	2023		31	7	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	410	-			410	192
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	410	-	-	-	410	192
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	410	-	-	-	410	192
A3 Payments						
Expenses for fundraising activities					-	50
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	788				788	
Grants and donations					-	50
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	788	-	-	-	788	100
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	788	-	-	-	788	100
Net receipts / (payments)	(378)	-	-	-	(378)	92
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(378)	-	-	-	(378)	92

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	962				962	870
	Surplus / (deficit) shown on receipts and payments account	(378)				(378)	92
						-	
						-	
	Cash and bank balances at end of year	584	-	-	-	584	962
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of approval

			31 December 2024

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

This year we have continued to meet weekly online as regular participants are geographically spread. We continue to promote learning and study of Buddhist theory and conduct pujas and discussion. We promote our services on social media to make them as accessible as possible. We invite our teacher in Singapore to join us when possible considering time differences. Costs include maintenance of the website and access to an email account, and Zoom subscription which we use every week. The independent examiners report has again been donated free of charge - many thanks to him. We have booked accommodation and a venue for Rinpoche's planned visit in October this year, these required a deposit. Further funds will be needed for this event as it approaches, and we anticipate more donations to cover expenses.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid £

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Gar Trinley Yongkhyab Ling

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	410	-	-	-	410	192
					-	
					-	
					-	
Total	410	-	-	-	410	192
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Website maintenance	77				77	16
Zoom subscription	171				171	34
Donation to Rinpoche for online teaching	97				97	50
Accommodation deposit for Rinpoche's visit 10/24	443				443	
					-	
					-	
					-	
					-	
					-	
Total	788	-	-	-	788	100
	-	-	-	-	-	reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	410				410	192
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	410	-	-	-	410	192
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	410	-	-	-	410	192
Payments						
Expenses for fundraising activities					-	50
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	788				788	
Grants and donations					-	50
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	788	-	-	-	788	100
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	788	-	-	-	788	100
Net receipts / (payments)	(378)	-	-	-	(378)	92
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(378)	-	-	-	(378)	92

Nature and purpose of funds

This year we have continued to meet weekly online as regular participants are geographically spread. We continue to promote learning and study of Buddhist theory and conduct pujas and discussion. We promote our services on social media to make them as accessible as possible. We invite our teacher in Singapore to join us when possible considering time differences. Costs include maintenance of the website and access to an email account, and Zoom subscription which we use every week. The independent examiners report has again been donated free of charge - many thanks to him. We have booked accommodation and a venue for Rinpoche's planned visit in October this year, these required a deposit. Further funds will be needed for this event as it approaches, and we anticipate more donations to cover expenses.

Gar Trinley Yongkhyab Ling

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Gar Trinley Yongkhyab Ling					
	Registered charity number	SC046673					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	8	2023	To	31	7	2024
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:					Date: 19/1/25		
Name:							
Relevant professional qualification(s) or body (if any):	BA MLitt PGDIT						
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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