DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales · Charity number 1103950

Details

Other names	DISUK
Status	Registered
Legal form	Charitable company
Company number	04417612
Registered	2004-05-26
Register	View on the Charity Commission register

Contact

Address	Dhammakaya International 1-2 Brushfield Way Knaphill Woking GU21 2TG
Phone	01483475757
Email	dhammakayawoking@gmail.com
Website	www.watphradhammakayalondon.co.uk

Activities

Objects: TO PROMOTE BUDDHIST RELIGIOUS DOCTRINES INCLUDING THE PROMOTION OF MEDITATION.

Activities: The principal activity of the charity during the year was that of a Buddhist Temple, religious teaching, meditation Centre, administration support for new Temple building and awarding grants for Buddhist research.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE ENGLAND, SCOTLAND, WALES, NORWAY AND SWEDEN.
- Belgium
- Denmark
- France
- Germany
- Norway
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£641,283	£995,538	£6,064,458	0
2023-09-30	£353,293	£445,812	-	-
2022-09-30	£365,419	£348,741	-	-
2021-09-30	£302,972	£297,744	-	-
2020-09-30	£432,205	£688,779	-	-

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Trustees

Name	Role	Appointed
PHRA NICHOLAS THANISSARO		
PHRA PICHIT CHOOMPOLPAISAL		
PHRA SONTHAYA WANDEE		
PHRA WAIROT TREENET		
Phra Ronnapop Lapcharoen		2020-12-08
Rev PHRA VEERA VINGVORN		
THEANCHAI CHITVICHEANKUL		

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DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales - Charity number 1103950

Accounts

REGISTERED COMPANY NUMBER: 04417612 (England and Wales)
REGISTERED CHARITY NUMBER: 1103950

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

FOR

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

Centora James Limited
Jury Farm, Ripley Lane
West Horsley
Surrey
KT24 6JT

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

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FOR THE YEAR ENDED 30 SEPTEMBER 2024

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DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 30 September 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Buddhist doctrines including the promotion of 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Woking Temple Activities

The Temple is open to the public where by Monks, temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that is then followed by a blessing from the Monks. The main ceremony is held on the first Sunday of the month and an annual Kathina ceremony is held where invitations are extended to the local community. Meditation classes are held each week which are given by an English-speaking monk. There are well-maintained dormitory and washing facilities that are well used along with good car parking facilities and a pleasant garden.

In June 2024, Monks from Thailand, Europe and around the UK visited the Woking Temple. This resulted in an increase to donation income and accommodation and travelling expenses in the financial year.

Building New Temples

Dhammakaya International Society of the United Kingdom trustees, that are monks, attend the quarterly Europe-wide meeting of all Temples where discussions are held on proposals to purchase buildings suitable for Buddhist Temples.

Global Buddhist Network

This is an internet facility operated outside the UK with a reasonable budget. Dhammakaya International Society of the United Kingdom make small contributions.

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 Temple at Woking, Surrey is open to all visitors who are given a warm welcome.

A ceremony is held during the early hours of the first Sunday of every month which attracts approximately 65 visitors. The ceremony is conducted in Thai using the GBN Youtube channel that is displayed on a stage monitor and the seating area has earpieces with an English translation.

Our method of meditation is simple and non-intrusive, for persons of any faith. Tuesday and Thursday evening meditation classes are held with approximately 30 participants each week. In addition, a weekend retreat and one day mediation workshop are held during the year that attract from 20 to 35 participants for each retreat or workshop.

Temple volunteers make approximately 20 school visits to provide short meditation sessions for student classes. The volunteers may also give an introductory talk on Buddhism. Moreover, three are approximately 30 school and scout visits to Woking Temple with approximately 20 to 30 persons in the group. The visits include a 5 minute meditation and explanation about the Buddhist items in the Temple during the tour.

Monks and Temple staff undertake hospital visits, attend funerals, visit homes and business premises to give talks, blessings and meditations. More visits have been made to organisations in the community where meditation has been demonstrated to front line employees of the emergency services to assist with work related stress. In addition, Monks, Temple staff and Volunteers have visited city offices to demonstrate meditation that was well received by 50 to 60 workers. Also, Temple monks, staff and volunteers visit Woking town centre for an annual ceremony to collect for local food banks. This brings meditation to the local community and collects substantial quantities of food for the food banks.

The Temple at Woking has authority to ordain Monks which involves a ceremony lasting a day.

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

Grantmaking
The Buddhist manuscript research project was approved by trustees. This project contributes to the promotion of Buddhist doctrines and meditation.

FINANCIAL REVIEW

Principal funding sources
The Temple in Woking Surrey is open 365 days a year and devotees make donations to the Monks using envelopes provided. During ceremonies devotees are given the opportunity to present their donation envelopes to the Monks. The envelopes are opened with the contents recorded and accounted for by more than one member of Temple staff. The Trustees would like to thank the individuals, families, organisations, businesses and Temples for the donations received.

Reserves policy
The "free reserves" (general unrestricted fund less fixed assets) of the charity at 30 September 2024 amounted to £102,247 (2023: £96,219).

It is the trustees' view that it is prudent to maintain a level of free reserves to cover the annual expenditure at approximately £175,000. The trustees also aim to maintain a reserve of £350,000 in case a suitable property becomes available to purchase for a Temple or accommodation for Monks or Temple staff. In addition the Trustees maintain a small excess reserve to cover any emergency repairs to a Temple building.

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
The plans include continuation of planned maintenance to the Woking Temple building and the Temple building activity. The charity is working with the local community to attract visitors to Woking Temple. This includes more opportunities for meditation and talks by monks, with translations into English, where needed. Money is held in the event of a suitable building being available for purchase for use as Temple or for Monks and Temple Staff.

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.

Charity constitution
Dhammakaya International Society of the United Kingdom is registered as a charitable company limited by guarantee and not having a share capital. The Temple was set up by a Memorandum of Association and Articles of Association. The governing document was registered at Companies House on 16 April 2002 with amendments by special resolution registered at Companies House on 2 October 2003 and 9 April 2004. The Temple registered as a charitable organisation at Charity Commission on 26 May 2004. Consequently, the Temple still made amendments by special resolution registered at Companies House on 21 October 2004, 24 November 2016 and 20 January 2017.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recruitment and appointment of new trustees
The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are chosen for their skill, respect of Buddhism and suitability to work as a member of the team of trustees.

Organisational structure
The Trustees with the title "Phra" in their name are Buddhist monks. Usually monks ordain after graduation from university and some having gained work experience. Thus, possess good organisational skill in managing temple property and activities.

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

Temple building activities - Some Trustees devote a considerable amount of time on this area mainly to ensure that the risks present do not lead to a mistake in the choice of a property purchase for a new temple. Thus, meetings are regularly held with constant communication between Trustees, Temple staff and other Temples.

A quarterly meeting is held with members of all European Temples attending. This includes selecting buildings to purchase for new Temples and setting budgets for raising the required money.

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 read by monks that are Trustees at Woking Temple. In addition, a summary has been prepared in both English and Thai. This has been read by all Trustees and discussions held to reinforce understanding of the main points. The summary document will be given to all new Trustees with discussions being held with the trustees.

Related parties
The Dhammakaya Foundation in Thailand has a large modern Buddhist Temple in Bangkok. Monks and Temple staff attend training here before joining the temple in the UK. There are Dhammakaya Temples worldwide that Dhammakaya International Society of the United Kingdom have contact with. Dhammakaya Europe International operates a Buddhist Temple in Manchester. Dhammakaya North United Kingdom operates a Buddhist Temple in Newcastle. Meditation Centre of Glasgow operate a Buddhist Temple in Scotland. These organisations are registered charities.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
04417612 (England and Wales)

Registered Charity number
1103950

Registered office
1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Trustees
T Chitvicheankul Sole Trader
P P Choompolpaisal Minister of Religion
P N Thanissaro Buddhist Monk
W Treenet Minister of Religion
P V Vingvorn Minister of Religion
R Lapcharoen Monk
T Boonsiriwatanakul Minister of Religion
B Sudhipan Minister of Religion
S Jongpatra

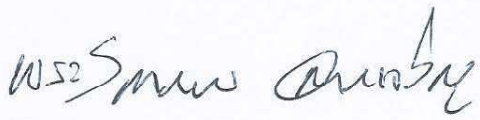
Company Secretary
P V Vingvorn

AUDITORS

Tahas & Co Ltd
760 Eastern Avenue
Newbury Park
London
IG2 7HU

The auditors, Tahas & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 July 2025 and signed on the board's behalf by:



R Lapcharoen
Trustee

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees (who are also the directors of Dhammakaya International Society of UK for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

Opinion

We have audited the financial statements of Dhammakaya International Society of UK (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We inquired from management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. We designed our audit procedures to identify instances of non-compliance throughout the audit and remained alert to instances of non-compliance throughout the audit.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. However, the primary responsibility for prevention and detection of fraud rests with both management and those charged with governance of the charity.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's

ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mustafa

Mr M Poonawala (Senior Statutory Auditor)
For and on behalf of Tahas & Co Ltd, Statutory Auditor
760 Eastern Avenue
Newbury Park
London
IG2 7HU

16 July 2025

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	621,547	-	621,547	334,755
Other trading activities	3	19,725	-	19,725	18,516
Investment income	4	11	-	11	23
Total		641,283	-	641,283	353,294
EXPENDITURE ON					
Charitable activities	5				
Grants to institutions		37,662	477,000	514,662	94,890
Direct costs		471,246	-	471,246	335,802
Other		9,630	-	9,630	15,120
Total		518,538	477,000	995,538	445,812
NET INCOME/(EXPENDITURE)		122,745	(477,000)	(354,255)	(92,518)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,999,158	3,419,555	6,418,713	6,511,231
TOTAL FUNDS CARRIED FORWARD		3,121,903	2,942,555	6,064,458	6,418,713

The notes form part of these financial statements

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	12	3,018,756	2,942,555	5,961,311	6,319,583
CURRENT ASSETS					
Debtors	13	5,171	-	5,171	7,149
Cash at bank and in hand		152,239	-	152,239	108,953
		157,410	-	157,410	116,102
CREDITORS					
Amounts falling due within one year	14	(16,432)	-	(16,432)	(16,972)
NET CURRENT ASSETS		140,978	-	140,978	99,130
TOTAL ASSETS LESS CURRENT LIABILITIES		3,159,734	2,942,555	6,102,289	6,418,713
CREDITORS					
Amounts falling due after more than one year	15	(37,831)	-	(37,831)	-
NET ASSETS		3,121,903	2,942,555	6,064,458	6,418,713
FUNDS	17				
Unrestricted funds				3,121,903	2,999,158
Restricted funds				2,942,555	3,419,555
TOTAL FUNDS				6,064,458	6,418,713

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2025 and were signed on its behalf by:

R Lapcharoen
Trustee

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	30.9.24 £	30.9.23 £
Cash flows from operating activities			
Cash generated from operations	1	(333,582)	(64,225)
Interest paid		(544)	(598)
Interest element of hire purchase payments paid		(65)	(782)
Net cash used in operating activities		(334,191)	(65,605)
Cash flows from investing activities			
Purchase of tangible fixed assets		(83,946)	(225,448)
Sale of tangible fixed assets		477,000	-
Interest received		11	23
Net cash provided by/(used in) investing activities		393,065	(225,425)
Cash flows from financing activities			
Capital repayments in year		(15,588)	(11,675)
Net cash used in financing activities		(15,588)	(11,675)
Change in cash and cash equivalents in the reporting period		43,286	(302,705)
Cash and cash equivalents at the beginning of the reporting period		108,953	411,658
Cash and cash equivalents at the end of the reporting period		152,239	108,953

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.24 £	30.9.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(354,255)	(92,518)
Adjustments for:		
Depreciation charges	23,974	29,369
Interest received	(11)	(23)
Interest paid	544	598
Interest element of hire purchase and finance lease rental payments	65	782
Decrease/(increase) in debtors	1,978	(2,474)
(Decrease)/increase in creditors	(5,877)	41
Net cash used in operations	(333,582)	(64,225)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	Other non-cash changes £	At 30.9.24 £
Net cash				
Cash at bank and in hand	108,953	43,286		152,239
	108,953	43,286		152,239
Debt				
Finance leases	(4,121)	14,121	-	(47,289)
	(4,121)	14,121	-	(47,289)
Total	104,832	57,407	-	104,950

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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.

Fixtures and fittings	-	Straight line over 8 years
Motor vehicles	-	Straight line over 8 years
Computer equipment	-	Straight line over 3 years

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.

Hire purchase and leasing commitments
The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

continued...

2. DONATIONS AND LEGACIES

	30.9.24	30.9.23
	£	£
Donations	604,382	326,746
Gift aid	17,165	8,009
	621,547	334,755

3. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Donation from Manchester Templ e	9,726	9,204
Donation from Newcastle Temple	9,999	9,312
	19,725	18,516

4. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	11	23

5. *CHARITABLE ACTIVITIES COSTS*

	Direct Costs	Grant funding of activities (see note 6)	Totals
	£	£	£
Grants to institutions	-	514,662	514,662
Direct costs	471,246	-	471,246
	471,246	514,662	985,908

6. GRANTS PAYABLE

	30.9.24	30.9.23
	£	£
Grants to institutions	514,662	94,890

The total grants paid to institutions during the year was as follows:

	30.9.24	30.9.23
	£	£
Hamburg Temple	17,807	58,526
Thailand Temples	5,000	23,808
Other Buddhist Organisations	14,855	12,556
Denmark Temple	300,000	-
Norway Temple	177,000	-
	514,662	94,890

continued...

7. SUPPORT COSTS

	Governance costs
	£
Other resources expended	9,630

8. NET INCOME/(EXPENDITURE)

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

	30.9.24	30.9.23
	£	£
Auditors' remuneration	4,800	8,000
Depreciation - owned assets	22,507	29,939
Other operating leases	1,222	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

10. STAFF COSTS

Monks and temple staff receive accommodation, subsistence, travel and study course fees whilst living in a religious community at the temple. Each person receives £150 or £200 each month. This covers mobile phone, laptop, baggage and gifts whilst travelling. The National Minimum Wage Regulations do not apply to religious workers living in a community of monks and religious workers.

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	334,755	-	334,755
Other trading activities	18,516	-	18,516
Investment income	23	-	23
Total	353,294	-	353,294
EXPENDITURE ON			
Charitable activities			
Grants to institutions	94,890	-	94,890
Direct costs	335,802	-	335,802

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	15,120	-	15,120
Total	445,812	-	445,812
NET INCOME/(EXPENDITURE)	(92,518)	-	(92,518)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,091,676	3,419,555	6,511,231
TOTAL FUNDS CARRIED FORWARD	2,999,158	3,419,555	6,418,713

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 October 2023	6,422,239	102,822	76,653	6,715	6,608,429
Additions	79,562	-	57,289	5,851	141,235
Disposals	(477,000)	-	-	-	(477,000)
At 30 September 2024	6,024,801	102,822	133,942	12,566	6,272,664
DEPRECIATION					
At 1 October 2023	115,000	102,822	67,824	3,200	288,846
Charge for year	11,000	-	8,830	4,144	22,507
At 30 September 2024	126,000	102,822	76,654	7,344	311,353
NET BOOK VALUE					
At 30 September 2024	5,898,801	-	57,288	5,222	5,961,311
At 30 September 2023	6,307,239	-	8,829	3,515	6,319,583

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Other debtors	2,911	2,911
Prepayments	2,260	4,238
	5,171	7,149

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Hire purchase (see note 16)	9,458	4,121
VAT	375	41
Accrued expenses	6,599	12,810
	16,432	16,972

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.24	30.9.23
	£	£
Hire purchase (see note 16)	37,831	

16. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	30.9.24	30.9.23
	£	£
Net obligations repayable:		
Within one year	9,458	4,121
Between one and five years	37,831	-
	47,289	4,121

	Non-cancellable operating leases	
	30.9.24	30.9.23
	£	£
Within one year	7,618	7,618
Between one and five years	11,428	19,046
	19,046	26,664

17. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General unrestricted fund	2,999,158	122,745	3,121,903
Restricted funds			
General restricted fund	3,419,555	(477,000)	2,942,555
TOTAL FUNDS	6,418,713	(354,255)	6,064,458

continued...

17. 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 unrestricted fund	641,283	(518,538)	122,745
Restricted funds			
General restricted fund	-	(477,000)	(477,000)
TOTAL FUNDS	641,283	(995,538)	(354,255)

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General unrestricted fund	3,091,676	(92,518)	2,999,158
Restricted funds			
General restricted fund	3,419,555	-	3,419,555
TOTAL FUNDS	6,511,231	(92,518)	6,418,713

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General unrestricted fund	353,294	(445,812)	(92,518)
TOTAL FUNDS	353,294	(445,812)	(92,518)

continued...

18. RELATED PARTY DISCLOSURES

The main Dhammakaya Temple in Bangkok train monks and temple staff as religious workers that move to DISUK. The other Dhammakaya Temples in the UK are as follows:

Dhammakaya Europe International. Manchester Temple. DEI.
Dhammakaya North United Kingdom. Newcastle Temple. DNUK.
Meditation Centre Glasgow. Scotland Temple. MCG.
There are 28 Dhammakaya Temples in Europe.

The DISUK trustees are also trustees of the following UK Temples:

DISUK	DNUK	DEI	MCG
Phra Wairot Treenet	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	
Phra Nicholas Thanissaro	Yes	Yes	
Phra Pichit Choompolpaisal	Yes	Yes	Yes
Theanchai Chitvicheankul	Yes		Yes
Phra Ronnapop Lapcharoen	Yes	Yes	Yes

Phra Wairot Treenet is a trustee in Belgium, Denmark, Germany, Netherlands, Switzerland temples in Europe.

Phra Veera Vingvorn is a trustee in Belgium, Netherlands and Sweden temples in Europe.

Contributions received from the UK and European Temples are as follows:

	2024	2023
	£	£
Newcastle Temple	9,999	9,312
Manchester Temple	9,726	9,204
Denmark Temple	-	-
Scotland Temple	-	-
Other Temples (Less than £2,500	-	-
Total	19,725	18,516

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	604,382	326,746
Gift aid	17,165	8,009
	621,547	334,755
Other trading activities		
Donation from Manchester Temple	9,726	9,204
Donation from Newcastle Temple	9,999	9,312
	19,725	18,516
Investment income		
Deposit account interest	11	23
Total incoming resources	641,283	353,294
EXPENDITURE		
Charitable activities		
Wages	26,432	28,387
Other operating leases	1,222	-
Rates and water	11,720	8,566
Insurance	10,893	13,240
Light and heat	47,868	53,035
Telephone	3,544	3,691
Postage and stationery	2,594	1,488
Advertising	-	10,601
Sundries	14,534	11,159
Courses and welfare	23,239	27,025
Repairs & maintenance	47,792	40,928
Food & refreshment	57,543	34,960
Ceremony	17,717	4,567
Monks/staff public works	13,148	14,410
Motor expenses	15,204	14,895
Travel	38,892	38,101
Accommodation	114,321	-
Depreciation of freehold property	11,000	11,000
Depreciation of plant & machinery	4,144	-
Depreciation of fixtures & fittings	-	800
Depreciation of motor vehicles	8,830	15,331
Depreciation of computer equipment	-	2,238
Bank charges & interest	544	598
Hire purchase interest	65	782
Grants to institutions	514,662	94,890
	985,908	430,692

DHAMMAKAYA INTERNATIONAL SOCIETY OF UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	30.9.24	30.9.23
	£	£
Support costs		
Governance costs		
Auditors' remuneration	4,800	8,000
Accountancy fees	4,830	7,120
	9,630	15,120
Total resources expended	995,538	445,812
Net expenditure	(354,255)	(92,518)

DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales - Charity number 1103950

Accounts

REGISTERED COMPANY NUMBER: 04417612 (England and Wales)
REGISTERED CHARITY NUMBER: 1103950

Report of the Trustees and

Financial Statements

for the Year Ended 30 September 2023

for

Dhammakaya International Society of the United Kingdom

The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Dhammakaya International Society of the United Kingdom

Contents of the Financial Statements for the Year Ended 30 September 2023

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Dhammakaya International Society of the United Kingdom

Report of the Trustees for the Year Ended 30 September 2023

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 30 September 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Buddhist doctrines including the promotion of 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Woking Temple Activities
The Temple is open to the public where by Monks, temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that is then followed by a blessing from the Monks. The main ceremony is held on the first Sunday of the month and an annual Kathina ceremony is held where invitations are extended to the local community. Meditation classes are held each week which are given by an English-speaking monk. There are well-maintained dormitory and washing facilities that are well used along with good car parking facilities and a pleasant garden.

Building New Temples
Dhammakaya International Society of the United Kingdom trustees, that are monks, attend the quarterly Europe-wide meeting of all Temples where discussions are held on proposals to purchase buildings suitable for Buddhist Temples.

Global Buddhist Network
This is an internet facility operated outside the UK with a reasonable budget. Dhammakaya International Society of the United Kingdom make small contributions.

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 Temple at Woking, Surrey is open to all visitors who are given a warm welcome.

A ceremony is held during the early hours of the first Sunday of every month which attracts approximately 65 visitors. The ceremony is conducted in Thai using the GBN Youtube channel that is displayed on a stage monitor and the seating area has earpieces with an English translation.

Our method of meditation is simple and non-intrusive, for persons of any faith. Tuesday and Thursday evening meditation classes are held with approximately 30 participants each week. In addition, a weekend retreat and one day mediation workshop are held during the year that attract from 20 to 35 participants for each retreat or workshop.

Temple volunteers make approximately 20 school visits to provide short meditation sessions for student classes. The volunteers may also give an introductory talk on Buddhism. Moreover, three are approximately 30 school and scout visits to Woking Temple with approximately 20 to 30 persons in the group. The visits include a 5 minute meditation and explanation about the Buddhist items in the Temple during the tour.

Monks and Temple staff undertake hospital visits, attend funerals, visit homes and business premises to give talks, blessings and meditations. More visits have been made to organisations in the community where meditation has been demonstrated to front line employees of the emergency services to assist with work related stress. In addition, Monks, Temple staff and Volunteers have visited city offices to demonstrate meditation that was well received by 50 to 60 workers. Also, Temple monks, staff and volunteers visit Woking town centre for an annual ceremony to collect for local food banks. This brings meditation to the local community and collects substantial quantities of food for the food banks.

The Temple at Woking has authority to ordain Monks which involves a ceremony lasting a day.

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

Grantmaking

The Buddhist manuscript research project was approved by trustees. This project contributes to the promotion of Buddhist doctrines and meditation.

FINANCIAL REVIEW

Principal funding sources

The Temple in Woking Surrey is open 365 days a year and devotees make donations to the Monks using envelopes provided. During ceremonies devotees are given the opportunity to present their donation envelopes to the Monks. The envelops are opened with the contents recorded and accounted for by more than one member of Temple staff. The Trustees would like to thank the individuals, families, organisations, businesses and Temples for the donations received.

Reserves policy

The "free reserves" (general unrestricted fund less fixed assets) of the charity at 30 September 2023 amounted to £96,219 (2022: £387,158).

It is the trustees' view that it is prudent to maintain a level of free reserves to cover the annual expenditure at approximately £175,000. The trustees also aim to maintain a reserve of £350,000 in case a suitable property becomes available to purchase for a Temple or accommodation for Monks or Temple staff. In addition the Trustees maintain a small excess reserve to cover any emergency repairs to a Temple building.

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

The plans include continuation of planned maintenance to the Woking Temple building and the Temple building activity. The charity is working with the local community to attract visitors to Woking Temple. This includes more opportunities for meditation and talks by monks, with translations into English, where needed. Money is held in the event of a suitable building being available for purchase for use as Temple or for Monks and Temple Staff.

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.

Charity constitution

Dhammakaya International Society of the United Kingdom is registered as a charitable company limited by guarantee and not having a share capital. The Temple was set up by a Memorandum of Association and Articles of Association. The governing document was registered at Companies House on 16 April 2002 with amendments by special resolution registered at Companies House on 2 October 2003 and 9 April 2004. The Temple registered as a charitable organisation at Charity Commission on 26 May 2004. Consequently, the Temple still made amendments by special resolution registered at Companies House on 21 October 2004, 24 November 2016 and 20 January 2017.

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are chosen for their skill, respect of Buddhism and suitability to work as a member of the team of trustees.

Organisational structure

The Trustees with the title "Phra" in their name are Buddhist monks. Usually monks ordain after graduation from university and some having gained work experience. Thus, possess good organisational skill in managing temple property and activities

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

Temple building activities - Some Trustees devote a considerable amount of time on this area mainly to ensure that the risks present do not lead to a mistake in the choice of a property purchase for a new temple. Thus, meetings are regularly held with constant communication between Trustees, Temple staff and other Temples.

A quarterly meeting is held with members of all European Temples attending. This includes selecting buildings to purchase for new Temples and setting budgets for raising the required money.

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 read by monks that are Trustees at Woking Temple. In addition, a summary has been prepared in both English and Thai. This has been read by all Trustees and discussions held to reinforce understanding of the main points. The summary document will be given to all new Trustees with discussions being held with the trustees.

Related parties

The Dhammakaya Foundation in Thailand has a large modern Buddhist Temple in Bangkok. Monks and Temple staff attend training here before joining the temple in the UK. There are Dhammakaya Temples worldwide that Dhammakaya lnternational Society of the United Kingdom have contact with. Dhammakaya Europe International operates a Buddhist Temple in Manchester. Dhammakaya North United Kingdom operates a Buddhist Temple in Newcastle. Meditation Centre of Glasgow operate a Buddhist Temple in Scotland. These organisations are registered charities.

Dhammakaya International Society of the United Kingdom

Report of the Trustees for the Year Ended 30 September 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04417612 (England and Wales)

Registered Charity number
1103950

Registered office
1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Trustees
T Chitvicheankul Sole Trader
P P Choompolpaisal Minister Of Religion
P N Thanissaro Buddhist Monk
W Treenet Minister Of Religion
P V Vingvorn Minister Of Religion
R Lapcharoen Monk
T Boonsiriwatanakul Minister of Religion (appointed 1/4/2023)
B Sudhipan Minister of Religion (appointed 1/4/2023)
S Jongpatra (appointed 1/7/2023)

Company Secretary
P V Vingvorn

Auditors
The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

AUDITORS

The auditors, The Barnbrook Sinclair Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 22 July 2024 and signed on its behalf by:

R Lapcharoen (Jul 22, 2024 22:02 GMT+1)

R Lapcharoen - Trustee

Dhammakaya International Society of the United Kingdom

Statement of Trustees' Responsibilities for the Year Ended 30 September 2023

The trustees (who are also the directors of Dhammakaya International Society of the United Kingdom for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Opinion

We have audited the financial statements of Dhammakaya International Society of the United Kingdom (the 'charitable company') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context include the Charities Act, the Companies Act and tax legislation. In addition we considered the provisions of other laws and regulations that do not have an effect on the financial statements but compliance with which may be fundamental to the charity's ability to incur or to avoid a material penalty, including the charity's operating licences and environmental regulations.

Our procedures in response to the risks identified included reviewing the financial statements disclosures and testing supporting documentation to assess compliance with the provisions of relevant laws and regulations considered to have a direct effect in the financial statements, enquiring of management concerning actual or potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, reading minutes of meetings of those charged with governance, reviewing correspondence with relevant regulatory authorities and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential audit risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Carpenter (Senior Statutory Auditor)
for and on behalf of The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

22 July 2024

Dhammakaya International Society of the United Kingdom

Statement of Financial Activities for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30/9/23 Total funds £	30/9/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		334,754	-	334,754	335,401
Other trading activities	2	18,516	-	18,516	30,016
Investment income	3	23	-	23	2
Total		353,293	-	353,293	365,419
EXPENDITURE ON					
Charitable activities					
Direct costs		445,812	-	445,812	348,741
NET INCOME/(EXPENDITURE)		(92,519)	-	(92,519)	16,678
RECONCILIATION OF FUNDS					
Total funds brought forward		3,091,677	3,419,555	6,511,232	6,494,554
TOTAL FUNDS CARRIED FORWARD		2,999,158	3,419,555	6,418,713	6,511,232

The notes form part of these financial statements

Dhammakaya International Society of the United Kingdom

Statement of Financial Position
30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	30/9/23 Total funds £	30/9/22 Total funds £
FIXED ASSETS					
Tangible assets	9	2,900,028	3,419,555	6,319,583	6,124,074
CURRENT ASSETS					
Debtors	10	7,149	-	7,149	4,675
Cash at bank and in hand		108,953	-	108,953	411,659
		116,102	-	116,102	416,334
CREDITORS					
Amounts falling due within one year	11	(16,972)	-	(16,972)	(29,176)
NET CURRENT ASSETS		99,130	-	99,130	387,158
TOTAL ASSETS LESS CURRENT LIABILITIES		2,999,158	3,419,555	6,418,713	6,511,232
NET ASSETS		2,999,158	3,419,555	6,418,713	6,511,232
FUNDS	13				
Unrestricted funds				2,999,158	3,091,677
Restricted funds				3,419,555	3,419,555
TOTAL FUNDS				6,418,713	6,511,232

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2024 and were signed on its behalf by:

R Lapcharoen (Jul 22, 2024 22:02 GMT+1)

R Lapcharoen - Trustee

The notes form part of these financial statements

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

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
Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Freehold property;
Depreciation on the building element of freehold property is charged on the cost less the expected residual value over the useful life of the property.

The useful lives of the properties are between 50 to 60 years. The buildings were carefully chosen for their strong, quality construction as being suitable for conversion into Buddhist Temples. Freehold land is not subject to depreciation.

Motor vehicles - 5 years straight line basis
Fixtures and fittings - 5 years straight line basis
Computer equipment - 3 years straight line basis

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

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. OTHER TRADING ACTIVITIES

	30/9/23	30/9/22
	£	£
Donation from Manchester Temple	9,204	13,425
Donation from Newcastle Temple	9,312	6,903
Donation from Denmark Temple	-	9,079
Donation from Scotland Temple	-	609
	18,516	30,016

3. INVESTMENT INCOME

	30/9/23	30/9/22
	£	£
Deposit account interest	23	2

4. GRANTS PAYABLE

	30/9/23	30/9/22
	£	£
Direct costs	94,890	44,076

The Charity has made the following material grants to institutions during the year:

	2023	2022
Name of institution	£	£
Bavaria Temple	-	-
Hamburg temple	58,526	9,770
Thailand Temples	23,808	16,610
Other Buddhist organisation	12,556	17,696
	94,890	44,076

continued...

5. NET INCOME/(EXPENDITURE)

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

	30/9/23	30/9/22
	£	£
Auditors' remuneration	8,000	7,620
Depreciation - owned assets	29,369	39,446
Surplus on disposal of fixed assets	-	(11,555)

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

7. STAFF COSTS

No employee received remuneration amounting to more than £60,000 in the year.

Monks and temple staff receive accommodation, subsistence, travel and study course fees whilst living in a religious community at the temple. Each person receives £150 or £200 each month. This covers mobile phone, laptop, baggage and gifts whilst travelling. The National Minimum Wage Regulations do not apply to religious workers living in a community of monks and religious workers.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	335,401	-	335,401
Other trading activities	30,016	-	30,016
Investment income	2	-	2
Total	365,419	-	365,419
EXPENDITURE ON			
Charitable activities			
Direct costs	348,741	-	348,741
NET INCOME	16,678	-	16,678
RECONCILIATION OF FUNDS			
Total funds brought forward	3,074,999	3,419,555	6,494,554
TOTAL FUNDS CARRIED FORWARD	3,091,677	3,419,555	6,511,232

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 October 2022	6,201,191	102,252	76,653	2,885	6,382,981
Additions	221,048	-	-	3,830	224,878
At 30 September 2023	6,422,239	102,252	76,653	6,715	6,607,859
Depreciation					
At 1 October 2022	104,000	101,452	52,493	962	258,907
Charge for year	11,000	800	15,331	2,238	29,369
At 30 September 2023	115,000	102,252	67,824	3,200	288,276
Net book value					
At 30 September 2023	6,307,239	-	8,829	3,515	6,319,583
At 30 September 2022	6,097,191	800	24,160	1,923	6,124,074

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/23 £	30/9/22 £
Other debtors	7,149	4,675

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/23 £	30/9/22 £
Hire purchase (see note 12)	4,121	16,366
VAT	41	-
Accruals and deferred income	12,810	12,810
	16,972	29,176

12. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	30/9/23 £	30/9/22 £
Net obligations repayable:		
Within one year	4,121	16,366

	Non-cancellable operating leases	
	30/9/23 £	30/9/22 £
Within one year	7,618	-
Between one and five years	19,046	-
	26,664	-

continued...

13. MOVEMENT IN FUNDS

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	3,091,677	(92,519)	2,999,158
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,511,232	(92,519)	6,418,713

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,293	(445,812)	(92,519)
TOTAL FUNDS	353,293	(445,812)	(92,519)

Comparatives for movement in funds

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	3,074,999	16,678	3,091,677
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,494,554	16,678	6,511,232

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	365,419	(348,741)	16,678
TOTAL FUNDS	365,419	(348,741)	16,678

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/21 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	3,074,999	(75,841)	2,999,158
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,494,554	(75,841)	6,418,713

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	718,712	(794,553)	(75,841)
TOTAL FUNDS	718,712	(794,553)	(75,841)

14. RELATED PARTY DISCLOSURES

The main Dhammakaya Temple in Bangkok train monks and temple staff as religious workers that move to DISUK. The other Dhammakaya Temples in the UK are as follows:

Dhammakaya Europe International. Manchester Temple. DEI.
Dhammakaya North United Kingdom. Newcastle Temple. DNUK.
Meditation Centre Glasgow. Scotland Temple. MCG.
There are 28 Dhammakaya Temples in Europe.

The DISUK trustees are also trustees of the following UK TempIes:

DISUK	DNUK	DEI	MCG
Phra Wairot Treenet	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	
Phra Nicholas Thanissaro	Yes	Yes	
Phra Pichit Choompolpaisal	Yes	Yes	Yes
Theanchai Chitvicheankul	Yes		Yes
Phra Ronnapop Lapcharoen	Yes	Yes	Yes

Phra Wairot Treenet is a trustee in Belgium, Denmark, Germany, Netherlands, Switzerland temples in Europe.

Phra Veera Vingvorn is a trustee in Belgium, Netherlands and Sweden temples in Europe.

Contributions received from the UK and European Temples are as follows:

continued...

14. RELATED PARTY DISCLOSURES - continued

	2023	2022
	£	£
Newcastle Temple	9,312	6,903
Manchester Temple	9,204	13,425
Denmark Temple	-	9,079
Scotland Temple	-	609
Other Temples (Less than £2,500)	-	-
Total	18,516	30,016

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30/9/23 £	30/9/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	326,745	334,708
Gift aid	8,009	693
	334,754	335,401
Other trading activities		
Donation from Manchester Temple	9,204	13,425
Donation from Newcastle Temple	9,312	6,903
Donation from Denmark Temple	-	9,079
Donation from Scotland Temple	-	609
	18,516	30,016
Investment income		
Deposit account interest	23	2
Total incoming resources	353,293	365,419
EXPENDITURE		
Charitable activities		
Wages	28,387	24,090
Rates and water	8,566	11,195
Insurance	13,240	11,492
Light and heat	53,035	25,132
Telephone	3,691	2,423
Postage and stationery	1,488	2,712
Advertising	10,601	18,500
Sundries	11,159	18,287
Courses & welfare	27,025	33,071
Repairs & maintenance	40,928	14,154
Food & refreshment	34,960	29,709
Ceremony	4,567	19,865
Monks/staff public works	14,410	11,310
Motor expenses	14,895	6,253
Travel	38,101	21,319
Global Buddhist network	-	3,105
Freehold property	11,000	11,000
Fixtures and fittings	800	12,153
Motor vehicles	15,331	15,331
Computer equipment	2,238	962
Loss on sale of tangible fixed assets	-	(11,555)
Bank charges & interest	598	532
Hire purchase interest	782	555
Grants to institutions	94,890	44,076
	430,692	325,671

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30/9/23 £	30/9/22 £
Support costs		
Governance costs		
Auditors' remuneration	8,000	7,620
Accountancy fees	7,120	6,450
Legal fees	-	9,000
	15,120	23,070
Total resources expended	445,812	348,741
Net (expenditure)/income	(92,519)	16,678

DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales - Charity number 1103950

Accounts

REGISTERED COMPANY NUMBER: 04417612 (England and Wales)
REGISTERED CHARITY NUMBER: 1103950

Report of the Trustees and

Financial Statements

for the Year Ended 30 September 2022

for

Dhammakaya International Society of the United Kingdom

The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Dhammakaya International Society of the United Kingdom

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Dhammakaya International Society of the United Kingdom

Report of the Trustees for the Year Ended 30 September 2022

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 30 September 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Buddhist doctrines including the promotion of 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Woking Temple Activities
The Temple is open to the public where by Monks, temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that is then followed by a blessing from the Monks. The main ceremony is held on the first Sunday of the month and an annual Kathina ceremony is held where invitations are extended to the local community. Meditation classes are held each week which are given by an English-speaking monk. There are well-maintained dormitory and washing facilities that are well used along with good car parking facilities and a pleasant garden.

Building New Temples
Dhammakaya International Society of the United Kingdom trustees, that are monks, attend the quarterly Europe-wide meeting of all Temples where discussions are held on proposals to purchase buildings suitable for Buddhist Temples.

Global Buddhist Network
This is an internet facility operated outside the UK with a reasonable budget. Dhammakaya International Society of the United Kingdom make small contributions.

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 Temple at Woking, Surrey is open to all visitors who are given a warm welcome.

A ceremony is held during the early hours of the first Sunday of every month which attracts approximately 65 visitors. The ceremony is conducted in Thai using the GBN Youtube channel that is displayed on a stage monitor and the seating area has earpieces with an English translation.

Our method of meditation is simple and non-intrusive, for persons of any faith. Tuesday and Thursday evening meditation classes are held with approximately 30 participants each week. In addition, a weekend retreat and one day mediation workshop are held during the year that attract from 20 to 35 participants for each retreat or workshop.

Temple volunteers make approximately 20 school visits to provide short meditation sessions for student classes. The volunteers may also give an introductory talk on Buddhism. Moreover, three are approximately 30 school and scout visits to Woking Temple with approximately 20 to 30 persons in the group. The visits include a 5 minute meditation and explanation about the Buddhist items in the Temple during the tour.

Monks and Temple staff undertake hospital visits, attend funerals, visit homes and business premises to give talks, blessings and meditations. More visits have been made to organisations in the community where meditation has been demonstrated to front line employees of the emergency services to assist with work related stress. In addition, Monks, Temple staff and Volunteers have visited city offices to demonstrate meditation that was well received by 50 to 60 workers. Also, Temple monks, staff and volunteers visit Woking town centre for an annual ceremony to collect for local food banks. This brings meditation to the local community and collects substantial quantities of food for the food banks.

The Temple at Woking has authority to ordain Monks which involves a ceremony lasting a day.

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

Grantmaking

The Buddhist manuscript research project was approved by trustees. This project contributes to the promotion of Buddhist doctrines and meditation.

FINANCIAL REVIEW

Principal funding sources

The Temple in Woking Surrey is open 365 days a year and devotees make donations to the Monks using envelopes provided. During ceremonies devotees are given the opportunity to present their donation envelopes to the Monks. The envelops are opened with the contents recorded and accounted for by more than one member of Temple staff. The Trustees would like to thank the individuals, families, organisations, businesses and Temples for the donations received.

Reserves policy

The "free reserves" (general unrestricted fund less fixed assets) of the charity at 30 September 2022 amounted to £387,158 (2021: £329,855).

It is the trustees' view that it is prudent to maintain a level of free reserves to cover the annual expenditure at approximately £175,000. The trustees also aim to maintain a reserve of £350,000 in case a suitable property becomes available to purchase for a Temple or accommodation for Monks or Temple staff. In addition the Trustees maintain a small excess reserve to cover any emergency repairs to a Temple building.

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

The plans include continuation of planned maintenance to the Woking Temple building and the Temple building activity. The charity is working with the local community to attract visitors to Woking Temple. This includes more opportunities for meditation and talks by monks, with translations into English, where needed. Money is held in the event of a suitable building being available for purchase for use as Temple or for Monks and Temple Staff.

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.

Charity constitution

Dhammakaya International Society of the United Kingdom is registered as a charitable company limited by guarantee and not having a share capital. The Temple was set up by a Memorandum of Association and Articles of Association. The governing document was registered at Companies House on 16 April 2002 with amendments by special resolution registered at Companies House on 2 October 2003 and 9 April 2004. The Temple registered as a charitable organisation at Charity Commission on 26 May 2004. Consequently, the Temple still made amendments by special resolution registered at Companies House on 21 October 2004, 24 November 2016 and 20 January 2017.

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are chosen for their skill, respect of Buddhism and suitability to work as a member of the team of trustees.

Organisational structure

The Trustees with the title "Phra" in their name are Buddhist monks. Usually monks ordain after graduation from university and some having gained work experience. Thus, possess good organisational skill in managing temple property and activities

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

Temple building activities - Some Trustees devote a considerable amount of time on this area mainly to ensure that the risks present do not lead to a mistake in the choice of a property purchase for a new temple. Thus, meetings are regularly held with constant communication between Trustees, Temple staff and other Temples.

A quarterly meeting is held with members of all European Temples attending. This includes selecting buildings to purchase for new Temples and setting budgets for raising the required money.

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 read by monks that are Trustees at Woking Temple. In addition, a summary has been prepared in both English and Thai. This has been read by all Trustees and discussions held to reinforce understanding of the main points. The summary document will be given to all new Trustees with discussions being held with the trustees.

Related parties

The Dhammakaya Foundation in Thailand has a large modern Buddhist Temple in Bangkok. Monks and Temple staff attend training here before joining the temple in the UK. There are Dhammakaya Temples worldwide that Dhammakaya International Society of the United Kingdom have contact with. Dhammakaya Europe International operates a Buddhist Temple in Manchester. Dhammakaya North United Kingdom operates a Buddhist Temple in Newcastle. Meditation Centre of Glasgow operate a Buddhist Temple in Scotland. These organisations are registered charities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04417612 (England and Wales)

Registered Charity number
1103950

Registered office
1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Trustees
T Chitvicheankul Sole Trader
P P Choompolpaisal Minister Of Religion
P N Thanissaro Buddhist Monk
W Treenet Minister Of Religion
P V Vingvorn Minister Of Religion
R Lapcharoen Monk
T Boonsiriwatanakul (appointed 1/4/2023)
B Sudhipan (appointed 1/4/2023)

Company Secretary
P V Vingvorn

Auditors
The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

AUDITORS

The auditors, The Barnbrook Sinclair Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on Jun 27, 2023 and signed on its behalf by:

Phra Ronnapop Lapcharoen (Jun 27, 2023 09:24 GMT+1)
.....
R Lapcharoen - Trustee

Dhammakaya International Society of the United Kingdom

Statement of Trustees' Responsibilities for the Year Ended 30 September 2022

The trustees (who are also the directors of Dhammakaya International Society of the United Kingdom for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Opinion

We have audited the financial statements of Dhammakaya International Society of the United Kingdom (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context include the Charities Act, the Companies Act and tax legislation. In addition we considered the provisions of other laws and regulations that do not have an effect on the financial statements but compliance with which may be fundamental to the charity's ability to incur or to avoid a material penalty, including the charity's operating licences and environmental regulations.

Our procedures in response to the risks identified included reviewing the financial statements disclosures and testing supporting documentation to assess compliance with the provisions of relevant laws and regulations considered to have a direct effect in the financial statements, enquiring of management concerning actual or potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, reading minutes of meetings of those charged with governance, reviewing correspondence with relevant regulatory authorities and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential audit risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Carpenter
Andrew Carpenter (Jun 27, 2023 09:32 GMT+1)

Andrew Carpenter (Senior Statutory Auditor)
for and on behalf of The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Date: Jun 27, 2023

Dhammakaya International Society of the United Kingdom

Statement of Financial Activities for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30/9/22 Total funds £	30/9/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		335,401	-	335,401	209,963
Other trading activities	2	30,016	-	30,016	93,003
Investment income	3	2	-	2	6
Total		365,419	-	365,419	302,972
EXPENDITURE ON					
Charitable activities					
Direct costs		348,741	-	348,741	297,744
NET INCOME		16,678	-	16,678	5,228
RECONCILIATION OF FUNDS					
Total funds brought forward		3,074,999	3,419,555	6,494,554	6,489,326
TOTAL FUNDS CARRIED FORWARD		3,091,677	3,419,555	6,511,232	6,494,554

The notes form part of these financial statements

Dhammakaya International Society of the United Kingdom

Statement of Financial Position
30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	30/9/22 Total funds £	30/9/21 Total funds £
FIXED ASSETS					
Tangible assets	9	2,704,519	3,419,555	6,124,074	6,164,699
CURRENT ASSETS					
Debtors	10	4,675	-	4,675	41,053
Cash at bank and in hand		411,659	-	411,659	323,955
		416,334	-	416,334	365,008
CREDITORS					
Amounts falling due within one year	11	(29,176)	-	(29,176)	(18,787)
NET CURRENT ASSETS		387,158	-	387,158	346,221
TOTAL ASSETS LESS CURRENT LIABILITIES		3,091,677	3,419,555	6,511,232	6,510,920
CREDITORS					
Amounts falling due after more than one year	12	-	-	-	(16,366)
NET ASSETS		3,091,677	3,419,555	6,511,232	6,494,554
FUNDS	14				
Unrestricted funds				3,091,677	3,074,999
Restricted funds				3,419,555	3,419,555
TOTAL FUNDS				6,511,232	6,494,554

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... Jun 27, 2023 ..... and were signed on its behalf by:

Phra Ronnapop Lapcharoen (Jun 27, 2023 09:24 GMT+1)

.....

R Lapcharoen - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 September 2022

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

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
Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Freehold property;
Depreciation on the building element of freehold property is charged on the cost less the expected residual value over the useful life of the property.

The useful lives of the properties are between 50 to 60 years. The buildings were carefully chosen for their strong, quality construction as being suitable for conversion into Buddhist Temples. Freehold land is not subject to depreciation.

Motor vehicles - 5 years straight line basis
Fixtures and fittings - 5 years straight line basis
Computer equipment - 3 years straight line basis

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

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. OTHER TRADING ACTIVITIES

	30/9/22	30/9/21
	£	£
Donation from Manchester Temple	13,425	34,732
Donation from Newcastle Temple	6,903	46,964
Donation from Denmark Temple	9,079	6,961
Donation from Scotland Temple	609	3,112
Donation from Austria Temple	-	1,234
	30,016	93,003

3. INVESTMENT INCOME

	30/9/22	30/9/21
	£	£
Deposit account interest	2	6

4. GRANTS PAYABLE

	30/9/22	30/9/21
	£	£
Direct costs	44,076	82,442

The Charity has made the following material grants to institutions during the year:

	2022	2021
Name of institution	£	£
Bavaria Temple	-	10,018
Hamburg temple	9,770	12,776
Thailand Temples	16,610	29,764
Other Buddhist organisation	17,696	29,884
	44,076	82,442

continued...

5. NET INCOME/(EXPENDITURE)

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

	30/9/22	30/9/21
	£	£
Auditors' remuneration	7,620	7,500
Depreciation - owned assets	39,446	43,665
Surplus on disposal of fixed assets	(11,555)	-

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

7. STAFF COSTS

No employee received remuneration amounting to more than £60,000 in the year.

Monks and temple staff receive accommodation, subsistence, travel and study course fees whilst living in a religious community at the temple. Each person receives £150 or £200 each month. This covers mobile phone, laptop, baggage and gifts whilst travelling. The National Minimum Wage Regulations do not apply to religious workers living in a community of monks and religious workers.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	209,963	-	209,963
Other trading activities	93,003	-	93,003
Investment income	6	-	6
Total	302,972	-	302,972
EXPENDITURE ON			
Charitable activities			
Direct costs	297,744	-	297,744
NET INCOME	5,228	-	5,228
RECONCILIATION OF FUNDS			
Total funds brought forward	3,069,771	3,419,555	6,489,326
TOTAL FUNDS CARRIED FORWARD	3,074,999	3,419,555	6,494,554

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 October 2021	6,201,191	102,252	100,653	1,664	6,405,760
Additions	-	-	-	1,221	1,221
Disposals	-	-	(24,000)	-	(24,000)
At 30 September 2022	6,201,191	102,252	76,653	2,885	6,382,981
Depreciation					
At 1 October 2021	93,000	89,299	58,762	-	241,061
Charge for year	11,000	12,153	15,331	962	39,446
Eliminated on disposal	-	-	(21,600)	-	(21,600)
At 30 September 2022	104,000	101,452	52,493	962	258,907
Net book value					
At 30 September 2022	6,097,191	800	24,160	1,923	6,124,074
At 30 September 2021	6,108,191	12,953	41,891	1,664	6,164,699

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/22 £	30/9/21 £
Other debtors	4,675	41,053

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/22 £	30/9/21 £
Hire purchase (see note 13)	16,366	5,440
Social security and other taxes	-	27
Accruals and deferred income	12,810	13,320
	29,176	18,787

continued...

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30/9/22	30/9/21
	£	£
Hire purchase (see note 13)	-	16,366

13. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	30/9/22	30/9/21
	£	£
Net obligations repayable:		
Within one year	16,366	5,440
Between one and five years	-	16,366
	16,366	21,806

14. MOVEMENT IN FUNDS

	At 1/10/21	Net movement in funds	At 30/9/22
	£	£	£
Unrestricted funds			
General fund	3,074,999	16,678	3,091,677
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,494,554	16,678	6,511,232

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	365,419	(348,741)	16,678
TOTAL FUNDS	365,419	(348,741)	16,678

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/20 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	3,069,771	5,228	3,074,999
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,489,326	5,228	6,494,554

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,972	(297,744)	5,228
TOTAL FUNDS	302,972	(297,744)	5,228

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/20 £	Net movement in funds £	At 30/9/22 £
Unrestricted funds			
General fund	3,069,771	21,906	3,091,677
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,489,326	21,906	6,511,232

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	668,391	(646,485)	21,906
TOTAL FUNDS	668,391	(646,485)	21,906

continued...

15. RELATED PARTY DISCLOSURES

The main Dhammakaya Temple in Bangkok train monks and temple staff as religious workers that move to DISUK. The other Dhammakaya Temples in the UK are as follows:

Dhammakaya Europe International. Manchester Temple. DEI.
Dhammakaya North United Kingdom. Newcastle Temple. DNUK.
Meditation Centre Glasgow. Scotland Temple. MCG.
There are 28 Dhammakaya Temples in Europe.

The DISUK trustees are also trustees of the following UK TempIes:

DISUK	DNUK	DEI	MCG
Phra Wairot Treenet	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	
Phra Nicholas Thanissaro	Yes	Yes	
Phra Pichit Choompolpaisal	Yes	Yes	Yes
Theanchai Chitvicheankul	Yes		Yes
Phra Ronnapop Lapcharoen	Yes	Yes	Yes

Phra Wairot Treenet is a trustee in Belgium, Denmark, Germany, Netherlands, Switzerland temples in Europe.

Phra Veera Vingvorn is a trustee in Belgium, Netherlands and Sweden temples in Europe.

Contributions received from the UK and European Temples are as follows:

	2022	2021
	£	£
Newcastle Temple	6,903	46,964
Manchester Temple	13,425	34,732
Denmark Temple	9,079	6,961
Scotland Temple	609	3,112
Other Temples (Less than £2,500)	-	1,234
Total	30,016	93,003

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	30/9/22 £	30/9/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	334,708	189,963
Gift aid	693	20,000
	335,401	209,963
Other trading activities		
Donation from Manchester Temple	13,425	34,732
Donation from Newcastle Temple	6,903	46,964
Donation from Denmark Temple	9,079	6,961
Donation from Scotland Temple	609	3,112
Donation from Austria Temple	-	1,234
	30,016	93,003
Investment income		
Deposit account interest	2	6
Total incoming resources	365,419	302,972
EXPENDITURE		
Charitable activities		
Wages	24,090	18,440
Rates and water	11,195	12,614
Insurance	11,492	11,106
Light and heat	25,132	16,730
Telephone	2,423	2,070
Postage and stationery	2,712	1,355
Advertising	18,500	-
Sundries	18,287	1,802
Courses & welfare	33,071	26,880
Repairs & maintenance	14,154	11,326
Food & refreshment	29,709	20,162
Ceremony	19,865	9,541
Monks/staff public works	11,310	3,950
Motor expenses	6,253	2,689
Travel	21,319	15,028
Global Buddhist network	3,105	-
Freehold property	11,000	11,000
Fixtures and fittings	12,153	12,534
Motor vehicles	15,331	20,131
Computer equipment	962	-
Loss on sale of tangible fixed assets	(11,555)	-
Bank charges & interest	532	702
Hire purchase interest	555	1,443
Carried forward	281,595	199,503

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	30/9/22 £	30/9/21 £
Charitable activities		
Brought forward	281,595	199,503
Grants to institutions	44,076	82,442
	325,671	281,945
Support costs		
Governance costs		
Auditors' remuneration	7,620	7,500
Accountancy fees	6,450	7,723
Legal fees	9,000	576
	23,070	15,799
Total resources expended	348,741	297,744
Net income	16,678	5,228

DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales - Charity number 1103950

Accounts

REGISTERED COMPANY NUMBER: 04417612 (England and Wales)
REGISTERED CHARITY NUMBER: 1103950

Report of the Trustees and

Financial Statements

for the Year Ended 30 September 2021

for

Dhammakaya International Society of the United Kingdom

The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Dhammakaya International Society of the United Kingdom

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Dhammakaya International Society of the United Kingdom

Report of the Trustees for the Year Ended 30 September 2021

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 30 September 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Buddhist doctrines including the promotion of 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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Woking Temple Activities
The Temple is open to the public where by Monks, temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that is then followed by a blessing from the Monks. The main ceremony is held on the first Sunday of the month and an annual Kathina ceremony is held where invitations are extended to the local community. Meditation classes are held each week which are given by an English-speaking monk. There are well-maintained dormitory and washing facilities that are well used along with good car parking facilities and a pleasant garden.

Building New Temples
Dhammakaya International Society of the United Kingdom trustees, that are monks, attend the quarterly Europe-wide meeting of all Temples where discussions are held on proposals to purchase buildings suitable for Buddhist Temples.

Buddhist Research Project
The activity of the Buddhist research project relates to King's College London working on a publication that will be delivered to Woking Temple. A highlight summary will be translated into Thai. An agreement dated December 2018 has committed £180,000 from December 2018 to April 2020 for this project. During the year ended 30th September 2021 £Nil (2020 - £87,000) has been paid to King's College.

Global Buddhist Network
This is an internet facility operated outside the UK with a reasonable budget. Dhammakaya International Society of the United Kingdom make small contributions.

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 Temple at Woking, Surrey is open to all visitors who are given a warm welcome.

A ceremony is held during the early hours of the first Sunday of every month which attracts approximately 65 visitors. The ceremony is conducted in Thai using the GBN Youtube channel that is displayed on a stage monitor and the seating area has earpieces with an English translation.

Our method of meditation is simple and non-intrusive, for persons of any faith. Tuesday and Thursday evening meditation classes are held with approximately 30 participants each week. In addition, a weekend retreat and one day mediation workshop are held during the year that attract from 20 to 35 participants for each retreat or workshop.

Temple volunteers make approximately 20 school visits to provide short meditation sessions for student classes. The volunteers may also give an introductory talk on Buddhism. Moreover, three are approximately 30 school and scout visits to Woking Temple with approximately 20 to 30 persons in the group. The visits include a 5 minute meditation and explanation about the Buddhist items in the Temple during the tour.

Monks and Temple staff undertake hospital visits, attend funerals, visit homes and business premises to give talks, blessings and meditations. More visits have been made to organisations in the community where meditation has been demonstrated to front line employees of the emergency services to assist with work related stress. In addition, Monks, Temple staff and Volunteers have visited city offices to demonstrate meditation that was well received by 50 to 60 workers. Also, Temple monks, staff and volunteers visit Woking town centre for an annual ceremony to collect for local food banks. This brings meditation to the local community and collects substantial quantities of food for the food banks.

The Temple at Woking has authority to ordain Monks which involves a ceremony lasting a day.

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

Grantmaking

The Buddhist manuscript research project was approved by trustees. This project contributes to the promotion of Buddhist doctrines and meditation.

FINANCIAL REVIEW

Principal funding sources

The Temple in Woking Surrey is open 365 days a year and devotees make donations to the Monks using envelopes provided. During ceremonies devotees are given the opportunity to present their donation envelopes to the Monks. The envelops are opened with the contents recorded and accounted for by more than one member of Temple staff.

The Trustees would like to thank the individuals, families, organisations, businesses and Temples for the donations received.

FINANCIAL REVIEW

Reserves policy

The "free reserves" (general unrestricted fund less fixed assets) of the charity at 30 September 20201 amounted to £329,855 (2020: £544,262). The free reserves reduced in the year following the acquisition of accommodation for Monks.

It is the trustees' view it is prudent to maintain that level of free reserves to cover the annual expenditure at approximately £175,000. The trustees also aim to maintain a reserve of £350,000 in case a suitable property becomes available to purchase for a Temple or accommodation for Monks or Temple staff. In addition the Trustees maintain a small excess reserve to cover any emergency reserves to a Temple building.

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

The plans include continuation of planned maintenance to the Woking Temple building and the Temple building activity.

The charity is working with the local community to attract visitors to Woking Temple. This includes more opportunities for meditation and talks by monks, with translations into English, where needed.

Money is held in the event of a suitable building being available for purchase for use as Temple or for Monks and Temple Staff.

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.

Charity constitution

Dhammakaya International Society of the United Kingdom is registered as a charitable company limited by guarantee and not having a share capital. The Temple was set up by a Memorandum of Association and Articles of Association. The governing document was registered at Companies House on 16 April 2002 with amendments by special resolution registered at Companies House on 2 October 2003 and 9 April 2004. The Temple registered as a charitable organisation at Charity Commission on 26 May 2004. Consequently, the Temple still made amendments by special resolution registered at Companies House on 21 October 2004, 24 November 2016 and 20 January 2017.

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

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

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 some having gained work experience. Thus, possess good organisational skill in managing temple property and activities

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

Temple building activities
Some Trustees devote a considerable amount of time on this area mainly to ensure that the risks present do not lead to a mistake in the choice of a property purchase for a new temple. Thus, meetings are regularly held with constant communication between Trustees, Temple staff and other Temples.

A quarterly meeting is held with members of all European Temples attending. This includes selecting buildings to purchase for new Temples and setting budgets for raising the required money.

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 read by monks that are Trustees at Woking Temple. In addition, a summary has been prepared in both English and Thai. This has been read by all Trustees and discussions held to reinforce understanding of the main points.

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

Related parties

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.

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 Dhammakaya Foundation in Thailand have not given any money to or received any money from Dhammakaya International Society of the United Kingdom.

There are Dhammakaya Temples in Europe and worldwide that Dhammakaya lnternational Society of the United Kingdom have contact with.

Dhammakaya Europe International operates a Buddhist Temple in Manchester. Dhammakaya North United Kingdom operates a Buddhist Temple in Newcastle. Meditation Centre of Glasgow operate a Buddhist Temple in Scotland. These organisations are registered charities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04417612 (England and Wales)

Registered Charity number

1103950

Registered office

1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Dhammakaya International Society of the United Kingdom

Report of the Trustees for the Year Ended 30 September 2021

Trustees
T Chitvicheankul Sole Trader
P P Choompolpaisal Minister Of Religion
P N Thanissaro Buddhist Monk
W Treenet Minister Of Religion
P V Vingvorn Minister Of Religion
S Wandee Minister Of Religion
R Lapcharoen Monk (appointed 8/12/2020)

Company Secretary
P V Vingvorn

Auditors
The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

AUDITORS
The auditors, The Barnbrook Sinclair Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 26 May 2022 and signed on its behalf by:


Phra Ronnapop Lapcharoen (May 26, 2022 18:08 GMT+1)

R Lapcharoen - Trustee

Dhammakaya International Society of the United Kingdom

Statement of Trustees' Responsibilities for the Year Ended 30 September 2021

The trustees (who are also the directors of Dhammakaya International Society of the United Kingdom for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Opinion

We have audited the financial statements of Dhammakaya International Society of the United Kingdom (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context include the Charities Act, the Companies Act and tax legislation. In addition we considered the provisions of other laws and regulations that do not have an effect on the financial statements but compliance with which may be fundamental to the charity's ability to incur or to avoid a material penalty, including the charity's operating licences and environmental regulations.

Our procedures in response to the risks identified included reviewing the financial statements disclosures and testing supporting documentation to assess compliance with the provisions of relevant laws and regulations considered to have a direct effect in the financial statements, enquiring of management concerning actual or potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, reading minutes of meetings of those charged with governance, reviewing correspondence with relevant regulatory authorities and in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential audit risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of Dhammakaya International Society of the United Kingdom

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Carpenter (Senior Statutory Auditor)
for and on behalf of The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

26 May 2022

Dhammakaya International Society of the United Kingdom

Statement of Financial Activities for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30/9/21 Total funds £	30/9/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		209,963	-	209,963	360,985
Other trading activities	2	93,003	-	93,003	71,125
Investment income	3	6	-	6	95
Total		302,972	-	302,972	432,205
EXPENDITURE ON					
Charitable activities					
Direct costs		297,744	-	297,744	799,652
Other		-	-	-	(110,873)
Total		297,744	-	297,744	688,779
NET INCOME/(EXPENDITURE)		5,228	-	5,228	(256,574)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,069,771	3,419,555	6,489,326	6,745,900
TOTAL FUNDS CARRIED FORWARD		3,074,999	3,419,555	6,494,554	6,489,326

The notes form part of these financial statements

Dhammakaya International Society of the United Kingdom

Statement of Financial Position
30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30/9/21 Total funds £	30/9/20 Total funds £
FIXED ASSETS					
Tangible assets	9	2,745,144	3,419,555	6,164,699	5,945,064
CURRENT ASSETS					
Debtors	10	41,053	-	41,053	20,933
Cash at bank and in hand		323,955	-	323,955	572,518
		365,008	-	365,008	593,451
CREDITORS					
Amounts falling due within one year	11	(18,787)	-	(18,787)	(27,382)
NET CURRENT ASSETS		346,221	-	346,221	566,069
TOTAL ASSETS LESS CURRENT LIABILITIES		3,091,365	3,419,555	6,510,920	6,511,133
CREDITORS					
Amounts falling due after more than one year	12	(16,366)	-	(16,366)	(21,807)
NET ASSETS		3,074,999	3,419,555	6,494,554	6,489,326
FUNDS	14				
Unrestricted funds				3,074,999	3,069,771
Restricted funds				3,419,555	3,419,555
TOTAL FUNDS				6,494,554	6,489,326

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2022 and were signed on its behalf by:

Phra Ronnapop Lapcharoen (May 26, 2022 18:08 GMT+1)

R Lapcharoen - Trustee

The notes form part of these financial statements

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property

Depreciation on the building element of freehold property is charged on the cost less the expected residual value over the useful life of the property.

The useful lives of the properties are between 50 to 60 years. The buildings were carefully chosen for their strong, quality construction as being suitable for conversion into Buddhist Temples.

Freehold land is not subject to depreciation.

Motor vehicles - 5 years straight line basis
Fixtures and fittings - 5 years straight line basis
Compute equipment - 3 years straight line basis

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. OTHER TRADING ACTIVITIES

	30/9/21	30/9/20
	£	£
Donation from Manchester Temple	34,732	14,418
Donation from Newcastle Temple	46,964	39,171
Donation from Denmark Temple	6,961	16,562
Donation from Bavaria Temple	-	974
Donation from Scotland Temple	3,112	-
Donation from Austria Temple	1,234	-
	93,003	71,125

3. INVESTMENT INCOME

	30/9/21	30/9/20
	£	£
Deposit account interest	6	95

4. GRANTS PAYABLE

	30/9/21	30/9/20
	£	£
Direct costs	82,442	601,039

The Charity has made the following material grants to institutions during the year:

	2021	2020
	£	£
Name of institution		
Frankfurt Temple	-	390,873
Kings College (London)	-	87,000
Bavaria Temple	10,018	85,438
Hamburg temple	12,776	29,925
Thailand Temples	29,764	-
Other Buddhist organisation	29,884	31,901
	82,442	595,612

continued...

5. NET INCOME/(EXPENDITURE)

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

	30/9/21	30/9/20
	£	£
Auditors' remuneration	7,500	7,200
Depreciation - owned assets	43,665	43,890
Surplus on disposal of fixed assets	-	(110,873)

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

7. STAFF COSTS

No employee received remuneration amounting to more than £60,000 in the year.

Monks and temple staff receive accommodation, subsistence, travel and study course fees whilst living in a religious community at the temple. Each person receives £150 or £200 each month. This covers mobile phone, laptop, baggage and gifts whilst travelling.

The National Minimum Wage Regulations do not apply to religious workers living in a community of monks and religious workers.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	360,985	-	360,985
Other trading activities	71,125	-	71,125
Investment income	95	-	95
Total	432,205	-	432,205
EXPENDITURE ON			
Charitable activities			
Direct costs	408,779	390,873	799,652
Other	-	(110,873)	(110,873)
Total	408,779	280,000	688,779
NET INCOME/(EXPENDITURE)	23,426	(280,000)	(256,574)

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	3,046,345	3,699,555	6,745,900
TOTAL FUNDS CARRIED FORWARD	3,069,771	3,419,555	6,489,326

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 October 2020	5,939,555	102,252	100,653	-	6,142,460
Additions	261,636	-	-	1,664	263,300
At 30 September 2021	6,201,191	102,252	100,653	1,664	6,405,760
Depreciation					
At 1 October 2020	82,000	76,765	38,631	-	197,396
Charge for year	11,000	12,534	20,131	-	43,665
At 30 September 2021	93,000	89,299	58,762	-	241,061
Net book value					
At 30 September 2021	6,108,191	12,953	41,891	1,664	6,164,699
At 30 September 2020	5,857,555	25,487	62,022	-	5,945,064

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/21 £	30/9/20 £
Other debtors	41,053	20,933

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/21	30/9/20
	£	£
Hire purchase (see note 13)	5,440	4,552
Social security and other taxes	27	-
Accruals and deferred income	13,320	22,830
	18,787	27,382

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30/9/21	30/9/20
	£	£
Hire purchase (see note 13)	16,366	21,807

13. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	30/9/21	30/9/20
	£	£
Net obligations repayable:		
Within one year	5,440	4,552
Between one and five years	16,366	21,807
	21,806	26,359

14. MOVEMENT IN FUNDS

	At 1/10/20	Net movement in funds	At 30/9/21
	£	£	£
Unrestricted funds			
General fund	3,069,771	5,228	3,074,999
Restricted funds			
Restricted funds	3,419,555	-	3,419,555
TOTAL FUNDS	6,489,326	5,228	6,494,554

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	302,972	(297,744)	5,228
TOTAL FUNDS	302,972	(297,744)	5,228

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	3,046,345	23,426	3,069,771
Restricted funds			
Restricted funds	3,699,555	(280,000)	3,419,555
TOTAL FUNDS	6,745,900	(256,574)	6,489,326

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	432,205	(408,779)	23,426
Restricted funds			
Restricted funds	-	(280,000)	(280,000)
TOTAL FUNDS	432,205	(688,779)	(256,574)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/19 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	3,046,345	28,654	3,074,999
Restricted funds			
Restricted funds	3,699,555	(280,000)	3,419,555
TOTAL FUNDS	6,745,900	(251,346)	6,494,554

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	735,177	(706,523)	28,654
Restricted funds			
Restricted funds	-	(280,000)	(280,000)
TOTAL FUNDS	735,177	(986,523)	(251,346)

15. RELATED PARTY DISCLOSURES

The main Dhammakaya Temple in Bangkok train monks and temple staff as religious workers that move to DISUK. The other Dhammakaya Temples in the UK are as follows:

Dhammakaya Europe International. Manchester Temple. DEi.
Dhammakaya North United Kingdom. Newcastle Temple. DNUK.
Meditation Centre Glasgow. Scotland Temple. MCG.
There are 28 Dhammakaya Temples in Europe.

The DISUK trustees are also trustees of the following UK Temples:

DISUK	DNUK	DEI	MCG
Phra Wairot Treenet	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	
Phra Nicholas Thanissaro	Yes	Yes	
Phra Pichit Choompolpaisal	Yes	Yes	Yes
Phra Sonthaya Wandee			Yes
Theanchai Chitvicheankul	Yes		Yes
Phra Ronnapop Lapcharoen	Yes	Yes	Yes

Phra Wairot Treenet is a trustee in Belgium, Denmark, Germany, Netherlands, Switzerland temples in Europe.

Phra Veera Vingvorn is a trustee in Belgium, Netherlands and Sweden temples in Europe.

Contributions received from the UK and European Temples are as follows:

	2021	2020
Newcastle Temple	46,964	39,171
Manchester Temple	34,732	14,418
Denmark Temple	6,961	16,562
Scotland Temple	3,112	-
Other Temples (Less than £2,500)	1,234	974
Total	93,003	71,125

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	30/9/21 £	30/9/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	189,963	301,565
Gift aid	20,000	18,174
Legacies	-	41,246
	209,963	360,985
Other trading activities		
Donation from Manchester Temple	34,732	14,418
Donation from Newcastle Temple	46,964	39,171
Donation from Denmark Temple	6,961	16,562
Donation from Bavaria Temple	-	974
Donation from Scotland Temple	3,112	-
Donation from Austria Temple	1,234	-
	93,003	71,125
Investment income		
Deposit account interest	6	95
Total incoming resources	302,972	432,205
EXPENDITURE		
Charitable activities		
Wages	18,440	18,700
Rates and water	12,614	8,602
Insurance	11,106	9,143
Light and heat	16,730	12,919
Telephone	2,070	4,834
Postage and stationery	1,355	81
Sundries	1,802	2,761
Courses & welfare	26,880	12,999
Repairs & maintenance	11,326	10,251
Food & refreshment	20,162	17,233
Ceremony	9,541	4,886
Monks/staff public works	3,950	4,800
Motor expenses	2,689	3,589
Travel	15,028	10,768
Freehold property	11,000	11,000
Fixtures and fittings	12,534	12,759
Motor vehicles	20,131	20,131
Bank charges & interest	702	1,496
Hire purchase interest	1,443	3,398
Grants to institutions	82,442	595,612
Grants to individuals	-	5,427
	281,945	771,389

Dhammakaya International Society of the United Kingdom

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	30/9/21 £	30/9/20 £
Charitable activities		
Other		
Loss on sale of tangible fixed assets	-	(110,873)
Support costs		
Governance costs		
Auditors' remuneration	7,500	7,200
Accountancy fees	7,723	9,088
Legal fees	576	11,975
	15,799	28,263
Total resources expended	297,744	688,779
Net income/(expenditure)	5,228	(256,574)

DHAMMAKAYA INTERNATIONAL SOCIETY OF THE UNITED KINGDOM

England & Wales - Charity number 1103950

Accounts

REGISTERED COMPANY NUMBER: 04417612 (England and Wales)
REGISTERED CHARITY NUMBER: 1103950

Report of the Trustees and

Financial Statements

for the Year Ended 30 September 2020

for

Dhammakaya Int Society of the UK

The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Contents of the Financial Statements for the Year Ended 30 September 2020

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Report of the Trustees for the Year Ended 30 September 2020

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 30 September 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Buddhist doctrines including the promotion of 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

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Significant activities

Woking Temple Activities
The Temple is open to the public where by Monks, temple staff and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that is then followed by a blessing from the Monks. The main ceremony is held on the first Sunday of the month and an annual Kathina ceremony is held where invitations are extended to the local community. Meditation classes are held each week which are given by an English-speaking monk. There are well-maintained dormitory and washing facilities that are well used along with good car parking facilities and a pleasant garden.

Building New Temples
Dhammakaya International Society of the United Kingdom trustees, that are monks, attend the quarterly Europe-wide meeting of all Temples where discussions are held on proposals to purchase buildings suitable for Buddhist Temples.

Buddhist Research Project
The activity of the Buddhist research project relates to King's College London working on a publication that will be delivered to Woking Temple. A highlight summary will be translated into Thai. An agreement dated December 2018 has committed £180,000 from December 2018 to April 2020 for this project. During the year ended 30th September 2020 £87,000 (2019 - £99,000) has been paid to King's College.

Global Buddhist Network
This is an internet facility operated outside the UK with a reasonable budget. Dhammakaya International Society of the United Kingdom make small contributions.

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 Temple at Woking, Surrey is open to all visitors who are given a warm welcome.

A ceremony is held during the early hours of the first Sunday of every month which attracts approximately 65 visitors. The ceremony is conducted in Thai using the GBN Youtube channel that is displayed on a stage monitor and the seating area has earpieces with an English translation.

Our method of meditation is simple and non-intrusive, for persons of any faith. Tuesday and Thursday evening meditation classes are held with approximately 30 participants each week. In addition, a weekend retreat and one day mediation workshop are held during the year that attract from 20 to 35 participants for each retreat or workshop.

Temple volunteers make approximately 20 school visits to provide short meditation sessions for student classes. The volunteers may also give an introductory talk on Buddhism. Moreover, three are approximately 30 school and scout visits to Woking Temple with approximately 20 to 30 persons in the group. The visits include a 5 minute meditation and explanation about the Buddhist items in the Temple during the tour.

Monks and Temple staff undertake hospital visits, attend funerals, visit homes and business premises to give talks, blessings and meditations. More visits have been made to organisations in the community where meditation has been demonstrated to front line employees of the emergency services to assist with work related stress. In addition, Monks, Temple staff and Volunteers have visited city offices to demonstrate meditation that was well received by 50 to 60 workers. Also, Temple monks, staff and volunteers visit Woking town centre for an annual ceremony to collect for local food banks. This brings meditation to the local community and collects substantial quantities of food for the food banks.

The Temple at Woking has authority to ordain Monks which involves a ceremony lasting a day.

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

Grantmaking

The Buddhist manuscript research project was approved by trustees. This project contributes to the promotion of Buddhist doctrines and meditation.

FINANCIAL REVIEW

Principal funding sources

The Temple in Woking Surrey is open 365 days a year and devotees make donations to the Monks using envelopes provided. During ceremonies devotees are given the opportunity to present their donation envelopes to the Monks. The envelops are opened with the contents recorded and accounted for by more than one member of Temple staff.

The Trustees would like to thank the individuals, families, organisations, businesses and Temples for the donations received.

Reserves policy

The "free reserves" (general unrestricted fund less fixed assets) of the charity at 30 September 2020 amounted to £544,262 (2019: £476,946).

It is the trustees' view it is prudent to maintain that level of free reserves to cover the annual expenditure at approximately £120,000 and maintain a reserve of £350,000 in case a suitable property becomes available to purchase for a Temple or accommodation for Monks or Temple staff. In addition the Trustees maintain a small excess reserve to cover any emergency reserves to a Temple building.

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

The plans include continuation of planned maintenance to the Woking Temple building and the Temple building activity.

The charity is working with the local community to attract visitors to Woking Temple. This includes more opportunities for meditation and talks by monks, with translations into English, where needed.

Money is held in the event of a suitable building being available for purchase for use as Temple or for Monks and Temple Staff.

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.

Charity constitution

Dhammakaya International Society of the United Kingdom is registered as a charitable company limited by guarantee and not having a share capital. The Temple was set up by a Memorandum of Association and Articles of Association. The governing document was registered at Companies House on 16 April 2002 with amendments by special resolution registered at Companies House on 2 October 2003 and 9 April 2004. The Temple registered as a charitable organisation at Charity Commission on 26 May 2004. Consequently, the Temple still made amendments by special resolution registered at Companies House on 21 October 2004, 24 November 2016 and 20 January 2017.

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

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

Organisational structure

The Trustees with the title "Phra" in their name are Buddhist monks. Usually monks ordain after graduation from university and some having gained work experience. Thus, possess good organisational skill in managing temple property and activities

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

Temple building activities
Some Trustees devote a considerable amount of time on this area mainly to ensure that the risks present do not lead to a mistake in the choice of a property purchase for a new temple. Thus, meetings are regularly held with constant communication between Trustees, Temple staff and other Temples.

A quarterly meeting is held with members of all European Temples attending. This includes selecting buildings to purchase for new Temples and setting budgets for raising the required money.

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 read by monks that are Trustees at Woking Temple. In addition, a summary has been prepared in both English and Thai. This has been read by all Trustees and discussions held to reinforce understanding of the main points.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

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.

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 Dhammakaya Foundation in Thailand have not given any money to or received any money from Dhammakaya International Society of the United Kingdom.

There are Dhammakaya Temples in Europe and worldwide that Dhammakaya lnternational Society of the United Kingdom have contact with.

Dhammakaya Europe International operates a Buddhist Temple in Manchester. Dhammakaya North United Kingdom operates a Buddhist Temple in Newcastle. Meditation Centre of Glasgow operate a Buddhist Temple in Scotland. These organisations are registered charities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04417612 (England and Wales)

Registered Charity number
1103950

Registered office
1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

Trustees
T Chitvicheankul Sole Trader
P P Choompolpaisal Minister Of Religion
P N Thanissaro Buddhist Monk
W Treenet Minister Of Religion
P V Vingvorn Minister Of Religion
S Wandee Minister Of Religion
R Lapcharoen (appointed 8/12/2020)

Company Secretary
P V Vingvorn

Auditors
The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Report of the Trustees
for the Year Ended 30 September 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Dhammakaya Int Society of the UK for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, The Barnbrook Sinclair Partnership LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21 September 2021 and signed on its behalf by:



R Lapcharoen - Trustee

Report of the Independent Auditors to the Members of Dhammakaya Int Society of the UK

Opinion

We have audited the financial statements of Dhammakaya Int Society of the UK (the 'charitable company') for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Carpenter
Andrew Carpenter (Sep 22, 2021 15:16 GMT+1)

Andrew Carpenter (Senior Statutory Auditor)
for and on behalf of The Barnbrook Sinclair Partnership LLP
Chartered Accountants
Statutory Auditor
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

21 September 2021

Dhammakaya Int Society of the UK

Statement of Financial Activities
for the Year Ended 30 September 2020

	Notes	Unrestricted fund	Restricted fund	30/9/20 Total funds	30/9/19 Total funds as restated
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		360,985	-	360,985	213,357
Other trading activities	2	71,125	-	71,125	102,444
Investment income	3	95	-	95	109
Total		432,205	-	432,205	315,910
EXPENDITURE ON					
Charitable activities					
Direct costs		408,779	390,873	799,652	312,395
Other		-	(110,873)	(110,873)	-
Total		408,779	280,000	688,779	312,395
NET INCOME/(EXPENDITURE)		23,426	(280,000)	(256,574)	3,515
RECONCILIATION OF FUNDS					
Total funds brought forward		3,046,345	3,699,555	6,745,900	6,742,385
TOTAL FUNDS CARRIED FORWARD		3,069,771	3,419,555	6,489,326	6,745,900

The notes form part of these financial statements

Dhammakaya Int Society of the UK

Statement of Financial Position
30 September 2020

	Notes	Unrestricted fund £	Restricted fund £	30/9/20 Total funds £	30/9/19 Total funds as restated £
FIXED ASSETS					
Tangible assets	10	2,525,509	3,419,555	5,945,064	6,268,954
CURRENT ASSETS					
Debtors	11	20,933	-	20,933	102,871
Cash at bank and in hand		572,518	-	572,518	413,860
		593,451	-	593,451	516,731
CREDITORS					
Amounts falling due within one year	12	(27,382)	-	(27,382)	(14,960)
NET CURRENT ASSETS		566,069	-	566,069	501,771
TOTAL ASSETS LESS CURRENT LIABILITIES		3,091,578	3,419,555	6,511,133	6,770,725
CREDITORS					
Amounts falling due after more than one year	13	(21,807)	-	(21,807)	(24,825)
NET ASSETS		3,069,771	3,419,555	6,489,326	6,745,900
FUNDS	15				
Unrestricted funds				3,069,771	3,046,345
Restricted funds				3,419,555	3,699,555
TOTAL FUNDS				6,489,326	6,745,900

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2021 and were signed on its behalf by:

Ronnapop Lapcharoen (Sep 22, 2021 15:10 GMT+1)

R Lapcharoen - Trustee

The notes form part of these financial statements

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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
Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property

Depreciation on the building element of freehold property is charged on the cost less the expected residual value over the useful life of the property.

The useful lives of the properties are between 50 to 60 years. The buildings were carefully chosen for their strong, quality construction as being suitable for conversion into Buddhist Temples.

Woking Temple was purchased in 2005 and immediately commenced operating as a Buddhist Temple. The estimated useful life is 60 years from 2005 leaving 44 years remaining at 2020.

Motor vehicles - 5 years straight line basis
Fixtures and fittings - 5 years straight line basis

Freehold land is not subject to depreciation.

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. OTHER TRADING ACTIVITIES

	30/9/20	30/9/19 as restated
	£	£
Donation from Manchester Temple	14,418	25,361
Donation from Newcastle Temple	39,171	22,643
Donation from Denmark Temple	16,562	19,349
Donation from Norway Temple	-	4,483
Donation from Belguim Temple	-	5,780
Donation from Italy Temple	-	1,250
Donation from Paris Temple	-	4,720
Donation from Bordeaux Temple	-	9,080
Donation from Bavaria Temple	974	2,430
Donation from Frankfurt and Nordrhein Temple	-	3,995
Donation from Iceland Temple	-	440
Contribution from retreat group	-	2,913
	71,125	102,444

3. INVESTMENT INCOME

	30/9/20	30/9/19 as restated
	£	£
Deposit account interest	95	109

continued...

4. GRANTS PAYABLE

	30/9/20	30/9/19 as restated
	£	£
Direct costs	601,039	103,118

The Charity has made the following material grants to institutions during the year:

	2020	2019
	£	£
Name of institution		
Frankfurt Temple	390,873	
Kings College (London)	87,000	99,000
Bavaria Temple	85,438	-
Queen's College (Cambridge)	11,124	-
Other Buddhist organisation	20,777	4,118
	595,612	103,118

5. NET INCOME/(EXPENDITURE)

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

	30/9/20	30/9/19 as restated
	£	£
Auditors' remuneration	7,200	6,000
Depreciation - owned assets	43,890	26,500
Surplus on disposal of fixed assets	(110,873)	(9,640)

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

7. STAFF COSTS

No employee received remuneration amounting to more than £60,000 in the year.

Monks and temple staff receive accommodation, subsistence, travel and study course fees whilst living in a religious community at the temple. Each person receives £150 or £200 each month. This covers mobile phone, laptop, baggage and gifts whilst travelling.

The National Minimum Wage Regulations do not apply to religious workers living in a community of monks and religious workers.

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	213,357	-	213,357
Other trading activities	102,444	-	102,444
Investment income	109	-	109
Total	315,910	-	315,910
EXPENDITURE ON			
Charitable activities			
Direct costs	312,395	-	312,395
NET INCOME	3,515	-	3,515
RECONCILIATION OF FUNDS			
Total funds brought forward	3,042,830	3,699,555	6,742,385
TOTAL FUNDS CARRIED FORWARD	3,046,345	3,699,555	6,745,900

9. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been made to correct a prior period error. Gift Aid receivable from HMRC had not been included in the prior period financial statements. As a result of the correction of this error the comparative income was increased by £15,326 and the opening reserves have been increased by £84,685.

10. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Motor vehicles	Totals
	£	£	£	£
Cost				
At 1 October 2019	6,219,555	102,252	100,653	6,422,460
Disposals	(280,000)	-	-	(280,000)
At 30 September 2020	5,939,555	102,252	100,653	6,142,460
Depreciation				
At 1 October 2019	71,000	64,006	18,500	153,506
Charge for year	11,000	12,759	20,131	43,890
At 30 September 2020	82,000	76,765	38,631	197,396
Net book value				
At 30 September 2020	5,857,555	25,487	62,022	5,945,064
At 30 September 2019	6,148,555	38,246	82,153	6,268,954

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/20	30/9/19 as restated
	£	£
Other debtors	20,933	102,871

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/20	30/9/19 as restated
	£	£
Hire purchase (see note 14)	4,552	4,130
Accruals and deferred income	22,830	10,830
	27,382	14,960

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30/9/20	30/9/19 as restated
	£	£
Hire purchase (see note 14)	21,807	24,825

14. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	30/9/20	30/9/19 as restated
	£	£
Net obligations repayable:		
Within one year	4,552	4,130
Between one and five years	21,807	24,825
	26,359	28,955

15. MOVEMENT IN FUNDS

	At 1/10/19	Net movement in funds	At 30/9/20
	£	£	£
Unrestricted funds			
General fund	3,046,345	23,426	3,069,771
Restricted funds			
Restricted funds	3,699,555	(280,000)	3,419,555
TOTAL FUNDS	6,745,900	(256,574)	6,489,326

continued...

15. 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	432,205	(408,779)	23,426
Restricted funds			
Restricted funds	-	(280,000)	(280,000)
TOTAL FUNDS	432,205	(688,779)	(256,574)

Comparatives for movement in funds

	At 1/10/18 £	Net movement in funds £	At 30/9/19 £
Unrestricted funds			
General fund	3,042,830	3,515	3,046,345
Restricted funds			
Restricted funds	3,699,555	-	3,699,555
TOTAL FUNDS	6,742,385	3,515	6,745,900

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,910	(312,395)	3,515
TOTAL FUNDS	315,910	(312,395)	3,515

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/18 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	3,042,830	26,941	3,069,771
Restricted funds			
Restricted funds	3,699,555	(280,000)	3,419,555
TOTAL FUNDS	6,742,385	(253,059)	6,489,326

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	748,115	(721,174)	26,941
Restricted funds			
Restricted funds	-	(280,000)	(280,000)
TOTAL FUNDS	748,115	(1,001,174)	(253,059)

16. RELATED PARTY DISCLOSURES

The main Dhammakaya Temple in Bangkok train monks and temple staff as religious workers that move to DISUK. The other Dhammakaya Temples in the UK are as follows:

Dhammakaya Europe International. Manchester Temple. DEi.
Dhammakaya North United Kingdom. Newcastle Temple. DNUK.
Meditation Centre Glasgow. Scotland Temple. MCG.
There are 28 Dhammakaya Temples in Europe.

The DISUK trustees are also trustees of the following UK TempIes:

DISUK	DNUK	DEI	MCG
Phra Wairot Treenet	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	
Phra Nicholas Thanissaro	Yes	Yes	
Phra Pichit Choompolpaisal	Yes	Yes	Yes
Phra Sonthaya Wandee			Yes
Theanchai Chitvicheankul	Yes		Yes
Phra Ronnapop Lapcharoen	Yes	Yes	Yes

Phra Wairot Treenet is a trustee in Belgium, Denmark, Germany, Netherlands, Switzerland temples in Europe.

continued...

16. RELATED PARTY DISCLOSURES - continued

Phra Veera Vingvorn is a trustee in Belgium, Netherlands and Sweden temples in Europe.

UK and European Temples have contributed to DISUK towards the Buddhist Manuscript research project costs that have been paid to Kings College. The costs were £87,000 for the year ended 30th September 2020 (£99,000 2019).

The contributions received from the UK and European Temples are as follows:

	2020	2019
Newcastle Temple	39,171	22,643
Denmark Temple	16,562	19,349
Manchester Temple	14,418	25,361
Bordeaux Temple	-	9,080
Belgium Temple	-	5,780
Paris Temple	-	4,720
Norway Temple	-	4,483
Frankfurt and Nordrhein Temple	-	3,995
Other Temples (Less than £2,500)	974	4,120
Total	71,125	99,531

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	30/9/20	30/9/19 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	301,565	198,031
Gift aid	18,174	15,326
Legacies	41,246	-
	360,985	213,357
Other trading activities		
Donation from Manchester Temple	14,418	25,361
Donation from Newcastle Temple	39,171	22,643
Donation from Denmark Temple	16,562	19,349
Donation from Norway Temple	-	4,483
Donation from Belguim Temple	-	5,780
Donation from Italy Temple	-	1,250
Donation from Paris Temple	-	4,720
Donation from Bordeaux Temple	-	9,080
Donation from Bavaria Temple	974	2,430
Donation from Frankfurt and Nordrhein Temple	-	3,995
Donation from Iceland Temple	-	440
Contribution from retreat group	-	2,913
	71,125	102,444
Investment income		
Deposit account interest	95	109
Total incoming resources	432,205	315,910
EXPENDITURE		
Charitable activities		
Wages	18,700	16,340
Rates and water	8,602	7,201
Insurance	9,143	10,535
Light and heat	12,919	12,550
Telephone	4,834	3,351
Postage and stationery	81	636
Advertising	-	2,244
Sundries	2,761	2,088
Courses & welfare	12,999	35,482
Repairs & maintenance	10,251	6,434
Food & refreshment	17,233	12,992
Ceremony	4,886	6,204
Monks/staff public works	4,800	11,700
Motor expenses	3,589	6,794
Travel	10,768	22,319
Carried forward	121,566	156,870

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	30/9/20	30/9/19 as restated
	£	£
Charitable activities		
Brought forward	121,566	156,870
Freehold property	11,000	11,000
Fixtures and fittings	12,759	5,000
Motor vehicles	20,131	10,500
Loss on sale of tangible fixed assets	-	(9,640)
Bank charges & interest	1,496	6,950
Hire purchase	3,398	-
Grants to institutions	595,612	103,118
Grants to individuals	5,427	-
	771,389	283,798
Other		
Loss on sale of tangible fixed assets	(110,873)	-
Support costs		
Governance costs		
Auditors' remuneration	7,200	6,000
Accountancy fees	9,088	12,105
Legal fees	11,975	10,492
	28,263	28,597
Total resources expended	688,779	312,395
Net (expenditure)/income	(256,574)	3,515

Dhammakaya Int Society of the UK
1-2 Brushfield Way
Knaphill
Woking
Surrey
GU21 2TG

21 September 2021

Barnbrook Sinclair
Chancery House
30 St Johns Road
Woking
Surrey GU21 7SA

Dear Sirs

DHAMMAKAYA INT SOCIETY OF THE UK

ACCOUNTS TO 30 SEPTEMBER 2020

This representation letter is provided in connection with your audit of the financial statements of Dhammakaya Int Society of the UK for the year ended 30 September 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Dhammakaya Int Society of the UK in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

Financial Statements

1. We acknowledge as Trustees our responsibility, as set out in the terms of your engagement dated 11 December 2020 for preparing financial statements in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the financial position of the Charity as of 30 September 2020 and of the results of its operations for the year then ended and for making accurate representations to you.

2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

5. Related party relationships and transactions have been appropriately accounted for and disclosed and we are not aware of further related party matters that require disclosure.

6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or included in the financial statements.

7. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit of the financial statements are immaterial both individually and in aggregate to the financial statements as a whole.

8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the Charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

9. All accounting records and relevant information have been made available to you for the purpose of your audit of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.

10. All transactions undertaken by the Charity have been properly reflected in the accounting records and are reflected in the financial statements.

11. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

12. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves management who have a significant role in internal control, or others, where fraud could have a material effect on the financial statements.

13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Charity conducts its business and which could affect the financial statements. The Charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

14. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the Charity that we are aware of.

15. The Charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

16. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.

17. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

18. Legacies and similar sources of assets

Notifications of legacies and similar sources of assets have been monitored, and all such assets have been recognised in accordance with the recommendations of the SORP on charity reporting.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Ronnapop Lapcharoen (Sep 22, 2021 15:10 GMT+1)

…….
R Lapcharoen

Signed on behalf of the Trustees of Dhammakaya Int Society of the UK

DISUK - Accounts to 30 September 2020

Final Audit Report 2021-09-22

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