

# WAT SANTIWONGSARAM

England & Wales · Charity number 1123606

## Details

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**Other names** THE SANTIWONGSARAM TEMPLE (WAT SANTIWONGSARAM)

**Status** Registered

**Legal form** Other

**Registered** 2008-04-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Wat Santiwongsaram Buddhist Centre  
107 Handsworth Wood Road  
Birmingham  
B20 2PH

**Phone** 01215515729

**Email** [watbham@gmail.com](mailto:watbham@gmail.com)

**Website** [www.watsantiwongsaram.org](http://www.watsantiwongsaram.org)

## Activities

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**Objects:** 1 TO ADVANCE THE BUDDHIST RELIGION2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE BELIEFS AND TRADITIONS OF THE BUDDHIST RELIGION AND THAI CULTURE3 TO PROVIDE A CENTRE FOR THE PRACTICE OF BUDDHISM AND MEDITATION4 TO PROVIDE RESIDENTIAL RETREAT FACILITIES FOR THOSE WHO WISH TO PRACTICE MEDITATION

**Activities:** Provision of a temple for the practice of Buddhism and meditation.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Other Charitable Purposes
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE BIRMINGHAM
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£74,707	£68,852	-	-
2024-04-05	£114,524	£102,003	-	-
2023-04-05	£106,705	£77,561	-	-
2022-04-05	£127,801	£56,407	-	-
2021-04-05	£48,261	£56,830	-	-

## Trustees

Name	Role	Appointed
Dr NARONGSAK PHASUNTIA		
Onnicha Sirikate Phasuntia		2023-12-14
PHRA CHAN SAMROENGSIN		
PIPAT TANPOONKIAT		2012-03-30
RENU KAMTHONG		
SURAPHOL SUDACHAN		
Suchada Suansrakaew		2023-12-14

**WAT SANTIWONGSARAM**

England & Wales - Charity number 1123606

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# Accounts

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**WAT SANTIWONGSARAM (TEMPLE)**

**CHARITY REGISTRATION NUMBER - 1123606**

**ANNUAL REPORT**  
**YEAR ENDED 5TH APRIL 2025**

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

The trustees are pleased to present their annual report together with the accounts covering the year ended 5th April 2025.

**Trustees**

Phra Chan Samroengsin (Chairman)  
Mr Suraphol Sudachan  
Mrs Renu Kamthong  
Dr Narongsak Phasunita  
Mr Pipat Tanpoonkiat  
Ms. Suchada Suansrakaew  
Ms. Onnicha Sirikate Phasuntia

The above trustees served during the period from the 6th April 2024 to the date of this report.

The trustees are either appointed or their appointments confirmed at the annual general meeting. The trustees meet on a regular basis to discuss the charity's affairs. The day-to-day management of the charity is entrusted to the monks and volunteers.

**Constitution**

The charity's governing document is a trust deed dated 24th February 2008 as amended by deed of variation dated 8th April 2008.

**Objectives**

The objectives of the charity is to establish the advancement of the Buddhist religion and Thai culture in the city of Birmingham and elsewhere. In order to meet this objective the charity provides a centre (temple) for the practice of Buddhism and meditation.

**Activities**

The temple continued to hold chanting and meditation sessions and also supply Buddhist monks to various functions. Unfortunately, the expected number of devotees returning to the temple post covid-pandemic has not materialised. Also, the trustees did not hold any special events during the year.

The charity continues to publish various religious literatures for submission to followers within the United Kingdom and overseas.

**Public Benefit**

The temple is regularly open for numerous social and religious functions. The trustees believe that the activities that are carried out by the charity do provide public benefit.

**Fixed Assets**

The company owns two freehold buildings (temples) situated at 107, Handsworth Wood Road, Birmingham and 97-101, Handsworth Wood Road, Birmingham. as well as the freehold of the large car park situated at the rear of 97-101, Handsworth Wood Road, Birmingham.

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

**Professional Services**

During the year the charity utilised the services of the following organisations:-

- Bankers* - Barclays Bank plc, New Street, Birmingham
- Accountants* - Crystal Business Services Ltd, Chartered Accountants, Coventry
- Solicitors* - Jenny Longton & Co, Birmingham

**Financial Activities**

During the year, there was a decrease in donations. The number of visitors remained the same but unfortunately the individual donations were much less. Under the circumstances, the charity had to reduce some of the costs relating to events and festivals. In March 2025 the charity also played host for the annual fund-raising of the Thai Buddhist Council of United Kingdom.

**Future Developments/Plans**

There are no plans for major capital costs. The charity will continue to maintain its premises and improve on the quality of services provided to visitors at the temple.

**Risk Policies**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

**Statement of Trustees/Managing Committee Responsibilities**


The Charities Act require the trustees/management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those accounts, the trustees/management committee are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run

The trustees/management committee are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves**

The charity's accounts showing unrestricted reserves of £2,742,562 as at 5th April 2025 (2024- £2,736,707) were approved by the trustees on 3rd July 2025.

  
.....Trustee **CHAN SAMROENG SIN**

  
.....Trustee **NARONGSAK PHASUNTIA**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAT SANTIWONGSARAM**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2025 which are set out on pages 4 to 9.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



MR AKBAR DEDAT  
Chartered Accountant  
Crystal Business Services Ltd  
Chartered Accountants  
264 Stoney Stanton Road,  
Coventry CV1 4FP

3rd July 2025

**WAT SANTIWONGSARAM - Charity No 1123606**  
**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED**  
**5th April 2025 (Income and Expenditure Account)**

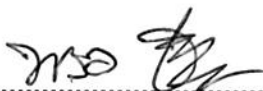
	<u>Notes</u>	<u>05/04/25</u>	<u>05/04/24</u>
		<u>£</u>	<u>£</u>
<b><u>INCOMING RESOURCES</u></b>			
<i>Voluntary income</i>			
Collections and donations	1	70,189	111,876
Interest		4,518	2,648
		<hr/>	<hr/>
<b><u>TOTAL INCOMING RESOURCES</u></b>		74,707	114,524
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Charitable activities - Direct Expenditure</u></b>			
Light and heat		38,579	30,903
Rates		2,716	10,695
Bank charges		187	-
Insurances		2,865	2,825
Postage, printing and stationery		786	8,621
Property repairs and maintenance		4,660	15,127
Motor expenses		1,852	3,569
Ceremonial and sundry expenses		9,753	21,895
TV licence		175	159
Telephone		1,894	1,793
Depreciation		4,125	4,868
Governance costs		1,260	1,548
		<hr/>	<hr/>
<i><u>Total Charitable Expenditure</u></i>		68,852	102,003
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		5,855	12,521
<b>FUNDS BALANCE BROUGHT FORWARD</b>		2,736,707	2,724,186
		<hr/>	<hr/>
<b>FUNDS CARRIED FORWARD</b>		<u><u>2,742,562</u></u>	<u><u>2,736,707</u></u>


**All of the activities of the charity are continuing.**  
**All funds are unrestricted.**

**WAT SANTIWONGSARAM - Charity No 1123606**  
**BALANCE SHEET AS AT 5TH APRIL 2025**

	<u>Notes</u>	£	<u>2025</u> £	£	<u>2024</u> £
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	3		<u>2,189,331</u>		<u>2,191,558</u>
<b><u>CURRENT ASSETS</u></b>					
Barclays Bank plc - Current account		239,249		235,911	
Barclays Bank plc - Current account 2		2,369		05,876	
Barclays Bank plc - BPA account		309,020		304,502	
Prepayments		<u>3,853</u>		-	
		554,491		<u>546,289</u>	
<b><u>CREDITORS :Amounts falling due within one year</u></b>					
Accrued expenses		<u>(1,260)</u>		<u>(1,140)</u>	
		(1,260)		(1,140)	
<b><u>NET CURRENT ASSETS</u></b>			<u>553,231</u>		<u>545,149</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			2,742,562		2,736,707
<b><u>Total Net Assets</u></b>			<u><u>2,742,562</u></u>		<u><u>2,736,707</u></u>
<b><u>FUNDS ACCOUNT</u></b>					
Unrestricted	4		<u><u>2,742,562</u></u>		<u><u>2,736,707</u></u>

Approved by The Board of Trustees on 3rd July 2025 and signed on it's behalf

  
.....Trustee **CHAN SAMROENG SIN**

  
.....Trustee **NARONGSAK PHASUNTIA**

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2025**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Wat Santiwongsaram is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include one property at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2025**

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings

- Expenditure on charitable activities, and
- Other expenditure represents those items not falling into the categories above

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold properties	Nil
Car park	Nil
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

Land and buildings are stated using the trustees' valuation in 2010 and subsequent costs.

#### **(f) Investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

#### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

#### **(h) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### **(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2025**

#### **2 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year 2025 (2024 £Nil)

The charity's management and services are provided by the trustees, monks and volunteers.

The trustees did not have any expenses reimbursed during the year (2024 £Nil)

#### **3 Tangible fixed assets**

<b><u>Cost</u></b>	<b>Balance at 06/04/24 £</b>	<b>Move - ments £</b>	<b>Balance at 05/04/25 £</b>
<b><u>Freehold properties</u></b>			
107, Handsworth Rd, Birmingham	500,000	-	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	-	1,320,876
Car Park	356,079	-	356,079
Mercedes	9,510	-	9,510
Equipment/Fixtures	50,768	1,898	52,666
	<u>2,237,233</u>	<u>1,898</u>	<u>2,239,131</u>

The freehold properties and car park are functional. The bank loan is secured on the charity's freehold properties. The 107, Handsworth Rd. property is stated at the trustees' valuation.

<b>Accumulated depreciation</b>	<b>Balance at 06/04/24 £</b>	<b>Charge/ disposal for the year £</b>	<b>Balance at 05/04/25 £</b>
Mercedes	5,498	1,003	6,501
Equipment/Fixtures	40,177	3,122	43,299
	<u>45,675</u>	<u>4,125</u>	<u>49,800</u>

#### **Net book value**

	<b>Balance at 05/04/25 £</b>	<b>Balance at 05/04/24 £</b>
107, Handsworth Rd, Birmingham	500,000	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	1,320,876
Car Park	356,079	356,079
Mercedes	3,009	4,012
Equipment/Fixtures	9,367	10,591
	<u>2,189,331</u>	<u>2,191,558</u>

**WAT SANTIWONGSARAM****Notes to the Accounts For The Period Ended 5th April 2025**

<b><u>4 Unrestricted funds</u></b>	<b>Balance at 05/04/24 £</b>	<b>Income £</b>	<b>Expendi- ture £</b>	<b>Balance at 05/04/25 £</b>
Unrestricted	<u>2,736,707</u>	<u>74,707</u>	<u>68,852</u>	<u>2,742,562</u>
	<u>2,736,707</u>	<u>74,707</u>	<u>68,852</u>	<u>2,742,562</u>

**5 Analysis of net assets between funds**

	<b>Unrestrict ed funds £</b>	<b>Total £</b>
Fixed assets	2,189,331	2,189,331
Cash and current investments	554,491	554,491
Other current assets / liabilities	<u>(1,260)</u>	<u>(1,260)</u>
Total	<u>2,742,562</u>	<u>2,742,562</u>

**6 Events after the end of the period**

There are no post balance sheet events that require an adjustment or disclosure to the financial statements.

**7 Related party transactions**

There are no related party transactions during the year (2024: £ nil).

**WAT SANTIWONGSARAM**

England & Wales - Charity number 1123606

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# Accounts

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**WAT SANTIWONGSARAM (TEMPLE)**

**CHARITY REGISTRATION NUMBER - 1123606**

**ANNUAL REPORT**  
**YEAR ENDED 5TH APRIL 2024**

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

The trustees are pleased to present their annual report together with the accounts covering the year ended 5th April 2024.

**Trustees**

Phra Chan Samroengsin (Chairman)

Mr Suraphol Sudachan

Mrs Renu Kamthong

Dr Narongsak Phasunita

Mr Pipat Tanpoonkiat

Ms. Suchada Suansrakaew (appointed December 2023)

Ms. Onnicha Sirikate Phasuntia (appointed December 2023)

The above trustees served during the period from the 6th April 2023 to the date of this report.

The trustees are either appointed or their appointments confirmed at the annual general meeting. The trustees meet on a regular basis to discuss the charity's affairs. The day-to-day management of the charity is entrusted to the monks and volunteers.

**Constitution**

The charity's governing document is a trust deed dated 24th February 2008 as amended by deed of variation dated 8th April 2008.

**Objectives**

The objectives of the charity is to establish the advancement of the Buddhist religion and Thai culture in the city of Birmingham and elsewhere. In order to meet this objective the charity provides a centre (temple) for the practice of Buddhism and meditation.

**Activities**

The temple continued to hold chanting and meditation sessions and also supply Buddhist monks to various functions. Unfortunately, the expected number of devotees returning to the temple post covid-pandemic has not materialised. Also, the trustees did not hold any special events during the year.

The charity continues to publish various religious literatures for submission to followers within the United Kingdom and overseas.

**Public Benefit**

The temple is regularly open for numerous social and religious functions. The trustees believe that the activities that are carried out by the charity do provide public benefit.

**Fixed Assets**

The company owns two freehold buildings (temples) situated at 107, Handsworth Wood Road, Birmingham and 97-101, Handsworth Wood Road, Birmingham. as well as the freehold of the large car park situated at the rear of 97-101, Handsworth Wood Road, Birmingham.

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

**Professional Services**

During the year the charity utilised the services of the following organisations:-

- Bankers* - Barclays Bank plc, New Street, Birmingham  
*Accountants* - Crystal Business Services Ltd, Chartered Accountants, Coventry  
*Solicitors* - Jenny Longton & Co, Birmingham

**Financial Activities**

In July 2023 the charity marked it's 30th anniversary with ceremonies at the temple. These ceremonies was attended by many followers and the temple was blessed with visits from prominent monks from overseas.

During the year, there was a small increase in donations and much more interest was earned due to the banking arrangements. Overall, because of the ceremonial and related expenses the net incoming resources fell from £29,144 in the previous year to £12,521.

**Future Developments/Plans**

There are no plans for major capital costs. The charity will continue to maintain it's premises and improve on the quality of services provided to visitors at the temple.

**Risk Policies**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

**Statement of Trustees/Managing Committee Responsibilities**

The Charities Act require the trustees/management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those accounts, the trustees/management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run

The trustees/management committee are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves**

The charity's accounts showing unrestricted reserves of £2,736,707 as at 5th April 2024 (2023- £2,724,186) were approved by the trustees on 28th June 2024.

.....Trustee *CHAN SAMROENG SIN*  
.....Trustee *NARONGSAK PHASUNTIA*

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAT SANTIWONGSARAM**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2024 which are set out on pages 4 to 9.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
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3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



MR AKBAR DEDAT  
Chartered Accountant  
Crystal Business Services Ltd  
Chartered Accountants  
264 Stoney Stanton Road,  
Coventry CV1 4FP

28th June 2024

**WAT SANTIWONGSARAM - Charity No 1123606**  
**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED**  
**5th April 2024 (Income and Expenditure Account)**

	<u>Notes</u>	<u>05/04/24</u> £	<u>05/04/23</u> £
<b><u>INCOMING RESOURCES</u></b>			
<i>Voluntary income</i>			
Collections and donations	1	111,876	106,265
Interest		2,648	440
		<hr/>	<hr/>
<b><u>TOTAL INCOMING RESOURCES</u></b>		114,524	106,705
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Charitable activities - Direct Expenditure</u></b>			
Light and heat		30,903	23,727
Rates		10,695	6,132
Insurances		2,825	2,656
Postage, printing and stationery		8,621	11,143
Property repairs and maintenance		15,127	14,050
Motor expenses		3,569	2,961
Ceremonial and sundry expenses		21,895	8,611
TV licence		159	159
Telephone		1,793	1,591
Depreciation		4,868	5,511
Governance costs		1,548	1,020
		<hr/>	<hr/>
<i>Total Charitable Expenditure</i>		102,003	77,561
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		12,521	29,144
<b>FUNDS BALANCE BROUGHT FORWARD</b>		2,724,186	2,695,042
		<hr/>	<hr/>
<b>FUNDS CARRIED FORWARD</b>		<b><u>2,736,707</u></b>	<b><u>2,724,186</u></b>

**All of the activities of the charity are continuing.**  
**All funds are unrestricted.**

**WAT SANTIWONGSARAM - Charity No 1123606**  
**BALANCE SHEET AS AT 5TH APRIL 2024**

	<u>Notes</u>	<u>£</u>	<u>2024</u> <u>£</u>	<u>£</u>	<u>2023</u> <u>£</u>
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	3		<u>2,191,558</u>		<u>2,193,486</u>
<b><u>CURRENT ASSETS</u></b>					
Barclays Bank plc - Current account		235,911		329,866	
Barclays Bank plc - Current account 2		5,876		-	
Barclays Bank plc - BPA account		<u>304,502</u>		<u>201,854</u>	
		546,289		531,720	
<b><u>CREDITORS :Amounts falling due within one year</u></b>					
Accrued expenses		<u>(1,140)</u>		<u>(1,020)</u>	
		(1,140)		(1,020)	
<b><u>NET CURRENT ASSETS</u></b>			<u>545,149</u>		<u>530,700</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			2,736,707		2,724,186
<b><u>Total Net Assets</u></b>			<u><u>2,736,707</u></u>		<u><u>2,724,186</u></u>
<b><u>FUNDS ACCOUNT</u></b>	4		<u><u>2,736,707</u></u>		<u><u>2,724,186</u></u>
Unrestricted					

Approved by The Board of Trustees on 28th June 2024 and signed on it's behalf

.....Trustee *CHAN SAMROBOSIN*

.....Trustee *NARONGRAK PHASUNTIK*

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2024**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Wat Santiwongsaram is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include one property at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2024**

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings

- Expenditure on charitable activities, and
- Other expenditure represents those items not falling into the categories above

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold properties	Nil
Car park	Nil
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

Land and buildings were valued using the trustees' valuation in 2010.

#### **(f) Investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

#### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

#### **(h) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### **(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2024**

#### **2 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year 2024 (2023 £Nil)

The charity's management and services are provided by the trustees, monks and volunteers.

The trustees did not have any expenses reimbursed during the year (2023 £Nil)

#### **3 Tangible fixed assets**

	<b>Balance at 06/04/23</b>	<b>Move - ments</b>	<b>Balance at 05/04/24</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Freehold properties</b>			
107, Handsworth Rd, Birmingham	500,000	-	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	-	1,320,876
Car Park	356,079	-	356,079
Mercedes	9,510	-	9,510
Equipment/Fixtures	47,828	2,940	50,768
	<u>2,234,293</u>	<u>2,940</u>	<u>2,237,233</u>

The freehold properties and car park are functional. The bank loan is secured on the charity's freehold properties. The 107, Handsworth Rd. property is stated at the trustees' valuation.

	<b>Balance at 06/04/23</b>	<b>Charge/ disposal for the year</b>	<b>Balance at 05/04/24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Accumulated depreciation</b>			
Mercedes	4,161	1,337	5,498
Equipment/Fixtures	36,646	3,531	40,177
	<u>40,807</u>	<u>4,868</u>	<u>45,675</u>

<b>Net book value</b>	<b>Balance at 05/04/24</b>	<b>Balance at 05/04/23</b>
	<b>£</b>	<b>£</b>
107, Handsworth Rd, Birmingham	500,000	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	1,320,876
Car Park	356,079	356,079
Mercedes	4,012	5,349
Equipment/Fixtures	10,591	11,182
	<u>2,191,558</u>	<u>2,193,486</u>

**WAT SANTIWONGSARAM****Notes to the Accounts For The Period Ended 5th April 2024**

<b><u>4 Unrestricted funds</u></b>	<b>Balance at 05/04/23 £</b>	<b>Income £</b>	<b>Expendi- ture £</b>	<b>Balance at 05/04/24 £</b>
Unrestricted	2,724,186	114,524	102,003	2,736,707
	<u>2,724,186</u>	<u>114,524</u>	<u>102,003</u>	<u>2,736,707</u>

**5 Analysis of net assets between funds**

	<b>Unrestrict ed funds £</b>	<b>Total £</b>
Fixed assets	2,191,558	2,191,558
Cash and current investments	546,289	546,289
Other current assets / liabilities	(1,140)	(1,140)
Total	<u>2,736,707</u>	<u>2,736,707</u>

**6 Events after the end of the period**

There are no post balance sheet events that require an adjustment or disclosure to the financial statements.

**7 Related party transactions**

There are no related party transactions during the year (2023: £ nil).

**WAT SANTIWONGSARAM**

England & Wales - Charity number 1123606

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# Accounts

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**WAT SANTIWONGSARAM (TEMPLE)**

**CHARITY REGISTRATION NUMBER - 1123606**

**ANNUAL REPORT**  
**YEAR ENDED 5TH APRIL 2023**

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

The trustees are pleased to present their annual report together with the accounts covering the year ended 5th April 2023.

**Trustees**

Phra Chan Samroengsin (Chairman)  
Mr Suraphol Sudachan  
Mrs Renu Kamthong  
Dr Narongsak Phasunita  
Mr Pipat Tanpoonkiat

The above trustees served during the period from the 6th April 2022 to the date of this report.

The trustees are either appointed or their appointments confirmed at the annual general meeting. The trustees meet on a regular basis to discuss the charity's affairs. The day-to-day management of the charity is entrusted to the monks and volunteers.

**Constitution**

The charity's governing document is a trust deed dated 24th February 2008 as amended by deed of variation dated 8th April 2008.

**Objectives**

The objectives of the charity is to establish the advancement of the Buddhist religion and Thai culture in the city of Birmingham and elsewhere. In order to meet this objective the charity provides a centre (temple) for the practice of Buddhism and meditation.

**Activities**

The temple continued to hold chanting and meditation sessions and also supply Buddhist monks to various functions. Unfortunately, the expected number of devotees returning to the temple post covid-pandemic has not materialised. Also, the trustees did not hold any special events during the year.

The charity continues to publish various religious literatures for submission to followers within the United Kingdom and overseas.

**Public Benefit**

The temple is regularly open for numerous social and religious functions. The trustees believe that the activities that are carried out by the charity do provide public benefit.

**Fixed Assets**

The company owns two freehold buildings (temples) situated at 107, Handsworth Wood Road, Birmingham and 97-101, Handsworth Wood Road, Birmingham. as well as the freehold of the large car park situated at the rear of 97-101, Handsworth Wood Road, Birmingham.

During the year the charity purchased a new Buddha statue, some catering equipment and installed new surveillance equipment.

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

**Professional Services**

During the year the charity utilised the services of the following organisations:-

- Bankers* - Barclays Bank plc, New Street, Birmingham  
*Accountants* - Crystal Business Services Ltd, Chartered Accountants, Coventry  
*Solicitors* - Jenny Longton & Co, Birmingham

**Financial Activities**

During the year, due to the decrease in donations received and coupled with fact that much repairs/maintenance work was carried out the net incoming resources fell from £71,394 in the previous year to £29,144.

**Future Developments/Plans**

The charity is attempting to get more beneficiaries to return to the temple for prayers and meditation. There are no plans for major capital costs.

**Risk Policies**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

**Statement of Trustees/Managing Committee Responsibilities**

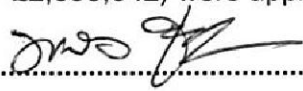
The Charities Act require the trustees/management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those accounts, the trustees/management committee are required to:

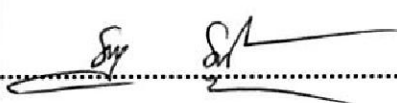
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run

The trustees/management committee are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves**

The charity's accounts showing unrestricted reserves of £2,724,186 as at 5th April 2023 (2022- £2,695,042) were approved by the trustees on 7th July 2023.

..........**Trustee** *PARA CHAN SAMROONGSIN*

..........**Trustee** *SURAPHOL SUDACHAN*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WAT SANTIWONGSARAM**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5th April 2023 which are set out on pages 4 to 9.

**Responsibilities and basis of report**

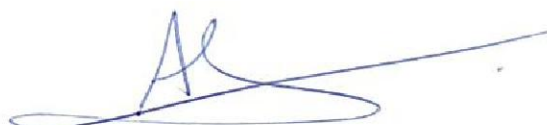
As the charity's trustees you are responsible for the preparation of the accounts in accordance with requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act: or
2. the accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Akbar Dedat  
Chartered Accountant  
Crystal Business Services Limited  
Chartered Accountants  
264 Stoney Stanton Road  
Coventry. CV1 4FP

7th July 2023

**WAT SANTIWONGSARAM - Charity No 1123606**  
**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED**  
**5th April 2023 (Income and Expenditure Account)**

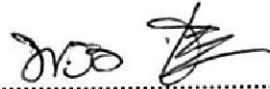
	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<b><u>INCOMING RESOURCES</u></b>			
<i>Voluntary income</i>			
Collections and donations	1	106,265	127,781
Interest		<u>440</u>	<u>20</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>		106,705	127,801
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Charitable activities - Direct Expenditure</u></b>			
Light and heat		23,727	21,452
Rates		6,132	3,570
Insurances		2,656	2,426
Postage, printing and stationery		11,143	8,070
Property repairs and maintenance		14,050	1,401
Motor expenses		2,961	3,693
Ceremonial and sundry expenses		8,611	9,190
TV licence		159	159
Telephone		1,591	957
Profit on disposal		-	(924)
Depreciation		5,511	5,273
Governance costs		<u>1,020</u>	<u>1,140</u>
<i><u>Total Charitable Expenditure</u></i>		77,561	56,407
<b><u>NET INCOMING RESOURCES</u></b>		<u>29,144</u>	<u>71,394</u>
<b><u>FUNDS BALANCE BROUGHT FORWARD</u></b>		2,695,042	2,623,648
<b><u>FUNDS CARRIED FORWARD</u></b>		<u><u>2,724,186</u></u>	<u><u>2,695,042</u></u>

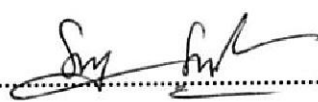
**All of the activities of the charity are continuing.**  
**All funds are unrestricted.**

**WAT SANTIWONGSARAM - Charity No 1123606**  
**BALANCE SHEET AS AT 5TH APRIL 2023**

	<u>Notes</u>	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	4		2,193,486		2,192,772
			<u>2,193,486</u>		<u>2,192,772</u>
<b><u>CURRENT ASSETS</u></b>					
Barclays Bank plc- Current account		329,866		301,876	
Barclays Bank plc-BPA account		<u>201,854</u>		<u>201,414</u>	
		531,720		503,290	
<b><u>CREDITORS :Amounts falling due within one year</u></b>					
Accrued expenses		1,020		1,020	
		<u>1,020</u>		<u>1,020</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>530,700</u>		<u>502,270</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			2,724,186		2,695,042
<b><u>Total Net Assets</u></b>			<u>£ 2,724,186</u>		<u>£ 2,695,042</u>
<b><u>FUNDS ACCOUNT</u></b>					
Unrestricted	5		<u>£ 2,724,186</u>		<u>£ 2,695,042</u>

Approved by The Board of Trustees on 7th July 2023 and signed on it's behalf

  
 .....Trustee **PARA CHAN SAMROENG SIN**

  
 .....Trustee **SURAPHOL SUDACHAN**

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2023**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Wat Santiwongsaram is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include one property at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2023**

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings

- Expenditure on charitable activities, and
- Other expenditure represents those items not falling into the categories above

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold properties	Nil
Car park	Nil
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

Land and buildings were valued using the trustees' valuation in 2010.

#### **(f) Investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

#### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

#### **(h) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### **(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2023**

#### **2 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year 2023 (2022 £Nil)

The charity's management and services are provided by the trustees, monks and volunteers. The personnel expenses are national insurance contributions paid on behalf of the monks.

The trustees did not have any expenses reimbursed during the year (2021 £Nil)

#### **3 Tangible fixed assets**

	<b>Balance at 06/04/22 £</b>	<b>Move - ments £</b>	<b>Balance at 05/04/23 £</b>
<b>Cost</b>			
<b><u>Freehold properties</u></b>			
107, Handsworth Rd, Birmingham	500,000	-	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	-	1,320,876
Car Park	356,079	-	356,079
Mercedes	9,510		9,510
Equipment/Fixtures	41,603	6,225	47,828
	<u>2,228,068</u>	<u>6,225</u>	<u>2,234,293</u>

The freehold properties and car park are functional. The bank loan is secured on the charity's freehold properties. The 107, Handsworth Rd. property is stated at the trustees' valuation.

	<b>Balance at 06/04/22 £</b>	<b>Charge/ disposal for the year £</b>	<b>Balance at 05/04/23 £</b>
<b>Accumulated depreciation</b>			
Mercedes	2,378	1,783	4,161
Equipment/Fixtures	32,918	3,728	36,646
	<u>35,296</u>	<u>5,511</u>	<u>40,807</u>

#### **Net book value**

	<b>Balance at 05/04/23 £</b>	<b>Balance at 05/04/22 £</b>
107, Handsworth Rd, Birmingham	500,000	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	1,320,876
Car Park	356,079	356,079
Mercedes	5,349	7,132
Equipment/Fixtures	11,182	8,685
	<u>2,193,486</u>	<u>2,192,772</u>

**WAT SANTIWONGSARAM****Notes to the Accounts For The Period Ended 5th April 2023**

<b><u>4 Unrestricted funds</u></b>	<b>Balance at 05/04/22 £</b>	<b>Income £</b>	<b>Expendi- ture £</b>	<b>Balance at 05/04/23 £</b>
Unrestricted	2,695,042	106,705	77,561	2,724,186
	<u>2,695,042</u>	<u>106,705</u>	<u>77,561</u>	<u>2,724,186</u>

<b><u>5 Analysis of net assets between funds</u></b>	<b>Unrestrict ed funds £</b>	<b>Total £</b>
Fixed assets	2,193,486	2,193,486
Cash and current investments	531,720	531,720
Other current assets / liabilities	(1,020)	(1,020)
Total	<u>2,724,186</u>	<u>2,724,186</u>

**6 Events after the end of the period**

There are no post balance sheet events that require an adjustment or disclosure to the financial statements.

**7 Related party transactions**

There are no related party transactions during the year (2022: £ nil).

**WAT SANTIWONGSARAM**

England & Wales - Charity number 1123606

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# Accounts

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**WAT SANTIWONGSARAM (TEMPLE)**

**CHARITY REGISTRATION NUMBER - 1123606**

**ANNUAL REPORT**  
**YEAR ENDED 5TH APRIL 2022**

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

The trustees are pleased to present their annual report together with the accounts covering the year ended 5th April 2022.

**Trustees**

Phra Chan Samroengsin (Chairman)  
Mr Suraphol Sudachan  
Mrs Renu Kamthong  
Dr Narongsak Phasunita  
Mr Pipat Tanpoonkiat

The above trustees served during the period from the 6th April 2021 to the date of this report.

The trustees are either appointed or their appointments confirmed at the annual general meeting. The trustees meet on a regular basis to discuss the charity's affairs. The day-to-day management of the charity is entrusted to the monks and volunteers.

**Constitution**

The charity's governing document is a trust deed dated 24th February 2008 as amended by deed of variation dated 8th April 2008.

**Objectives**

The objectives of the charity is to establish the advancement of the Buddhist religion and Thai culture in the city of Birmingham and elsewhere. In order to meet this objective the charity provides a centre (temple) for the practice of Buddhism and meditation.

**Activities**

With the gradual easing of Covid pandemic restrictions many of the beneficiaries commenced returning to the temple. However, this was not at the same level as the pre- pandemic period. The temple continued to hold chanting and meditation sessions and also supply Buddhist monks to various functions.

The charity continues to publish various religious literatures for submission to followers within the United Kingdom and overseas.

**Public Benefit**

The temple is regularly open for numerous social and religious functions. The trustees believe that the activities that are carried out by the charity do provide public benefit.

**Fixed Assets**

The company owns two freehold buildings (temples) situated at 107, Handsworth Wood Road, Birmingham and 97-101, Handsworth Wood Road, Birmingham. as well as the freehold of the large car park situated at the rear of 97-101, Handsworth Wood Road, Birmingham.

During the year the charity purchased a Mercedes vehicle. The charity no longer has any vehicle leasing costs.

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

**Professional Services**

During the year the charity utilised the services of the following organisations:-

- Bankers* - Barclays Bank plc, New Street, Birmingham  
*Accountants* - Crystal Business Services Ltd, Chartered Accountants, Coventry  
*Solicitors* - Jenny Longton & Co, Birmingham

**Financial Activities/Developments**

During the year, there were more activities compared to the previous year and more on-line donations. The expenditure for ceremonial and sundries increased due mainly to travel/visa costs for monks.

**Future Developments/Plans**

The charity is attempting to get more beneficiaries to return to the temple for prayers and meditation. There are no plans for major capital costs, however, some repairs/maintenance will be necessary in the future.

**Risk Policies**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

**Statement of Trustees/Managing Committee Responsibilities**


The Charities Act require the trustees/management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those accounts, the trustees/management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run

The trustees/management committee are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves**

The charity's accounts showing unrestricted reserves of £2,695,042 as at 5th April 2022 (2021- £2,623,648) were approved by the trustees on 8th July 2022.

..........**Trustee** *PARA CHAN SAM ROBONGSIN*

.....*N. Phasontia*.....**Trustee** *NARONGSAK PHASONTIA*

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAT SANTIWONGSARAM**

I report on the accounts of the charity for the year ended 5th April 2022 on pages 4 to 9.

### **Respective responsibilities of trustees and examiners**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

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

- \* to keep accounting records in accordance with section 130 of the Charities Act ; and
- \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met: or

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



Mr Akbar Dedat  
Chartered Accountant  
Crystal Business Services Limited  
Chartered Accountants  
264 Stoney Stanton Road  
Coventry. CV1 4FP

8th July 2022

**WAT SANTIWONGSARAM - Charity No 1123606**  
**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED**  
**5th April 2022 (Income and Expenditure Account)**

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<b><u>INCOMING RESOURCES</u></b>			
<i>Voluntary income</i>			
Collections and donations	1	127,781	48,090
Interest		20	171
		<hr/>	<hr/>
<b><u>TOTAL INCOMING RESOURCES</u></b>		127,801	48,261
<b><u>RESOURCES EXPENDED</u></b>			
<i>Charitable activities - Direct Expenditure</i>			
Light and heat		21,452	22,294
Rates		3,570	7,238
Insurances		2,426	2,339
Postage, printing and stationery		8,070	7,466
Property repairs and maintenance		1,401	1,310
Motor expenses		3,693	7,210
Ceremonial and sundry expenses		9,190	2,824
TV licence		159	158
Telephone		957	947
Profit on disposal		(924)	-
Depreciation		5,273	4,084
Governance costs		1,140	960
		<hr/>	<hr/>
<i><u>Total Charitable Expenditure</u></i>		56,407	56,830
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		71,394	-8,569
<b>FUNDS BALANCE BROUGHT FORWARD</b>		2,623,648	2,632,217
<b>FUNDS CARRIED FORWARD</b>		<u>2,695,042</u>	<u>2,623,648</u>

**All of the activities of the charity are continuing.**  
**All funds are unrestricted.**

**WAT SANTIWONGSARAM - Charity No 1123606**  
**BALANCE SHEET AS AT 5TH APRIL 2022**

	<u>Notes</u>	<u>£</u>	<u>2022</u> <u>£</u>	<u>£</u>	<u>2021</u> <u>£</u>
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	4		2,192,772		2,189,211
			<u>2,192,772</u>		<u>2,189,211</u>
<b><u>CURRENT ASSETS</u></b>					
Barclays Bank plc- Current account		301,876		234,963	
Barclays Bank plc-BPA account		201,414		201,394	
		<u>503,290</u>		<u>436,357</u>	
<b><u>CREDITORS :Amounts falling due within one year</u></b>					
Accrued expenses		1,020		1,920	
		<u>1,020</u>		<u>1,920</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>502,270</u>		<u>434,437</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			2,695,042		2,623,648
<b><u>Total Net Assets</u></b>			<u>£ 2,695,042</u>		<u>£ 2,623,648</u>
<b><u>FUNDS ACCOUNT</u></b>					
Unrestricted	5		<u>£ 2,695,042</u>		<u>£ 2,623,648</u>

Approved by The Board of Trustees on 8th July 2022 and signed on it's behalf

..........Trustee **PHRA CHAN SAMROENGSIW**

.....*N: Phasuntia*.....Trustee **NARONGSAK PHASUNTIA**

**WAT SANTIWONGSARAM**

England & Wales - Charity number 1123606

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# Accounts

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W06

**WAT SANTIWONGSARAM (TEMPLE)**

**CHARITY REGISTRATION NUMBER - 1123606**

**ANNUAL REPORT**  
**YEAR ENDED 5TH APRIL 2021**

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

The trustees are pleased to present their annual report together with the accounts covering the year ended 5th April 2021.

**Trustees**

Phra Chan Samroengsin (Chairman)  
Mr Suraphol Sudachan  
Mrs Renu Kamthong  
Dr Narongsak Phasunita  
Ms Natda Chanakul (Resigned 15th November 2020)  
Mr Pipat Tanpoonkiat

The above trustees served during the period from the 6th April 2020 to the date of this report.

The trustees are either appointed or their appointments confirmed at the annual general meeting. The trustees meet on a regular basis to discuss the charity's affairs. The day-to-day management of the charity is entrusted to the monks and volunteers.

**Constitution**

The charity's governing document is a trust deed dated 24th February 2008 as amended by deed of variation dated 8th April 2008.

**Objectives**

The objectives of the charity is to establish the advancement of the Buddhist religion and Thai culture in the city of Birmingham and elsewhere. In order to meet this objective the charity provides a centre (temple) for the practice of Buddhism and meditation.

**Activities**

During the year the charity continued to hold various Buddhist ceremonies which attracted many followers from all over the United Kingdom.

On a daily basis the temple holds chanting and meditation sessions. The charity also supplies Buddhist monks for birthdays, weddings and funerals.

The charity continues to publish various religious literatures for submission to followers within the United Kingdom and overseas.

**Public Benefit**

The temple is regularly open for numerous social and religious functions. The trustees believe that the activities that are carried out by the charity do provide public benefit.

**Fixed Assets**

The company owns two freehold buildings (temples) situated at 107, Handsworth Wood Road, Birmingham and 97-101, Handsworth Wood Road, Birmingham. as well as the freehold of the large car park situated at the rear of 97-101, Handsworth Wood Road, Birmingham.

During the year the charity purchased fixtures costing £3,954.

**WAT SANTIWONGSARAM (TEMPLE) - Registration No 1123606**  
**TRUSTEE'S ANNUAL REPORT**

**Professional Services**

During the year the charity utilised the services of the following organisations:-

- Bankers* - Barclays Bank plc, New Street, Birmingham  
*Accountants* - Crystal Business Services Ltd, Chartered Accountants, Coventry  
*Solicitors* - Jenny Longton & Co, Birmingham

**Financial Activities/Developments**

Due the Covid pandemic and the accompanying lockdown in the year, the charity's activities and related collections/donations were considerably less. Unfortunately, the cost of heating continued to be high due to the need to keep the buildings at a constant temperature. The charity's suffered net outgoing resources of £8,569 which the trustees hope to address when the pandemic ends.

**Future Developments**

There are presently no plans in place for future capital expenditures.

**Risk Policies**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

**Statement of Trustees/Managing Committee Responsibilities**


The Charities Act require the trustees/management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the period. In preparing those accounts, the trustees/management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to run

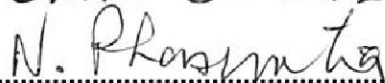
The trustees/management committee are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves**

The charity's accounts showing unrestricted reserves of £2,623,648 as at 5th April 2021 (2020- £2,632,217) were approved by the trustees on 11th August 2021.



.....Trustee  
CHAN SAMROBNANGSIN

  
.....Trustee

NARONGSAK PHASUNTIA

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAT SANTIWONGSARAM**

I report on the accounts of the charity for the year ended 5th April 2021 on pages 4 to 9.

### **Respective responsibilities of trustees and examiners**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

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

\* to keep accounting records in accordance with section 130 of the Charities Act; and

\* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met: or

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



Mr Akbar Dedat  
Chartered Accountant  
Crystal Business Services Limited  
Chartered Accountants  
264 Stoney Stanton Road  
Coventry. CV1 4FP

11th August 2021

**WAT SANTIWONGSARAM - Charity No 1123606**  
**STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED**  
**5th April 2021 (Income and Expenditure Account)**

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b><u>INCOMING RESOURCES</u></b>			
<i>Voluntary income</i>			
Collections and donations	1	48,090	150,839
Interest		171	1,223
		<hr/>	<hr/>
<b><u>TOTAL INCOMING RESOURCES</u></b>		48,261	152,062
<b><u>RESOURCES EXPENDED</u></b>			
<b><u>Charitable activities - Direct Expenditure</u></b>			
Light and heat		22,294	21,186
Rates		7,238	5,500
Insurances		2,339	2,354
Postage, printing and stationery		7,466	11,016
Loan interest	3	-	1,442
Property repairs and maintenance		1,310	9,417
Motor expenses		7,210	7,448
Ceremonial and sundry expenses		2,824	11,972
TV licence		158	-
Telephone		947	434
Depreciation		4,084	4,128
Governance costs		960	960
		<hr/>	<hr/>
<i><u>Total Charitable Expenditure</u></i>		56,830	75,857
		<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>		-8,569	76,205
<b>FUNDS BALANCE BROUGHT FORWARD</b>		2,632,217	2,556,012
<b>FUNDS CARRIED FORWARD</b>		<u>2,623,648</u>	<u>2,632,217</u>

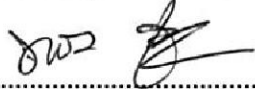
**All of the activities of the charity are continuing.**

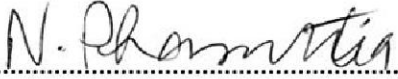
**All funds are unrestricted.**

**WAT SANTIWONGSARAM - Charity No 1123606**  
**BALANCE SHEET AS AT 5TH APRIL 2021**

	<u>Notes</u>	£	<u>2021</u> £	£	<u>2020</u> £
<b><u>FIXED ASSETS</u></b>					
Tangible Fixed Assets	4		2,189,211		2,189,341
			<u>2,189,211</u>		<u>2,189,341</u>
<b><u>CURRENT ASSETS</u></b>					
Barclays Bank plc- Current account		234,963		243,574	
Barclays Bank plc-BPA account		<u>201,394</u>		<u>201,222</u>	
		436,357		444,796	
<b><u>CREDITORS :Amounts falling due within one year</u></b>					
Accrued expenses		<u>1,920</u>		<u>1,920</u>	
		1,920		1,920	
<b><u>NET CURRENT ASSETS</u></b>					
			<u>434,437</u>		<u>442,876</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>					
			2,623,648		2,632,217
<b><u>Total Net Assets</u></b>					
			<u>£ 2,623,648</u>		<u>£ 2,632,217</u>
<b><u>FUNDS ACCOUNT</u></b>					
Unrestricted	5		<u>£ 2,623,648</u>		<u>£ 2,632,217</u>

Approved by The Board of Trustees on 11th August 2021 and signed on it's behalf

  
.....Trustee  
CHAN SAMROENGSIN

  
.....Trustee

NARONGSAK PHASUNTIA

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2021**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Wat Santiwongsaram is a charity registered in England. The nature of the charity's operations and principal activities are set out in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have not departed from the Charities (Accounts and Reports) Regulations 2008 in order to provide a 'true and fair view'.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include one property at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

##### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2021**

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings

- Expenditure on charitable activities, and
- Other expenditure represents those items not falling into the categories above

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold properties	Nil
Car park	Nil
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

Land and buildings were valued using the trustees' valuation in 2010.

#### **(f) Investments**

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

#### **(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

#### **(h) Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### **(i) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

## **WAT SANTIWONGSARAM**

### **Notes to the Accounts For The Period Ended 5th April 2021**

#### **2 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year 2021 ( 2020 £Nil)

The charity's management and services are provided by the trustees, monks and volunteers. The personnel expenses are national insurance contributions paid on behalf of the monks.

The trustees did not have any expenses reimbursed during the year (2021 £Nil)

#### **3 Interest payable and similar expenses**

	2021 £	2020 £
Bank loans and overdrafts	-	<u>1,442</u>

#### **4 Tangible fixed assets**

	Balance at 06/04/20 £	Move - ments £	Balance at 05/04/21 £
<b>Cost</b>			
<b>Freehold properties</b>			
107, Handsworth Rd, Birmingham	500,000	-	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	-	1,320,876
Car Park	356,079	-	356,079
BMW car	12,000	-	12,000
Equipment/Fixtures	37,649	3,954	41,603
	<u>2,226,604</u>	<u>3,954</u>	<u>2,230,558</u>

The freehold properties and car park are functional. The bank loan is secured on the charity's freehold properties. The 107, Handsworth Rd. property is stated at the trustees' valuation.

	Balance at 06/04/20 £	Charge For Year £	Balance at 05/04/21 £
<b>Accumulated depreciation</b>			
BMW car	11,099	225	11,324
Equipment/Fixtures	26,164	3,859	30,023
	<u>37,263</u>	<u>4,084</u>	<u>41,347</u>

#### **Net book value**

	Balance at 05/04/21 £	Balance at 05/04/20 £
107, Handsworth Rd, Birmingham	500,000	500,000
97-101, Handsworth Rd, Birmingham	1,320,876	1,320,876
Car Park	356,079	356,079
BMW Car	676	901
Equipment/Fixtures	11,580	11,485
	<u>2,189,211</u>	<u>2,189,341</u>

**WAT SANTIWONGSARAM****Notes to the Accounts For The Period Ended 5th April 2021**

<b><u>5 Unrestricted funds</u></b>	<b>Balance at 05/04/20 £</b>	<b>Income £</b>	<b>Expendi- ture £</b>	<b>Balance at 05/04/21 £</b>
Unrestricted	2,632,217	48,261	56,830	2,623,648
	<u>2,632,217</u>	<u>48,261</u>	<u>56,830</u>	<u>2,623,648</u>

**6 Analysis of net assets between funds**

	<b>Unrestrict ed funds £</b>	<b>Total £</b>
Fixed assets	2,189,211	2,189,211
Cash and current investments	436,357	436,357
Other current assets / liabilities	(1,920)	(1,920)
Total	<u>2,623,648</u>	<u>2,623,648</u>

**7 Events after the end of the period**

There are no post balance sheet events that require an adjustment or disclosure to the financial statements.

**8 Related party transactions**

There are no related party transactions during the year (2020: £ nil).