

**Report of the Trustees and**

**Unaudited Financial Statements**

**For the Period 1 November 2023 to 31 October 2024**

**WAT SRIRATANARAM**

**Contents of the Financial Statements**  
**for the Period 1 November 2023 to 31October 2024**

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**Independent Examiner's Report to the Trustees of**

**WAT SRIRATANARAM**

**Independent examiner's report to the trustees of WAT SRIRATANARAM**

I report to the charity trustees on my examination of the accounts of WAT SRIRATANARAM (the Trust) for the period 1 November 2023 to 31 October 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



**Sterling Accounting & Partners**

2430/2440, The quadrant  
Aztec West  
Bristol  
BS32 4AQ

Date: 23 September 2025

**WAT SRIRATANARAM**

**Statement of Financial Activities**

**for the Period 1 November 2023 to 31 October 2024**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	<b>1</b>	108,346
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Religious activities		9,577
Other		73,195
<b>Total</b>		<b><u>82,772</u></b>
<b>NET INCOME</b>		<b>25,574</b>
Total Funds Brought Forward		
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>25,574</u></u></b>

**WAT SRIRATANARAM****Balance Sheet**

At 31 October 2024

		<b><u>31-Oct-24</u></b>	<b><u>31-Oct-23</u></b>
		Unrestricted fund	Unrestricted fund
		£	£
	Notes		
<b>ASSETS</b>			
<b>Non - current assets</b>			
Tangible assets	<b>3</b>	55,805	6,272
Property, Plant and equipment		505,093	505,093
		<b>560,898</b>	<b>511,365</b>
<b>Current assets</b>			
Cash at bank		61,213	82,296
Cash in hand			18,477
<b>LIABILITIES</b>			
Creditor amounts falling due within one year	<b>4</b>	(85,100)	(100,700)
<b>TOTAL ASSETS LESS LIABILITIES</b>		<b>537,011</b>	<b>511,438</b>
<b>NET ASSETS</b>		<b>537,011</b>	<b>511,438</b>
<b>FUNDS</b>	<b>5</b>		
Unrestricted funds		537,011	511,438
<b>TOTAL FUNDS</b>		<b>537,011</b>	<b>511,438</b>

The financial statements were approved by the Board of trustees and authorised for issue on **23 September 2025** and were signed on its behalf by:

eSigned by:  
  
 09/24/2025 @ 20:55 UTC 24/09/2025  
 PK Sriratanadhammavides - Trustee

**WAT SRIRATANARAM**  
**Notes to the Financial Statements**  
**For the period 1 November 2023 to 31 October 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 costs 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.

**Tangible fixed assets**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 October 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 October 2024.

**3. TANGIBLE FIXED ASSETS**

**Fixtures and  
Fittings**

£

**COST**

Brought forward	6,272
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Additions	49,533
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<b>NET BOOK VALUE</b>	<u>55,805</u>
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At 31 October 2024	<b>Property</b>
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£

Brought forward	505,093
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Additions	—
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<b>NET BOOK VALUE</b>	<u>505,093</u>
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At 31 October 2024	
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**WAT SRIRATANARAM**  
**Notes to the Financial Statements**  
**For the period 1 November 2023 to 31 October 2024**

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Brought forward	84,500
Accrued expenses	600
<b>Total</b>	<b><u>85,100</u></b>

**5. MOVEMENT IN FUNDS**

	Net movement funds	At 31.10.24
	<u>£</u>	<u>£</u>
<b>Unrestricted funds</b>		
General fund	25,574	25,574
<b>TOTAL FUNDS</b>	<u>25,574</u>	<u>25,574</u>

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

	Incoming resources £	Resources expanded £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,346	(82,772)	25,574
<b>TOTAL FUNDS</b>	<u>108,346</u>	<u>(82,772)</u>	<u>25,574</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 October 2024

# WAT SRIRATANARAM

## Detailed Statement of Financial Activity for the period 1 November 2023 to 31 October 2024

### INCOME AND ENDOWMENTS

£

#### Donations and legacies

Donations

65,007

Religious activities

43,339

**Total incoming resources**

**108,346**

### EXPENDITURE

#### Charitable activities

Event expenses

9,577

Food & drink

3,061

Travel

28,895

Visa fees

**41,533**

#### Support costs

##### Management

Rates and water

24,273

Insurance

2,233

Telephone

167

Postage and stationery

178

Repairs

1,205

Subscriptions

109

Rent

-

Donations

4,780

Motor expenses

2,858

Depreciation expenses

388

General expenses

4,424

**40,615**

#### Finance

Bank charges

24

#### Governance costs

Legal fees

-

Accountancy

600

**624**

Total resources expended

**82,772**

**Net income<sup>1</sup>**

**25,574**



## **WAT SRIRATANARAM**

### **Trustees' Annual Report For the period 1 November 2023 to 31 October 2024**

#### **1. Background**

the major religion of Thailand is Buddhism; therefore, most Thai people who live far away from their country wanted to establish a local Buddhism Centre in Manchester, United Kingdom. This centre which is called Wat Sriratanaram temple was built in response to the needs and requirements of the Buddhist Community of the people of Manchester and the surrounding areas. In 2006, there were 8 Buddhism temples which were recorded in United Kingdom, and Wat Sriratanaram Monastery is now one of 12 in the UK. Venerable PK Sriratanadhammavides is the current abbot; he and his group are responsible for the running of the temple and all its activities. He is assisted by many devoted Buddhist volunteers who work to support the main activities and festivals of the Temple. The Temple address is now Moss Lane, Kearsley Bolton Greater Manchester BL4 8SF. UK Tel: 01204771109 <https://www.watsriuk.org> Email: [watsri.uk@gmail.com](mailto:watsri.uk@gmail.com)

#### **2. Festivals from 2024**

2.1 Thai New Year Songkran Festival on 14 April 2024 Songkran day is also known as Thai New Year to celebrate the beginning of new life and for families to spend time together. In addition, the younger generation can take this opportunity to reflect about good and bad things that they have done to older people over the last year and ask forgiveness from them for peace and harmony. Wat Sriratanaram temple celebrates this special festival for the Thai community. Therefore, Songkran festival was set at the new Temple, to gather Thai people to attend the festival as well as Thai culture were also displayed, such as Thai dancing, Thai boxing and Thai foods fair. The Buddhism ceremony was performed in the morning, including offer lunch for monks, chanting group and money donation, followed by Thai culture exhibition and Thai foods fair in the afternoon. Songkran Festival was very successful. There are approximately 600 people attending this event. The attendants profoundly appreciate and also plan to join next year.

##### **2.2 Visakabhucha Day on 18 May 2024**

Visakabhucha Day is one of essential day of Buddhism because at the same day, but different year, Buddha was born, perceive what he experienced through his life as well as the death. All Buddhists around the world will celebrate this day by going to temple, chanting and making merit for that encounter. Many Buddhists nearby Manchester came to celebrate at Wat Sriratanaram Temple. The event ran all day. It began with offering breakfast and lunch to the monks. In afternoon, full chanting and meditation was applied to attendants. The purpose of meditation is to release some stress that we all experience in our daily life.

##### **2.3 Magha Puja Day on 30 March 2024**

On March 2019 Magha puja Day is the day that Buddha declared his theory, which is called Ovatapati mok, food to all 1250 Arahans. These people faced each other without notification. Offering in the to monks by placing it into the bowl was set to the morning activities and then obtained food the bowl was eaten as lunch. Later on, Buddhists will chant and mediate with monks, especially walk theory with that Buddha used to spread in order to remind what he wants to teach us. The triple cycle was light candles and was held to perform the celebration of Magha Puja Day as well. All events located at Wat Sriratanaram temple. Some parts of theory can be employed to the problems of life, and lead to some solution. The attendants were truly happy.

##### **2.4 Grand Opening Meditation Garden Day On 7-9 July 2024**

Meditation Garden grand opening ceremony it had 199 monks came from around the world to join and have general meetings of the Sangha Council in the United Kingdom at Wat Sriratanaram under support of HH SomdejPhramah Thirachan the head Most venerable monk of Wat Phrachetupon vimolmonkalaram Bangkok Thailand. On that day. General meeting of the monks from the EU, USA, India, Thailand, came to join the meeting and celebration 17th anniversary of Wat Sriratanaram monastery.

##### **2.5 Three months retreat rainy season (Koaw- pan-sa) On 17Jul 2024**

In Buddha period, it is the strict regulation during harvesting period that all monks are necessary to stay in one place without going overnight anywhere else and study Dhamma throughout that period. There was no electricity in 2500 b.c., so Buddhists will offer the big, fabulous candle to those monks to support their study in the night. Nowadays, Buddhists and monks still carry on this festival. Every who lives in Wat Sriratanaram temple is obliged to stay in this temple and study more in Dhamma. However, Buddhists can come to offer food or Sangkathana as usual. The large candle was also provided to monk according to the tradition. Three months hibernation is the great opportunity of both monk and Buddhist to gain their relationship in Dhamma because the monk afford time to study more in Dhamma and is available for Buddhist, not vacate anywhere.

##### **2.6 Kathina Rope Offering Ceremony**

On 4 November 2022 Making merit and giving robe are a fantastic activity in Buddhist way and Katina is one festival that is suitable for doing it. Offer robe to the monks after processing hibernation for 3 months is to support the monks to replace old robe. Kathina is limited to only 1month period after terminating 3 months hibernation. Wat Sriratanaram provided an array of free food to everyone who

attended the ceremony. New robes were offered to monks in this temple, and full chanting as well as making merit. Wat Sriratanaram Temple uses this festival to provide free food for the supporters who dedicate their time to help temple activities and also to welcome new people to the Temple from within and outside of the Thai Community.

## **WAT SRIRATANARAM**

### **Trustees' Annual Report For the period 1 November 2023 to 31 October 2024**

#### **2.7 Loy krathong Day 2024**

On 25th November 23 Loy krathong Day is important day for Buddhist to humble the Queen of river because they use water in their daily life. This event is very useful to ask for forgiveness and realise how water supports us. Loy krathong festival was held at the new Temple. There are a large number of people coming to attend this festival. The event had been separated in 2 main parts. The first part belonged to the Buddhism activities such as offer food for monks and chanting. Afterwards, wear The second section began. There was the Nang Novpamas competition which allowed candidates to Thai custom, Thaidancing as well as Thai boxing. Thai food fair was also available. Krathong is one special material of this day because Buddhists will float it on the river to humble river's Queen. Therefore, this krathong was applied to float on large pool instead. The result of this festival was successful. Many Buddhists came to join and enjoyed the ceremony and celebrations at the Tmple. Thai culture can be conserved by this way although it is as same as the real festival in Thailand.

#### **2.8 Money tree on special occasions 2024**

This is the festival majority is to provide the robe to monks as same as Kathina, but it is unlimited time. Money tree temple. As of festival because Buddhists will collect money from who is interested to donate to A consequence, monks will use that money for renovate the temple and living expenses. Fix their reason why they need to attach money with the tree is in ancient time monks are necessary to other monk's robe by themselves, so Buddhists offer new robe by laying on the stick in the jungle. When supporters pass that tree, he could have it then. Wat Sriratanaram retrieved the money tree from occasionally. All money was collected in the Wat Sriratanaram account to further uses.

#### **2.9 Ten Days Monk retreat (Parivasa) on 2 July-26 October 2024**

If a bhikkhu/Monk has committed a Sanghadisesa offence and concealed it without confessing to any of his fellow bhikkhus he shall observe Parivasa (a type of penance) for as many days as he has concealed it. After Parivasa has been observed, he shall observe Manatta (an extra penance to satisfy fellow bhikkhus) for six days. Only then will he be rehabilitated in the Sangha by means of Abbhana-kamma (act of rehabilitation) at a formal meeting of the Sangha. Then he is purified of his offence.

### **3. Activities 2024**

#### **3.1 Making Merit means doing good things as mentioned in religious doctrine.**

Thais' ways of life, since their birth until their death is so familiar with making merit. They strongly believe others ought to regularly make and gain merit which would bring them happiness, peaceful life and good things. Gaining merit will strengthen them to overcome any obstacles or misfortune they would suffer. They intend to gain more merit because they also believe their accumulated merit would help them to be in heaven or a peaceful place after their death. Even more merit they gained help them to reach nirvana (divine peace beyond this world). Thais' belief is based on the Buddhist doctrine. The concept is as stated in a Thai proverb "if you do good you will receive good; if you do evil, you will receive evil". It means the result of Karma which represents the evaluation of all life events, that is, you will receive the outcome of what you have already initiated. A common rule in making merit is to prepare one's mind and thoughts. The mind must be purified and ready. Gaining merit, however, must not bring any trouble or worry to one or others. There are three ways of making and gaining merit.

They are:

- 1) To give alms (Generosity) (give things or forgiveness for reducing wanted or unwanted)
- 2) To maintain religious commandment taking five precepts, and
- 3) To chant and sit Meditation. If all of these are perfectly met, it represents a great merit making. But most people see that making is to give alms. That is partly true because it is the first step of a fully gained merit. On this occasion only alms giving will be expressed as it is a very common Thais' way of life.

#### **3.2 Offering the Sankhatan (Generosity) to Monks**

To Offerings for priests or monks are an activity of merit making. Thai people strongly believe that this kind of merit making is most effective, because the offering go to priest or monks in general, and instead of specified individual. A person who wishes to make merit would prepare packages of things to bring them to temple. Then express his/her intention to the head monk. The head monk, then, it invites is monks to come and receive the offerings. If the things are to be given to specified monk, then no longer called the offerings (Sun-kha-tan). Things offered are normally food and essential things in everyday life such as Sabong (wearing cloth), Jeeworn (covering cloth), towel, toothbrush, soap, tinned food, milk, and dried food. Tea, coffee, and money are also included. These things are offered as desired. If a person wishes to dedicate the merit to anybody, he/she would tell or write names to monks so that the monk can perform the rite to dedicate merits to named person. The rite of offering to monks is simple. Just bring your things to Buddhist monk and let the monk know your intention. The

monk then let you light up joss sticks and candles, then recite in Bali; (Bali) Imani mayung pantei, pattani, sapariwarani, pickup sunkhussa, ono chanama, ro pantei, pikkhu sungkho. Imani, pattani, sapariwarani, patikkhunhatu, umhakang, teekharuttang, hitaya, sukhaya. (Meaning) Respectful monks, we all here wish to offer these food and things for your own use. We beg you to receive these offerings, so that we can get merit that would bring us a long-lasting happiness. Then monks say "Sa-dhu" which represents their acceptance. After monks already take all offerings, blessings are given in Bali (Yata Suppee article) while we pour water to represent the dedication of merit to people as wished. This concludes the activity of merit making by offering things for monks.

## WAT SRIRATANARAM

### Trustees' Annual Report For the period 1 November 2023 to 31 October 2024

#### 3.3 Making merit by putting food in the bowl of monks.

This tradition means putting food into the monks' bowl. Monks receive alms from people who believe they are gaining merit by giving. Every morning around 6.00 am - 7.00 am, monks silently pacing the streets to receive offerings. It is understood that is an opportunity for people to gain merit. Foods offered to monks are well prepared. Newly cooked rice, various kinds of

Savory, sweet and fruits. Some people may prepare flowers; joss sticks and candles. When the monk arrives, people will ask them to stop then they will place foods into the bowl monks are carrying. Flowers, joss sticks and candles are put on the metal

lid of the bowl or into monks' bag. Then they will get blessed. While monks are blessing, one should pour water which shows that they wish to devote the merits they gained with their relatives who have already passed away. This step concludes the rite of making merit by giving alms. Making merit by giving alms has been part of Thais' lifestyle for thousands of years. It is mentioned in two parts of Buddha history. First, when Buddha just became enlightened, he went to stay at a milky tree. Merchants named Tabussah and Palikah passed by and deeply admired the prestige of Buddha. They gave their provision to Buddha. Buddha used his bowl to receive food offered. Second, when Buddha went to the forest of mango trees, Anupiya district, province of Makadha. He went about with a bowl to receive food. When he passed King Pimpisana's city of Rajgrah. The people in the city saw him doing this for the first time, so they brought food and put it into Buddha's bowl. It became tradition until present. So, we can see monks and novices carrying bowl pace the streets every morning. We can also see all kinds of people are willing to make merit which is to give alms, giving food to monks and novices. Anyway, we haven't got a chance to do it in the morning every day in UK, because of the weather. We try to keep on with this tradition in Manchester. In summer on the first Tuesday of week each month, Wat Sriratanaram monks will go to Binthapaha at China town, Manchester around 10.15- 10.45 am on Sunday.

#### 3.4 Chanting and Meditation at Wat Sriratanaram,

We have been fully chanting on Sangha Day, then we will sit meditating and Dhamma talked during 18.00- 20.30 pm every day.

#### 4.Target 2024

After we buy and moved to new address it is Manor Golf house before we got permission from city council to set up place of worship and resident for monks. This year, we have finished the meditation garden, including the installation meditation huts, The Lord mayors and MP. From Bolton city council came to open on 9 July 2023

1. to open non-formal education Centre school
2. We are going to do meditation culture room; we follow all relevant legislation and follow the law of city council.
3. To open Sunday school for Thai and British Community and other
4. To apply for charity Sunday car boot sale for 6 months on our temple's land
5. To open an English class for Thai and non-Thai who need to improve their life and helping community
6. To help the people who wish to learn meditation and cultures
7. To support and help the children and welcome with Thai and British Community. Changing of trustee

#### 5. Name of Trustee for year 2024

The Head monk of temple and managing Trustee:

PK Sriratanadhammavides P Pilapan (appointed 08 August 2025)

Honorary Advisor Trustee: The Abbot of Wat Sri Monastery

Honorary Advisor: Mrs Peanpron Beddard (appointed no record)

Advisor Trustee: Mr Pornthep Chumruang (appointed no record)

Trustee Chairwoman: Mrs : Wilaiwan Clark (appointed 28 June 2020)

Trustee: Mrs Rujira Martin (appointed 02 February 2017)


Trustee: Mrs Saisamorn Khamnonchan (appointed 28 June 2020)

Trustee: Mrs Uraiwan Tiw (appointed no record)

Trustee secretary: P Chaisimma (appointed 10 September 2016)

Trustee: Mr Stephen Clark (appointed 28 June 2020)

Trustee: Mr Anucha Inkam (appointed no record)

Signature  eSigned by: 09/24/2025 @ 20:55 UTC 24/09/2025  
the head monk and managing Trustee

# Signature Certificate

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## Signature



PK Sriratanadhammavides  
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