

WAT BUDDHARAM LEEDS

England & Wales · Charity number 1158536

Details

Status	Registered
Legal form	Charitable company
Company number	09114829
Registered	2014-09-11
Register	View on the Charity Commission register

Contact

Address	Wat Buddharam Leeds 45 Cliff Road Leeds LS6 2ET
Phone	01132741927
Email	thaitempleleeds@gmail.com
Website	www.watbuddharamleeds.com

Activities

Objects: 1. THE ADVANCEMENT OF THE BUDDHIST RELIGION IN YORKSHIRE AND ELSEWHERE 2. THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN THE SUBJECT OF THE BELIEFS AND TRADITIONS OF THE BUDDHIST RELIGION AND THE SUBJECT OF THAI CULTURE, LANGUAGE AND HISTORY3. THE RELIEF OF POVERTY AND NEED IN THE COMMUNITY."

Activities: Raising funds to acquire Leeds based Buddhist Temple to conduct religious worship and ceremonies.To promote the well-being of the public in the community and promote the understanding of Buddhist faith, Thai cultures, traditions and history.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£126,767	£157,841	-	-
2023-07-31	£69,320	£435,560	-	-
2022-07-31	£103,252	£140,551	-	-
2021-07-31	£525,760	£282,206	£1,141,918	0
2020-07-31	£176,018	£164,613	-	-

Trustees

Name	Role	Appointed
WATANA SOMBOON	Chair	2014-07-03
CHATUPPAT SOOKKAMNERD		2015-10-04
Jirawat Thongfueang		2019-08-12
Kritnawash Ketkit		2019-08-12
MALI PATTINSON		2014-07-03
Watana Somboon		2022-10-24
Yongyut Chaiyachin		2017-09-09

WAT BUDDHARAM LEEDS

England & Wales - Charity number 1158536

Accounts

Company registration number: 09114829
Charity registration number: 1158536

Wat Buddharam Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Wat Buddharam Leeds

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Wat Buddharam Leeds
Reference and Administrative Details

Charity name Wat Buddharam Leeds

Charity registration number 1158536

Company registration number 09114829

Principal office 45 Cliff Road
Leeds
LS6 2ET

Registered office 45 Cliff Road
Leeds
LS6 2ET

Trustees Saowanee Bosomworth
Mali Pattinson
Watana Somboon
Chatuppat Supit
Sookkamnerd
Yongyut Chaichin
Kritnawash KETKIT
Jirawat THONGFUEANG

Accountant Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds Trustees' Report

Wat Buddharam Leeds has the pleasure in presenting the Trustee's Report and Financial Statements for the period ended 31 July 2024.

The trustee's are satisfied that the financial statements have been prepared in accordance with the current statutory requirements and comply with the terms of the Financial Regulations section of the Charity Procedure Manual.

Reference and Administrative Information

Wat Buddharam Leeds was registered as a charity on 11 September 2014 and consequently this is the second year of reporting.

The charity known as Wat Buddharam Leeds, is registered with the Charity Commission number 1158536.

The registered address of the charity is:

45 Cliff Road
Leeds
LS6 2ET

The place of worship is:

45 Cliff Road
Leeds
LS6 2ET
(The property was acquired on 31 July 2015)

Structure, governance and management

Wat Buddharam Leeds is constituted as a charitable trust registered with the Charities Commission on 11 September 2014 under charity number 1158536 and governed by a Trust Deed. There have been no updates to the Trust Deed since registration.

Risk Management

Wat Buddharam Leeds recognises that there are risks associated with providing a charitable public service and seeks to understand and mitigate these risks as far as possible. Our goal is to have all risk areas covered by a standard set of policies. The risk areas we are working on are as follows:

- Lone Worker Policy
- CRB Policy
- Child Protection and Safeguarding Policy
- Data Protection Policy
- Diversity and Equalities Policy
- Protection of Vulnerable People Policy

Wat Buddharam Leeds Trustees' Report

- Complaints Procedure
- Environmental Policy
- Health and Safety Policy
- Fire Risk Assessment
- UK Border Agency Compliance Policy
- Driving Policy
- Temple Committee Policy
- User Group Letting Policy

Our Objectives

Our charitable objects as set out in our Trust Deed are:

1. The advancement of the Buddhist religion in Yorkshire and elsewhere
2. The advancement of education for the public benefit in the subject of the beliefs and traditions of the Buddhist religion and the subject of Thai culture, language and history
3. The relief of poverty and need in the community

The charity's objects as set out in the Articles of Association are specifically restricted to the following:

1. To further the advancement of the Buddhist religion and Thai culture in the region of Yorkshire and elsewhere
2. To provide, maintain and support a Temple for prayer, learning, social events and residential accommodation for Monks
3. To provide the means of promoting a greater mutual understanding of Thai and British cultures within the region of Thai and British cultures within the region of Yorkshire and elsewhere
4. To protect the health and promote the social welfare and advance the education of Thai people and their families living in Yorkshire and elsewhere, especially those living in necessitous circumstances
5. The prevention or relief of poverty and the provision of financial aid to the Thai community in the region of Yorkshire and elsewhere
6. To provide the means for English and Thai language teaching to those who require it within the region of Yorkshire and elsewhere
7. To provide sacred Buddhist objects for the public benefit
8. The promotion of Human Rights
9. To procure and provide information, print, public issue and circulate gratuitously or otherwise reports, periodicals, pamphlets or other documents relating to Buddhist topics

Wat Buddharam Leeds

Trustees' Report

Strategies

Our strategies for achieving our charitable objects are:

1. Establish a Buddhist Temple and Meditation Centre in Leeds
2. Host resident monks (in accordance with UK Border Agency rules)
3. Engage with the local multi-faith and multi-ethnic groups through established routes such as Voluntary Organisations and charities with similar goals and objectives
4. Establish links with the wider multicultural community through the use of social media, press release and leaflet distribution
5. Hold regular social events that are open to all
6. Establish an English/Thai learning facility

Wat Buddharam Leeds
Trustees' Report
Trustee Report – July 2024

Key Events for the account year ended July 2024

1-3 Aug 2023	Retreat, online Meditation Class, and Counselling
10 Aug 2023	Teacher's Day Ceremony of Wat Buddharam Leeds
12 Aug 2023	Thai Mother's Day Celebration
27 Aug 2023	Thai Festival - Fund Raising Event
2-4 Sep 2023	Retreat, online Meditation Class, and Counselling
6 Aug 2023	Buddhist Lent and Vassa Ceremony
	Charity Fund raising event for the Temple.
10 Sept 2023	Mahachat Preaching Ceremony
7-9 Oct 2023	Retreat, online Meditation Class, and Counselling
	Charity Fund raising event for the Temple.
29 Oct 2023	End of Buddhist Lent Ceremony
13 Oct 2023	Remembrance Ceremony for King Rama XI and Retreat
4-6 Nov 2023	Retreat, online Meditation Class, and Counselling
	Charity Fund raising event for the Temple.
5 Nov 2023	Kathina Ceremony
12 Nov 2023	Loy Krathong
2-4 Dec 2023	Retreat, online Meditation Class, and Counselling
5 Dec 2023	Thai Father's Day ceremony
31 Dec 2023	End of year Cerebration (available via Facebook live)
1 Jan 2024	New Year Pray (available via Facebook live)
1-3 Jan 2024	Retreat, online Meditation Class, and Counselling
	Fund raising ceremony for the Temple.
7 Jan 2024	Children's Day
2-4 Feb 2024	Retreat, online Meditation Class, and Counselling
	Fund raising ceremony for the Temple
23-25 Feb 2024	Retreat, online Meditation Class, and Counselling
	Charity Fund raising event for the Temple.
25 Feb 2024	Makha Bucha Ceremony and fundraising
1-3 Apr 2024	Retreat, online Meditation Class and Counselling
5-7 Apr 2024	Retreat, online Meditation Class and Counselling
28 Apr 2024	Songkran Celebration and Annual General Meeting
3-5 May 2024	Retreat, online Meditation Class and Counselling
24-26 May 2024	Retreat, online Meditation Class and Counselling
26 May 2024	Vasakha Bucha Ceremony, retreat and fundraising
1-3 Jun 2024	Retreat, online Meditation Class and Counselling
3 Jun 2024	Ceremony for Queen Suthida's Birthday
26-30 Jun 2024	Wat Buddharam Leeds' Annual Retreat
5-7 Jul 2024	Retreat, online Meditation Class and Counselling
19-21 Jul 2024	Retreat, online Meditation Class and Counselling
21 Jul 2024	Candle Ceremony for Buddhist Lent
28 Jul 2024	Ceremony for King Maha Vajiralongkorn

Wat Buddharam Leeds

Trustees' Report

Annual Retreat

The Annual Retreat was originally designed for individuals with busy schedules who may not be able to attend the temple's monthly retreats. By allowing time for advanced planning, it offers an accessible way for participants to commit to a dedicated period of spiritual practice.

This year marks the seventh successful year of the retreat, and the Abbot is pleased to see many individuals continuing their meditation practice independently, making steady and meaningful progress.

In addition to in-person engagement, the temple has continued to provide a high volume of telephone and video consultations to support those seeking counselling or general wellbeing support.

Thai Language School

We are proud to report continued improvement in our students' Thai communication skills. This progress would not have been possible without the ongoing support of Leeds City Council's Children's Services, which has provided access to vital training for our volunteers and teachers—free of charge. These include sessions in Child Safeguarding and Health and Safety, which help us maintain a safe and effective learning environment.

Our Sunday school, formally known as the Centre for Thai and English Language and Culture at Wat Buddharam Leeds, has been recognised as an official supplementary school by Leeds City Council since 2017. Since then, the programme has seen increased interest and participation.

The school faced a temporary closure during the COVID-19 pandemic due to safety concerns and a shortage of qualified volunteers. However, we are pleased to announce the reopening of our Sunday school, now fully operational once again to meet the needs of the community.

Classes are open to registered students and take place on Sunday afternoons during term time at the temple.

Annual General Meeting Updates

The Annual General Meeting was held in the afternoon on Songkran Day, April 2024. This year's agenda focused primarily on strengthening and expanding our relationships with the local community, as well as with charities and temples in Thailand.

Wat Buddharam Leeds has continued to foster a strong connection with Khon Kaen University, promoting cultural and educational exchange. Additionally, we have successfully extended our collaboration to include Silpakorn University and Chiang Mai University, further enriching our network and outreach.

A key project for this year remains the renovation of the temple's basement, made possible through the generous donations received throughout the year. This space has long been needed, as the temple currently lacks a large indoor facility suitable for hosting community events and ceremonies during the colder months. As a temporary measure, we have relied on hiring external venues, which often come at a high cost and do not always meet our needs. The basement renovation is therefore a crucial step in ensuring that we can better serve our community year-round.

Alongside this major initiative, the charity has also continued with various smaller maintenance tasks, including redecoration, landscaping, and upgrading outdated lighting fixtures.

We are also pleased to share that our charity has been selected as a case study for new community groups interested in forming their own charitable organizations. We are happy to share our experiences and offer guidance to help support the development of these new groups wherever possible.

Wat Buddharam Leeds

Trustees' Report

Use of Volunteers

Since receiving the Tier 5 Sponsor Licence in June 2017, the temple has greatly benefited from this valuable scheme. It has enabled the charity to sponsor skilled individuals—including meditation teachers, monks, and counsellors—to work with us and support the Abbot. This opportunity has significantly contributed to the charity's growth and success, which would have been difficult to achieve without such support.

Wat Buddharam Leeds is also fortunate to have a dedicated group of volunteers who generously give their time to support temple activities and manage fundraising events. Visiting monks have also played an essential role in assisting the Abbot with both religious and charitable responsibilities. All of our fundraising projects and maintenance work have relied heavily on the commitment of these unpaid volunteers.

The increase in volunteer numbers has had a remarkable impact on the charity's ability to grow and serve the wider community. With more helping hands, we have been able to extend our reach and deliver more meaningful work.

In addition, many supporters contribute by maintaining the temple gardens, ensuring a welcoming and peaceful environment, and helping with day-to-day housekeeping duties.

Communication and the use of social media

The Trustees of Wat Buddharam Leeds understand the importance of effective communication with both the local and broader community. To support this, we have developed an active online presence through our website and Facebook page.

Facebook has proven to be an especially valuable platform for promoting events and sharing updates on daily temple activities. It allows us to communicate directly with the Thai and Buddhist communities across Yorkshire and the UK. The platform's event feature has been particularly helpful, allowing us to schedule upcoming activities and enabling followers to indicate their attendance. This functionality helps us better estimate expected numbers and prepare accordingly.

In addition to our digital efforts, the temple continues to distribute printed materials such as leaflets and posters to Thai restaurants in Leeds, Yorkshire, and surrounding areas. This offline approach remains an important channel for reaching members of the community who may not use social media.

Religious Activities

With resident monks at the temple, we are able to meet the spiritual needs of the community by offering daily chanting and meditation sessions. Each day, our supporters generously provide lunch for the monks before noon, taking part in the traditional food offering ceremony. All religious activities are open and welcoming to people of all faiths and backgrounds.

We have recently developed a new relationship with the Sri Lankan Buddhist community, promoting cultural and knowledge exchange. We look forward to expanding these connections with other local charities across the UK in the future.

Chanting and Meditation Practice

Meditation is a core practice in Buddhism, and we are pleased to provide both space and guidance for quiet reflection and mindfulness. The temple offers free meditation classes that are open to everyone, regardless of experience.

As part of the monks' daily routines, chanting and meditation are held twice a day—from 06:00 to 07:30 and again from 18:00 to 19:30. These sessions are open to all, whether to participate or simply observe. In addition, we broadcast these sessions via Facebook Live, and the recordings are accessible for viewing at any time, making them more convenient for those at home.

Wat Buddharam Leeds

Trustees' Report

To support the Annual Retreat, we have introduced weekly public meditation classes every Tuesday and Thursday. These sessions are open to both members and non-members, with no prior experience required. They offer an opportunity for participants to engage directly with experienced and knowledgeable monks.

There is no requirement to book in advance; visitors are welcome to attend at their convenience. In recent years, we have noticed a growing number of university students attending these sessions, seeking both meditation and counselling for emotional wellbeing. Counselling and Bereavement Support

As a religious organisation, we recognise the important role monks play in providing support and guidance during times of personal difficulty. Wat Buddharam Leeds continues to offer counselling with compassion and respect, and we are pleased to work with professional service providers when appropriate.

We have increased the availability of both in-person and walk-in counselling and meditation support. Online sessions and telephone consultations are also offered to ensure accessibility, particularly for individuals dealing with bereavement or emotional hardship.

Interfaith Dialogue

Promoting interfaith dialogue is one of the key objectives of Wat Buddharam Leeds. We are currently working on creating a dedicated space within the temple where interfaith groups can meet, share ideas, and foster mutual understanding.

Community Engagement

Our commitment to community engagement continues to grow. We have established excellent relationships with local police, the city council, and residents. We are sincerely grateful for the ongoing support we receive from these partners.

The temple has donated dry food and essential items to local food banks, supporting both the wider community and refugees affected by the ongoing conflict in Ukraine.

We have also introduced the traditional Buddhist practice of Alms Giving, where monks walk through the village to receive food offerings. Most weekends, from 10:00 to 11:30 am, the monks conduct Alms Giving around Leeds city centre. This offers the public an opportunity to participate in this meaningful tradition and receive blessings in return.

Other User Groups

Wat Buddharam Leeds continues to support the Royal Thai Embassy in London by serving as a host location for Mobile Consular Services. This service is highly valued by the Thai-British community, providing direct access to Embassy staff for advice, document submissions, and services such as passport renewals.

We are also proud to host the Annual General Meeting for the Council of Thai Buddhist Monks in the UK and Ireland. This important event brings together temples from across the UK to share knowledge, discuss key issues, and work collaboratively to better serve the community.

This year, we have expanded our collaboration with several universities in Thailand through cultural exchange programmes and a new Thai-English Language Exchange Project, partnering with Khon Kaen University, Chiang Mai University, and Chandrakasem Rajabhat University.

Gift Aid

Wat Buddharam Leeds

Trustees' Report

Wat Buddharam Leeds remains deeply appreciative of the UK Government's Gift Aid Scheme. We are in the early stages of implementing an online database to record all donations, including those made under Gift Aid. We are also working toward building a strong history of fully compliant claims in order to take advantage of the Gift Aid Small Donations Scheme (GASDS). This remains a key area of focus for the charity moving forward.

Future Plans

Thanks to a strong operational structure, the temple is now able to offer year-round meditation and Thai language classes, free of charge and open to all.

As our community becomes more diverse, we recognise the need to enhance communication by supporting our volunteer charity workers in improving their English language skills. We encourage and support their participation in English language courses to reduce barriers and encourage greater cultural exchange.

Having invested significantly in building repairs and maintenance, we remain committed to preserving our facilities for the benefit of our members and the wider community. Our next major project is the basement refurbishment, which will allow us to create a larger indoor prayer and event space to better accommodate visitors during colder months.

Trustees' Statement of thanks and Appreciation

The Trustees of Wat Buddharam Leeds recognise the significant contribution of so many individuals who have helped throughout the year.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Approved by the Board on 2 July 2025 and signed on its behalf by:



.....

Watana Somboon
Trustee

Wat Buddharam Leeds

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wat Buddharam Leeds for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Independent Examiner's Report to the Trustees of Wat Buddharam Leeds

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income is not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

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

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Chouleebhorn Messing
Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds
Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 July 2024

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 July 2024	Total Funds Year Ended 31 July 2023
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	57,794	-	57,794	-289,728
Activities for generating funds	3	68,973	-	68,973	69,320
Total incoming resources		<u>126,767</u>	<u>-</u>	<u>126,767</u>	<u>-220,408</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	-
Fundraising trading: cost of goods sold and other costs	4	7,425	-	7,425	12,519
Charitable activities	4	150,416	-	150,416	133,313
Governance costs	4	-	-	-	-
Total resources expended		<u>157,841</u>	<u>-</u>	<u>157,841</u>	<u>145,832</u>
Net movements in funds		(31,074)	-	(31,074)	(366,240)
Reconciliation of funds					
Total funds brought forward		<u>(61,621)</u>	<u>800,000</u>	<u>738,379</u>	<u>1,104,619</u>
Total funds carried forward		<u>(92,695)</u>	<u>800,000</u>	<u>707,305</u>	<u>738,379</u>

All incoming resources and resources expended derive from continuing activities.

Wat Buddharam Leeds (Registration number: 09114829)

Balance Sheet as at 31 July 2024

		31 July 2024		31 July 2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,033,020		1,026,976
Current assets					
Debtors	9	-		-	
Cash at bank and in hand		86,876		107,209	
		86,876		107,209	
Creditors: Amounts falling due within one year	10	1,600		1,600	
Net current assets/(liabilities)			85,276		105,609
Total assets less current liabilities			1,118,296		1,132,585
Creditors: Amounts falling due after more than one year	11		410,991		394,206
Net assets			707,305		738,379
The funds of the charity:					
Restricted funds			800,000		800,000
Unrestricted funds					
Unrestricted income funds			-92,695		-61,621
Total charity funds			707,305		738,379

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

Approved by the Board on 29 July 2025 and signed on its behalf by:



Mali Pattinson
Trustee



Watana Somboon
Trustee

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2024

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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance

Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2024 £	Total Funds Year ended 31 July 2023 £
Donations and legacies				
Committed giving	-	-	-	-
Temple Donation Box	-	-	-	-
Grant & Sponsorship	-	-	-	-308,692
	-	-	-	-308,692
Donations (Gift-Aid)				
Committed giving	29,049	-	29,049	5,969
Ad-Hoc Donations	28,745	-	28,745	12,995
	57,794	-	57,794	18,964
	57,794	-	57,794	-289,728

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2024

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2024 £	Total Funds Year ended 31 July 2023 £
Fund Raising Costs				
Temple Donation Box	68,973	-	68,973	69,320
Festival Events	-	-	-	-
Interest on cash deposits	-	-	-	-
	<u>68,973</u>	<u>-</u>	<u>68,973</u>	<u>69,320</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2024

4 Total resources expended

	Donations and legacies	Fund Raising Costs	Temple Costs	Charitable Giving	Governance Costs	Total
	£	£	£	£	£	£
Direct costs						
Prizes for raffle and disposable cutlery and plates	-	-	-	-	-	-
Monies paid to visiting and resident monks	-	5,300	-	-	-	5,300
Gifts for visiting monks	-	-	-	-	-	-
Sundry gifts	-	-	-	-	-	-
Monk travel and subsistence	-	-	20,886	-	-	20,886
Light & Heat, Rates and insurance	-	-	32,448	-	-	32,448
Repairs and maintenance	-	-	17,477	-	-	17,477
Telephone, computer and general office expenses	-	-	5,930	-	-	5,930
Printing, posting and stationery	-	-	238	-	-	238
Charitable donations to other temples	-	-	-	-	-	-
Equipment hire and room hire for funding events	-	2,046	-	-	-	2,046
Temple's Calendars and sundry expenses	-	-	-	-	-	-
Land Improvements	-	-	1,571	-	-	1,571
Expenses for Events	-	79	-	-	-	79
Legal and professional costs	-	-	8,739	-	-	8,739
Bank charges & Loan Interest	-	-	31,692	-	-	31,692
Depreciation of tangible fixed assets	-	-	31,435	-	-	31,435
	-	7,425	150,416	-	-	157,841

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2024

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging/(crediting):

	Year ended 31 July 2023	Year ended 31 July 2023
	£	£
Hire of plant and machinery - operating leases	-	-
Hire of other assets - operating leases	-	-
Depreciation of owned assets	<u>31,435</u>	<u>65,676</u>

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2024

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 August 2023	829,950	489,824	1,319,774
Additions	-	37,479	37,479
Disposals	-	-	-
As at 31 July 2024	<u>829,950</u>	<u>527,303</u>	<u>1,357,253</u>
Depreciation			
As at 1 August 2023		292,798	292,798
Charge for the year	-	31,435	31,435
As at 31 July 2024		<u>324,233</u>	<u>324,233</u>
Net book value			
As at 31 July 2024	<u>829,950</u>	<u>203,070</u>	<u>1,033,020</u>
As at 31 July 2023	<u>829,950</u>	<u>197,026</u>	<u>1,026,976</u>

9 Debtors

	31 July 2024 £	31 July 2023 £
Other debtors	<u>-</u>	<u>-</u>

10 Creditors: Amounts falling due within one year

	31 July 2024 £	31 July 2023 £
Other creditors	(1,600)	(1,600)
Accruals and deferred income	<u>(1,600)</u>	<u>(1,600)</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2024

..... *continued*

11 Creditors: Amounts falling due after more than one year

	31 July 2024	31 July 2023
	£	£
Other creditors	<u>410,991*</u>	<u>394,206</u>

*Charity Bank Loan £397,574 & Bounce Back Loan £13,417

12 Members' liability

The liability of the members is restricted to £10.

Wat Buddharam Leeds
Statement of financial activities by fund Year Ended 31 July 2024

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General Funds				
Unrestricted income fund	(61,621)	126,767	(157,841)	(92,695)
Restricted Funds				
Restricted income fund 1	800,000	-	-	800,000
	738,379	126,767	(157,841)	707,305

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2024	Total Funds 31 July 2023
	£	£	£	£
Tangible assets	233,020	800,000	1,033,020	1,026,976
Current assets	86,876	-	86,876	107,209
Creditors: Amounts falling due within one year	1,600	-	1,600	1,600
Creditors: Amounts falling due after more than one Year	410,991	-	410,991	394,206
Net assets	-92,965	800,000	707,305	738,379

Accounts

Company registration number: 09114829
Charity registration number: 1158536

Wat Buddharam Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Wat Buddharam Leeds

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Wat Buddharam Leeds
Reference and Administrative Details

Charity name Wat Buddharam Leeds

Charity registration number 1158536

Company registration number 09114829

Principal office 45 Cliff Road
Leeds
LS6 2ET

Registered office 45 Cliff Road
Leeds
LS6 2ET

Trustees Saowanee Bosomworth
Mali Pattinson
Watana Somboon
Chatuppat Supit
Sookkamnerd
Yongyut Chaichachin
Kritnawash KETKIT
Jirawat THONGFUEANG

Accountant Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds Trustees' Report

Wat Buddharam Leeds has the pleasure in presenting the Trustee's Report and Financial Statements for the period ended 31 July 2023.

The trustee's are satisfied that the financial statements have been prepared in accordance with the current statutory requirements and comply with the terms of the Financial Regulations section of the Charity Procedure Manual.

Reference and Administrative Information

Wat Buddharam Leeds was registered as a charity on 11 September 2014 and consequently this is the second year of reporting.

The charity known as Wat Buddharam Leeds, is registered with the Charity Commission number 1158536.

The registered address of the charity is:

45 Cliff Road
Leeds
LS6 2ET

The place of worship is:

45 Cliff Road
Leeds
LS6 2ET
(The property was acquired on 31 July 2015)

Structure, governance and management

Wat Buddharam Leeds is constituted as a charitable trust registered with the Charities Commission on 11 September 2014 under charity number 1158536 and governed by a Trust Deed. There have been no updates to the Trust Deed since registration.

Risk Management

Wat Buddharam Leeds recognises that there are risks associated with providing a charitable public service and seeks to understand and mitigate these risks as far as possible. Our goal is to have all risk areas covered by a standard set of policies. The risk areas we are working on are as follows:

- Lone Worker Policy
- CRB Policy
- Child Protection and Safeguarding Policy
- Data Protection Policy
- Diversity and Equalities Policy
- Protection of Vulnerable People Policy

Wat Buddharam Leeds Trustees' Report

- Complaints Procedure
- Environmental Policy
- Health and Safety Policy
- Fire Risk Assessment
- UK Border Agency Compliance Policy
- Driving Policy
- Temple Committee Policy
- User Group Letting Policy

Our Objectives

Our charitable objects as set out in our Trust Deed are:

1. The advancement of the Buddhist religion in Yorkshire and elsewhere
2. The advancement of education for the public benefit in the subject of the beliefs and traditions of the Buddhist religion and the subject of Thai culture, language and history
3. The relief of poverty and need in the community

The charity's objects as set out in the Articles of Association are specifically restricted to the following:

1. To further the advancement of the Buddhist religion and Thai culture in the region of Yorkshire and elsewhere
2. To provide, maintain and support a Temple for prayer, learning, social events and residential accommodation for Monks
3. To provide the means of promoting a greater mutual understanding of Thai and British cultures within the region of Thai and British cultures within the region of Yorkshire and elsewhere
4. To protect the health and promote the social welfare and advance the education of Thai people and their families living in Yorkshire and elsewhere, especially those living in necessitous circumstances
5. The prevention or relief of poverty and the provision of financial aid to the Thai community in the region of Yorkshire and elsewhere
6. To provide the means for English and Thai language teaching to those who require it within the region of Yorkshire and elsewhere
7. To provide sacred Buddhist objects for the public benefit
8. The promotion of Human Rights
9. To procure and provide information, print, public issue and circulate gratuitously or otherwise reports, periodicals, pamphlets or other documents relating to Buddhist topics

Wat Buddharam Leeds

Trustees' Report

Strategies

Our strategies for achieving our charitable objects are:

1. Establish a Buddhist Temple and Meditation Centre in Leeds
2. Host resident monks (in accordance with UK Border Agency rules)
3. Engage with the local multi-faith and multi-ethnic groups through established routes such as Voluntary Organisations and charities with similar goals and objectives
4. Establish links with the wider multicultural community through the use of social media, press release and leaflet distribution
5. Hold regular social events that are open to all
6. Establish an English/Thai learning facility

Wat Buddharam Leeds
Trustees' Report
Trustee Report – July 2023

Key Events for the account year ended July 2023

5-7 Aug 2022	Meditation class
10 Aug 2022	Teacher's Day Ceremony of Wat Buddharam Leeds
12 Aug 2022	Thai Mother's Day
13 Aug 2022	Buddhist Lent and Vassa Ceremony
2-4 Sep 2022	Retreat, online Meditation Class, and Counselling. Charity Fund raising event for the Temple.
8-19 Sept 2022	Daily Chanting for Queen Elizabeth II
11 Sept 2022	Mahachat Preaching Ceremony
7-9 Oct 2022	Retreat, online Meditation Class, and Counselling Charity Fund raising event for the Temple.
11 Oct 2022	End of Buddhist Lent Ceremony
13 Oct 2022	Remembrance Ceremony for King Rama XI and Retreat
4-6 Oct 2022	Retreat, online Meditation Class, and Counselling Charity Fund raising event for the Temple.
6 Nov 2022	Kathina Ceremony
2-4 Dec 2022	Retreat, online Meditation Class, and Counselling
5 Dec 2022	Thai Father's Day ceremony
31 Dec 2022	End of year Cerebration (available via Facebook live)
1 Jan 2023	New Year Pray (available via Facebook live)
1-3 Jan 2023	Retreat, online Meditation Class, and Counselling Fund raising ceremony for the Temple.
8 Jan 2023	Children's Day
3-5 Feb 2023	Retreat, online Meditation Class, and Counselling Fund raising ceremony for the Temple.
3-5 Mar 2023	Makha Bucha Retreat
5 Mar 2023	Makha Bucha Ceremony and fundraising
1-3 Apr 2023	Retreat, online Meditation Class and Counselling
30 Apr 2023	Songkran Celebration and Annual General Meeting
5-7 May 2023	Retreat, online Meditation Class and Counselling
2-4 Jun 2023	Vasakha Bucha Retreat
3 Jun 2023	Vasakha Bucha Ceremony and fundraising Annual General Meeting
3 Jun 2022	Ceremony for Queen Suthida's Birthday
21-25 Jun 2023	Wat Buddharam Leeds' Annual Retreat
1-3 Jul 2023	Retreat, online Meditation Class and Counselling
28 Jul 2023	Ceremony for King Maha Vajiralongkorn
30 Jul 2023	Candle Ceremony for Buddhist Lent

Wat Buddharam Leeds

Trustees' Report

Annual Retreat

Annual Retreat was originally aimed at those who are busy and cannot find their time to join the monthly retreat and plan well in advanced to prepare for the Annual Retreat. This year has been the fifth year since we started. The temple is pleased to know that many people have been practicing at their own time and have continued to make a very good progress on their meditation practice. During the covid outbreak and lock-down, we are continuing to run an online-based retreat and pray session to comply with the government's guidance to keep our community safe. The temple has maintained the high volume of telephone and video consultations for those who needed counselling and any support during covid.

Thai language school

We have seen progressions of our students on their Thai Communicating skills. However, we would have not been able to make such a progress without the support from Leeds City Council's Children's Services, which allows our volunteer and teachers to have access to numerous trainings for free of charge, such as Child Fate Guarding and Health and Safety.

Since our Sunday school, "Centre for Thai and English Language and Culture at Wat Buddharam Leeds", had officially been announced as Leeds City Council's official supplementary of school in 2017, we have gained more popularity in our class. The class has been postponed during covid due to safety reasons and the temple were struggled in finding more of the qualified volunteers to support the class for a couple of years since then. However, in 2022 we have successfully brought the class back and it is available to registered students. The class takes place on every Sunday afternoon.

AGM updates

Annual General Meeting is hosted on the afternoon of Vasakha Bucha Day in June 2023. This year's agenda mainly focusing on maintaining and continuing to grow relationships with the local community, as well as Local Charities and temple in Thailand. This year's building maintenance's project is to gradually renovate the basement using the fund we've raised throughout the year.

Use of Volunteers

The Temple is fortunate to have a great number of volunteers who help with Temple works and event management. Also visiting Monks have been very beneficial in assisting the abbot in both Religious and Charity work, including the maintenance and building projects. An example of this is repairment of cobbled floor around the building, landscaping, and gardening. An increased in number of volunteers has made such a massive improvement on growth of the charity. This is enabled us to make a wider impact on the community on any project that we have. One of the main volunteer groups of the temple are students from the University of Leeds' Thai Society. However, in order to work in the Sunday school (Wat Buddharam Leeds' Centre of Thai Language and Culture school), e.g. as a teacher or assistance teacher; member have to meet the school's policy and requirements. We are currently shorts of skilled-volunteer teachers and struggled to find a suitable volunteer in this role.

The temple has been granted with Tier 5 Sponsor License since June2017. This has been an extremely helpful scheme. It is unable the charity to be able to sponsor skilled staff such as Meditation Teachers, Monks, and Counsellor to come and work with charity and to support the Abbot. It would be even more

Wat Buddharam Leeds

Trustees' Report

beneficial if we could have increased in a number of licenses; this will allow the charity to have enough license to sponsor skilled-teacher to support the Sunday school.

Communication and the use of social media

The Trustees of Wat Buddharam Leeds recognise the importance of communication to our community and to a wider audience. We have engaged widely with social media by publishing a website and Facebook presence. Facebook particularly is proving to be an invaluable tool for promoting our events and reporting on daily activities of the temple. The temple was able to communicate widely to the Thai and Buddhist community in Yorkshire and Britain. The temple has also used Facebook to create a scheduled for our up-coming events, which member of our facebook page can respond by confirming whether they will "attend" or "will not attend" the event. This has allowed the temple to be able to predict number of people who will attend each event and prepare well in advance. The temple has continued to handout leaflet and poster to Thai Restaurant in Leeds, Yorkshire and nearby city as an additional off-line channel.

Religious Activities

With Monks in residence we are able to meet the religious needs of the community by offering daily chanting and meditation practices at the Temple. Each day our supporters generously offer lunch to the Monks before noon and partake in the food offering ceremony. All religious activities are open to everyone regardless of faiths and beliefs.

Chanting and Meditation Practice

Meditation practice is a fundamental part of Buddhism and we are pleased to offer facilities for this. The Temple provides meditation and quiet reflection where we offer free meditation classes that are open to all. As part of the Monks' daily rituals, they perform their own chanting and meditation twice daily from 06.00 to 07.30 and again from 18.00 to 19.30. These sessions are open to everyone, either to participate or to just simply observe. Facebook Live and post is also available, everyone can join and access to the post and video in their own time at home.

Counselling and Bereavement Support

As a religious organisation we recognise that our monks will be called upon by the community to offer counselling in difficult times. Wat Buddharam Leeds undertakes this support with sympathy and respect, and is delighted to work with professional service providers whenever appropriate. The charity has increased the number of mediation and counselling sessions as well as offering a walk-in service. The temple has continued to offer online session and telephone counselling. This is to ensure that people have easiest access to support during their difficult time; especially those who lost their loved ones.

Interfaith Dialogue

Enhancing interfaith dialogue is one of the objects of Wat Buddharam Leeds, and we are working on providing a facility in the Temple where interfaith groups will be able to meet and share interest.

Community Engagement

The Temple is working towards increasing activity within the community. Excellent relationship has been

Wat Buddharam Leeds

Trustees' Report

established with the Local Police, city council and the locals. We extend our thanks for the tremendous support and help that has been received. The temple has also donated dry food and essentials to the local food bank to support the community a few times a year.

Other user groups

The temple has been continuing to assist the Royal Thai Embassy of London year on year by providing the location for "Mobile Consular Services". Our Thai-British community find this event extremely useful as it is giving them opportunities to raise and any concern and receiving correct advice directly from the Embassy. This visit also allows the individual to submit applications and completed any documents renewal such as passport.

Gift Aid

Wat Buddharam Leeds is very appreciative of the continuing Gift aid scheme by the UK Government. These are early days for the charity, and we are looking to adopt an on-line database service to record all donations, whether made under Gift Aid or not. We are aware of the Gift Aid Small Donations Scheme (GASDS), and we are working on achieving a history of fully compliant claims which will enable us in the future to make additional claims under this benefit. This is a project that the charity has been working toward and has successfully submitted our first claim.

Future Plans

Since the start of the charity, we have now got a good structure to follow. There are classes taking place though out the year for public and members to join at free of charge. Moving forward, as our community becomes more diverse, we see the need to enhance the quality of English Language for our Volunteer Charity Workers to reduce the language barrier to enhance more of culture exchange. Therefore, we are planning to organise English Language course for our charity workers to attend. Also continue to improve and maintain standard of our interaction to the wider audience on social media.

Since the charity has invested heavily on the repair and maintenance work of the building and premise, we are aiming to maintain and look after our charity at our best effort for the benefits of the members and community.

Trustees' Statement of thanks and Appreciation

The Trustees of Wat Buddharam Leeds recognise the significant contribution of so many individuals who have helped throughout the year.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Approved by the Board on 30 April 2024 and signed on its behalf by:



.....
Watana Somboon
Trustee

Wat Buddharam Leeds

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wat Buddharam Leeds for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Independent Examiner's Report to the Trustees of Wat Buddharam Leeds

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income is not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

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

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Chouleebhorn Messing
Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds
Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 July 2023

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 July 2023	Total Funds Year Ended 31 July 2022
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	-289,728	-	-289,728	6,444
Activities for generating funds	3	69,320	-	69,320	96,808
Total incoming resources		<u>-220,408</u>	<u>-</u>	<u>-220,408</u>	<u>103,252</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	-
Fundraising trading: cost of goods sold and other costs	4	12,519	-	12,519	5,685
Charitable activities	4	133,313	-	133,313	134,866
Governance costs	4	-	-	-	-
Total resources expended		<u>145,832</u>	<u>-</u>	<u>145,832</u>	<u>140,551</u>
Net movements in funds		(366,240)	-	(366,240)	(37,299)
Reconciliation of funds					
Total funds brought forward		<u>304,619</u>	<u>800,000</u>	<u>1,104,619</u>	<u>1,141,918</u>
Total funds carried forward		<u>(61,621)</u>	<u>800,000</u>	<u>738,379</u>	<u>1,104,619</u>

All incoming resources and resources expended derive from continuing activities.

Wat Buddharam Leeds (Registration number: 09114829)

Balance Sheet as at 31 July 2023

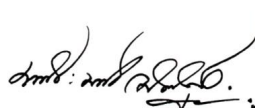
		31 July 2023		31 July 2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,026,976		1,078,587
Current assets					
Debtors	9	-		1,365	
Cash at bank and in hand		107,209		127,135	
		107,209		128,500	
Creditors: Amounts falling due within one year	10	1,600		1,470	
Net current assets/(liabilities)			105,609		127,030
Total assets less current liabilities			1,132,585		1,205,617
Creditors: Amounts falling due after more than one year	11		394,206		100,998
Net assets			738,379		1,104,619
The funds of the charity:					
Restricted funds			800,000		800,000
Unrestricted funds					
Unrestricted income funds			-61,621		304,619
Total charity funds			738,379		1,104,619

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

Approved by the Board on 28 July 2024 and signed on its behalf by:



Mali Pattinson
Trustee



Watana Somboon
Trustee

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2023

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance

Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2023 £	Total Funds Year ended 31 July 2022 £
Donations and legacies				
Committed giving	-	-	-	-
Temple Donation Box	-	-	-	-
Grant & Sponsorship*	-308,692	-	-308,692	-87,985
	<u>-308,692</u>	<u>-</u>	<u>-308,692</u>	<u>-87,985</u>
*due to corrections of Grant mistakenly record				
Donations (Gift-Aid)				
Committed giving	5,969	-	5,969	43,584
Ad-Hoc Donations	12,995	-	12,995	50,845
	<u>18,964</u>	<u>-</u>	<u>18,964</u>	<u>94,429</u>
	<u>-289,728</u>	<u>-</u>	<u>-289,728</u>	<u>6,444</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2023

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2023 £	Total Funds Year ended 31 July 2022 £
Fund Raising Costs				
Temple Donation Box	69,320	-	69,320	96,808
Festival Events	-	-	-	-
Interest on cash deposits	-	-	-	-
	<u>69,320</u>	<u>-</u>	<u>69,320</u>	<u>96,808</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2023

4 Total resources expended

	Donations and legacies	Fund Raising Costs	Temple Costs	Charitable Giving	Governance Costs	Total
	£	£	£	£	£	£
Direct costs						
Prizes for raffle and disposable cutlery and plates	-	-	-	-	-	-
Monies paid to visiting and resident monks	-	-	-	-	-	-
Gifts for visiting monks	-	2,640	-	-	-	2,640
Sundry gifts	-	-	-	-	-	-
Monk travel and subsistence	-	-	8,142	-	-	8,142
Light & Heat, Rates and insurance	-	-	23,625	-	-	23,625
Repairs and maintenance	-	-	6,313	-	-	6,313
Telephone, computer and general office expenses	-	-	1,478	-	-	1,478
Printing, posting and stationery	-	-	601	-	-	601
Charitable donations to other temples	-	3,300	-	-	-	3,300
Equipment hire and room hire for funding events	-	-	-	-	-	-
Temple's Calendars and sundry expenses	-	-	3,195	-	-	54
Land Improvements	-	-	-	-	-	-
Expenses for Events	-	6,579	-	-	-	6,579
Legal and professional costs	-	-	-	-	-	-
Bank charges & Loan Interest	-	-	24,283	-	-	24,283
Depreciation of tangible fixed assets	-	-	65,676	-	-	65,676
	-	12,519	133,313	-	-	142,691

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2023

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging/(crediting):

	Year ended 31 July 2023	Year ended 31 July 2022
	£	£
Hire of plant and machinery - operating leases	-	-
Hire of other assets - operating leases	-	-
Depreciation of owned assets	<u>65,676</u>	<u>82,879</u>

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2023

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 August 2022	829,950	475,759	1,305,709
Additions	-	14,065	14,065
Disposals	-	-	-
As at 31 July 2023	<u>829,950</u>	<u>489,824</u>	<u>1,319,774</u>
Depreciation			
As at 1 August 2022		227,122	227,122
Charge for the year	-	65,676	65,676
As at 31 July 2023		<u>292,798</u>	<u>292,798</u>
Net book value			
As at 31 July 2023	<u>829,950</u>	<u>197,026</u>	<u>1,026,976</u>
As at 31 July 2022	<u>829,950</u>	<u>248,637</u>	<u>1,078,587</u>

9 Debtors

	31 July 2023 £	31 July 2022 £
Other debtors	<u>-</u>	<u>1,365</u>

10 Creditors: Amounts falling due within one year

	31 July 2023 £	31 July 2022 £
Other creditors	(1,600)	(1,470)
Accruals and deferred income	<u>(1,600)</u>	<u>(1,470)</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2023

..... *continued*

11 Creditors: Amounts falling due after more than one year

	31 July 2023	31 July 2022
	£	£
Other creditors	<u>394,206*</u>	<u>100,998</u>

*Charity Bank Loan £373,790 & Bounce Back Loan £20,417

12 Members' liability

The liability of the members is restricted to £10.

Wat Buddharam Leeds
Statement of financial activities by fund Year Ended 31 July 2023

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
	£	£	£	£
General Funds				
Unrestricted income fund	304,619	-220,408	(145,832)	(61,621)
Restricted Funds				
Restricted income fund 1	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>800,000</u>
	1,104,619	-220,408	<u>(145,832)</u>	<u>738,379</u>

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2023	Total Funds 31 July 2022
	£	£	£	£
Tangible assets	226,976	800,000	1,026,976	1,078,587
Current assets	107,209	-	107,209	128,500
Creditors: Amounts falling due within one year	1,600	-	1,600	1,470
Creditors: Amounts falling due after more than one Year	<u>394,206</u>	<u>-</u>	<u>394,206</u>	<u>100,998</u>
Net assets	<u>-61,621</u>	<u>800,000</u>	<u>738,379</u>	<u>1,104,619</u>

Accounts

Company registration number: 09114829
Charity registration number: 1158536

Wat Buddharam Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Wat Buddharam Leeds

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Wat Buddharam Leeds
Reference and Administrative Details

Charity name Wat Buddharam Leeds

Charity registration number 1158536

Company registration number 09114829

Principal office 45 Cliff Road
Leeds
LS6 2ET

Registered office 45 Cliff Road
Leeds
LS6 2ET

Trustees Saowanee Bosomworth
Mali Pattinson
Watana Somboon
Chatuppat Supit
Sookkamnerd
Yongyut Chaichin
Kritnawash KETKIT
Jirawat THONGFUEANG

Accountant Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds

Trustees' Report

Wat Buddharam Leeds has the pleasure in presenting the Trustee's Report and Financial Statements for the period ended 31 July 2022.

The trustee's are satisfied that the financial statements have been prepared in accordance with the current statutory requirements and comply with the terms of the Financial Regulations section of the Charity Procedure Manual.

Reference and Administrative Information

Wat Buddharam Leeds was registered as a charity on 11 September 2014 and consequently this is the second year of reporting.

The charity known as Wat Buddharam Leeds, is registered with the Charity Commission number 1158536.

The registered address of the charity is:

45 Cliff Road
Leeds
LS6 2ET

The place of worship is:

45 Cliff Road
Leeds
LS6 2ET
(The property was acquired on 31 July 2015)

Structure, governance and management

Wat Buddharam Leeds is constituted as a charitable trust registered with the Charities Commission on 11 September 2014 under charity number 1158536 and governed by a Trust Deed. There have been no updates to the Trust Deed since registration.

Risk Management

Wat Buddharam Leeds recognises that there are risks associated with providing a charitable public service and seeks to understand and mitigate these risks as far as possible. Our goal is to have all risk areas covered by a standard set of policies. The risk areas we are working on are as follows:

- Lone Worker Policy
- CRB Policy
- Child Protection and Safeguarding Policy
- Data Protection Policy
- Diversity and Equalities Policy
- Protection of Vulnerable People Policy
- Complaints Procedure
- Environmental Policy
- Health and Safety Policy
- Fire Risk Assessment
- UK Border Agency Compliance Policy

Wat Buddharam Leeds

Trustees' Report

- Driving Policy
- Temple Committee Policy
- User Group Letting Policy

Our Objectives

Our charitable objects as set out in our Trust Deed are:

1. The advancement of the Buddhist religion in Yorkshire and elsewhere
2. The advancement of education for the public benefit in the subject of the beliefs and traditions of the Buddhist religion and the subject of Thai culture, language and history
3. The relief of poverty and need in the community

The charity's objects as set out in the Articles of Association are specifically restricted to the following:

1. To further the advancement of the Buddhist religion and Thai culture in the region of Yorkshire and elsewhere
2. To provide, maintain and support a Temple for prayer, learning, social events and residential accommodation for Monks
3. To provide the means of promoting a greater mutual understanding of Thai and British cultures within the region of Thai and British cultures within the region of Yorkshire and elsewhere
4. To protect the health and promote the social welfare and advance the education of Thai people and their families living in Yorkshire and elsewhere, especially those living in necessitous circumstances
5. The prevention or relief of poverty and the provision of financial aid to the Thai community in the region of Yorkshire and elsewhere
6. To provide the means for English and Thai language teaching to those who require it within the region of Yorkshire and elsewhere
7. To provide sacred Buddhist objects for the public benefit
8. The promotion of Human Rights
9. To procure and provide information, print, public issue and circulate gratuitously or otherwise reports, periodicals, pamphlets or other documents relating to Buddhist topics

Strategies

Our strategies for achieving our charitable objects are:

1. Establish a Buddhist Temple and Meditation Centre in Leeds
2. Host resident monks (in accordance with UK Border Agency rules)
3. Engage with the local multi-faith and multi-ethnic groups through established routes such as Voluntary Organisations and charities with similar goals and objectives
4. Establish links with the wider multicultural community through the use of social media, press release and leaflet distribution
5. Hold regular social events that are open to all
6. Establish an English/Thai learning facility

Wat Buddharam Leeds

Trustees' Report

Key Events in our Reporting Year **Key Events for the account year ended July 2022**

1-2 August 2021	Meditation class
10 th August 2021	Teacher's Day Ceremony of Wat Buddharam Leeds
15 August 2021	Thai Mother's Day
22 August 2021	Buddhist Lent and Vassa Ceremony
3-5 Sep 2021	Retreat, online Meditation Class, and Counselling
8 Sep 2021	Fund raising ceremony for the Temple
19 th Sept 2021	Mahachat Preaching Ceremony
1-3 Oct 2021	Retreat, online Meditation Class, and Counselling
13 Oct 2021	Remembrance Ceremony for King Rama XI and Retreat
23 Oct 2021	End of Buddhist Lent Ceremony
24 Oct 2021	Kathina Ceremony
5-7 Nov 2021	Retreat, online Meditation Class, and Counselling
14 Nov 2021	Loy Krathong Festival
3-5 Dec 2021	Retreat, online Meditation Class, and Counselling
5 Dec 2021	Thai Father's Day ceremony
31 Dec 2021	End of year Cerebration (available via Facebook live)
1 st Jan 2022	New Year Pray (available via Facebook live)
2 Jan 2022	Fund raising ceremony for the Temple
1-3 Jan 2022	Retreat, online Meditation Class and Counselling
8 Jan 2022	Children's Day
23 Jan 2022	Fund raising event for the Temple by Weena Bell
28 Jan 2022	Fund raising event for the Temple by Kalya Brannan
4-6 Feb 2022	Retreat, online Meditation Class, and Counselling
	Remote Advisory Desk by the Thai Embassy of London at Wat Buddharam Leeds
18-20 Feb 2022	Makha Bucha Day Retreat and Candle Ceremony
4-6 Mar 2022	Retreat, online Meditation Class and Counselling
1-3 Apr 2022	Retreat, online Meditation Class and Counselling
21 April 2022	Ceremony for Queen Elizabeth II Birthday
24 Apr 2022	Songkran Celebration and Annual General Meeting
6-8 May 2022	Retreat, online Meditation Class and Counselling
13-15 May 2022	Vasakha Bucha Retreat
15 May 2022	Vasakha Bucha Ceremony
2 Jun 2022	Ceremony and Celebration for Platinum Jubilee of Queen Elizabeth II
3 Jun 2022	Ceremony for Queen Suthida's Birthday
5 Jun 2022	Fund raising event for the Temple
22-26 Jun 2022	Annual Retreat
6-10 Jul 2022	World Nuad Thai Championship Contest at Wat Buddharam Leeds
15-17 Jul 2022	Retreat, online Meditation Class and Counselling
17 Jul 2022	Asarnha Bucha Day
28 Jul 2022	Ceremony for King Maha Vajiralongkorn

Annual Retreat updates

Annual Retreat was originally aimed at those who are busy and cannot find their time to join the monthly retreat and plan well in advanced to prepare for the Annual Retreat. This year has been the fifth year since we started. The temple is pleased to know that many people have been practicing at their own

Wat Buddharam Leeds

Trustees' Report

time and have continued to make a very good progress on their meditation practice. During the covid outbreak and lock-down, we are continuing to run an online-based retreat and pray session to comply with the government's guidance to keep our community safe.

The temple has maintained the high volume of telephone and video consultations for those who needed counselling and any support during covid.

Thai language school updates

We have seen progressions of our students on their Thai Communicating skills. However, we would have not been able to make such a progress without the support from Leeds City Council's Children's Services, which allows our volunteer and teachers to have access to numerous training for free of charge, such as Child Abuse Guarding and Health and Safety.

Since our Sunday school, "Centre for Thai and English Language and Culture at Wat Buddharam Leeds", had officially been announced as Leeds City Council's official supplementary school in 2017, we have gained more popularity in our class. Following from the last year the temple is still struggling in finding more of the qualified volunteers to support the class. Since the lockdown in March 2020 caused by Covid-19, the class has been postponed until further notice to encourage safety for the Monks, Nuns, the teachers, and students. We are hoping to bring the class back once the situation is back to normal and that we have enough teachers to run the class again.

AGM updates

Annual General Meeting (AGM) has been held in the afternoon of Songkran Ceremony Day. Members were asked in advance to register their interest to attend the meeting to ensure all safety measures and preparations have been arranged in advance. Members have also been asked to participate and put forward their enquiries through our trustee in advance before the meeting.

Majority of this year's agenda were part of an on-going improvement project that has been carried out since 2020. In 2020 AGM, both the committee and community have voted to put building and premise maintenance as a priority project to avoid further damage internally as the building was reported to have signs of damp and leak through the roof and windows which lead to the need for repair work. After the charity has successfully secured a mortgage, roof maintenance work has been carried out and successfully completed in December 2021. The new project undertaken in this period includes external and internal windows repair; internal painting and decorating work; light fittings replacement; replacing new stone steps from the main entrance for safety; carpet replacement in the area that was needed; boiler replacement; expansion of storage space.

Every year the charity aims to continue to improve the landscape and surrounding of its ground to support the growing community and diversity of Leeds and Yorkshire region.

Use of Volunteers

The Temple is fortunate to have a great number of volunteers who help with Temple works and event management. Also visiting Monks have been very beneficial in assisting the abbot in both Religious and Charity work, including the maintenance and building projects. An example of this is repairment of cobbled floor around the building, landscaping, and gardening. An increase in number of volunteers has made such a massive improvement on growth of the charity. This has enabled us to make a wider impact on the community on any project that we have.

One of the main volunteer groups of the temple are students from the University of Leeds' Thai Society. However, in order to work in the Sunday school (Wat Buddharam Leeds' Centre of Thai Language and Culture school), e.g. as a teacher or assistance teacher; members have to meet the school's policy and

Wat Buddharam Leeds

Trustees' Report

requirements. We are currently short of skilled-volunteer teachers and struggled to find a suitable volunteer in this role.

The temple has been granted with Tier 5 Sponsor License since June 2017. This has been an extremely helpful scheme. It is unable for the charity to be able to sponsor skilled staff such as Meditation Teachers, Monks, and Counsellors to come and work with the charity and to support the Abbot. It would be even more beneficial if we could have increased in a number of licenses; this will allow the charity to have enough license to sponsor skilled-teachers to support the Sunday school.

Communication and the use of social media

The Trustees of Wat Buddharam Leeds recognise the importance of communication to our community and to a wider audience. We have engaged widely with social media by publishing a website and Facebook presence.

Facebook particularly is proving to be an invaluable tool for promoting our events and reporting on daily activities of the temple. The temple was able to communicate widely to the Thai and Buddhist community in Yorkshire and Britain. The temple has also used Facebook to create a schedule for our up-coming events, which members of our Facebook page can respond by confirming whether they will "attend" or "will not attend" the event. This has allowed the temple to be able to predict number of people who will attend each event and prepare well in advance.

The temple has continued to hand out leaflets and posters to Thai Restaurants in Leeds, Yorkshire and nearby cities as an additional off-line channel.

Religious Activities

With Monks in residence we are able to meet the religious needs of the community by offering daily chanting and meditation practices at the Temple. Each day our supporters generously offer lunch to the Monks before noon and partake in the food offering ceremony. All religious activities are open to everyone regardless of faiths and beliefs.

Chanting and Meditation Practice

Meditation practice is a fundamental part of Buddhism and we are pleased to offer facilities for this. The Temple provides meditation and quiet reflection where we offer free meditation classes that are open to all.

As part of the Monks' daily rituals, they perform their own chanting and meditation twice daily from 06.00 to 07.30 and again from 18.00 to 19.30. These sessions are open to everyone, either to participate or to just simply observe. Facebook Live and post is also available, everyone can join and access to the post and video in their own time at home.

Wat Buddharam Leeds

Trustees' Report

Counselling and Bereavement Support

As a religious organisation we recognise that our monks will be called upon by the community to offer counselling in difficult times. Wat Buddharam Leeds undertakes this support with sympathy and respect, and is delighted to work with professional service providers whenever appropriate.

The charity has increased the number of mediation and counselling sessions as well as offering a walk-in service. The temple has continued to offer online session and telephone counselling. This is to ensure that people have easiest access to support during their difficult time; especially those who lost their loved ones.

Interfaith Dialogue

Enhancing interfaith dialogue is one of the objects of Wat Buddharam Leeds, and we are working on providing a facility in the Temple where interfaith groups will be able to meet and share interest.

Community Engagement

The Temple is working towards increasing activity within the community. Excellent relationship has been established with the Local Police, city council and the locals. We extend our thanks for the tremendous support and help that has been received.

The temple has also donated dry food and essentials to the local food bank to support the community a few times a year.

Other user groups

Thai food for good deed Since 2016 "Thai food for good deed" has grown its popularity. We have had more volunteer approaching the charity to offer help and support based on their field of expertise. Food crafting class and Thai Therapy class has been made available to member and public to join and gain the knowledge from the expert. From March 2020, the charity has decided to postpone the class until further noticed due to Covid-19 for Safety of Staff and public. Unfortunately due to lack of experienced volunteer, we have not been able to bring this back just yet.

Gift Aid

Wat Buddharam Leeds is very appreciative of the continuing Gift aid scheme by the UK Government. These are early days for the charity, and we are looking to adopt an on-line database service to record all donations, whether made under Gift Aid or not. We are aware of the Gift Aid Small Donations Scheme (GASDS), and we are working on achieving a history of fully compliant claims which will enable us in the future to make additional claims under this benefit. This is a project that the charity has been working toward and has successfully submitted our first claim.

Wat Buddharam Leeds Trustees' Report

Future Plans

Since the start of the charity, we have now got a good structure to follow. There are classes taking place though out the year for public and members to join at free of charge. Moving forward, as our community becomes more diverse, we see the need to enhance the quality of English Language for our Volunteer Charity Workers to reduce the language barrier to enhance more of culture exchange. Therefore, we are planning to organise English Language course for our charity workers to attend. Also continue to improve and maintain standard of our interaction to the wider audience on social media. Since the charity has invested heavily on the repair and maintenance work of the building and premise, we are aiming to maintain and look after our charity at our best effort for the benefits of the members and community.

Trustees' Statement of thanks and Appreciation

The Trustees of Wat Buddharam Leeds recognise the significant contribution of so many individuals who have helped throughout the year.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 30 April 2023 and signed on its behalf by:



.....
Watana Somboon
Trustee

Wat Buddharam Leeds

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wat Buddharam Leeds for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Independent Examiner's Report to the Trustees of Wat Buddharam Leeds

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income is not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

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

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Chouleebhorn Messing
Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds
Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 July 2022

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 July 2022	Total Funds Year Ended 31 July 2021
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	6,444	-	6,444	456,324
Activities for generating funds	3	96,808	-	96,808	69,436
Total incoming resources		<u>103,252</u>	<u>-</u>	<u>103,252</u>	<u>525,760</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	-
Fundraising trading: cost of goods sold and other costs	4	5,685	-	5,685	15,213
Charitable activities	4	134,866	-	134,866	256,138
Governance costs	4	-	-	-	10,855
Total resources expended		<u>140,551</u>	<u>-</u>	<u>140,551</u>	<u>282,206</u>
Net movements in funds		(37,299)	-	(37,299)	243,554
Reconciliation of funds					
Total funds brought forward		<u>341,918</u>	800,000	1,141,918	898,364
Total funds carried forward		<u>304,619</u>	<u>800,000</u>	<u>1,104,619</u>	<u>1,141,918</u>

All incoming resources and resources expended derive from continuing activities.

Wat Buddharam Leeds (Registration number: 09114829)

Balance Sheet as at 31 July 2022

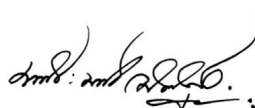
		31 July 2022		31 July 2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,078,587		1,113,249
Current assets					
Debtors	9	1,365		1,365	
Cash at bank and in hand		<u>127,135</u>		<u>63,774</u>	
		128,500		65,139	
Creditors: Amounts falling due within one year	10	<u>1,470</u>		<u>1,470</u>	
Net current assets/(liabilities)			<u>127,030</u>		<u>63,669</u>
Total assets less current liabilities			1,205,617		1,176,918
Creditors: Amounts falling due after more than one year	11		<u>100,998</u>		<u>35,000</u>
Net assets			<u><u>1,104,619</u></u>		<u><u>1,141,918</u></u>
The funds of the charity:					
Restricted funds			800,000		800,000
Unrestricted funds					
Unrestricted income funds			<u>304,619</u>		<u>341,918</u>
Total charity funds			<u><u>1,104,619</u></u>		<u><u>1,141,918</u></u>

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

Approved by the Board on 30 July 2023 and signed on its behalf by:



Mali Pattinson
Trustee



Watana Somboon
Trustee

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2022

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance

Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2022 £	Total Funds Year ended 31 July 2021 £
Donations and legacies				
Committed giving	-	-	-	-
Temple Donation Box	-	-	-	-
Grant & Sponsorship*	-87,985	-	-87,985	428,029
	-87,985	-	-87,985	428,029
*due to corrections of Grant mistakenly record last year				
Donations (Gift-Aid)				
Committed giving	43,584	-	43,584	2,019
Ad-Hoc Donations	50,845	-	50,845	26,276
	94,429	-	94,429	28,295
	6,444	-	6,444	456,324

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2022

..... *continued*

3 Activities for generating funds

	Unrestrict ed Funds £	Restricted Funds £	Total Funds Year ended 31 July 2022 £	Total Funds Year ended 31 July 2021 £
Fund Raising Costs				
Temple Donation Box	96,808	-	96,808	17,309
Festival Events	-	-	-	52,127
Interest on cash deposits	-	-	-	-
	<u>96,808</u>	<u>-</u>	<u>96,808</u>	<u>69,436</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2022

4 Total resources expended

	Donations and legacies	Fund Raising Costs	Temple Costs	Charitable Giving	Governance Costs	Total
	£	£	£	£	£	£
Direct costs						
Prizes for raffle and disposable cutlery and plates	-	-	-	-	-	-
Monies paid to visiting and resident monks	-	-	-	-	-	-
Gifts for visiting monks	-	550	-	-	-	550
Sundry gifts	-	-	-	-	-	-
Monk travel and subsistence	-	-	5,474	-	-	5,474
Light & Heat, Rates and insurance	-	-	13,214	-	-	13,214
Repairs and maintenance	-	-	18,953	-	-	18,953
Telephone, computer and general office expenses	-	-	1,324	-	-	1,324
Printing, posting and stationery	-	-	524	-	-	524
Charitable donations to other temples	-	4,000	-	-	-	4,000
Equipment hire and room hire for funding events	-	-	-	-	-	-
Temple's Calendars and sundry expenses	-	-	2,153	-	-	2,153
Land Improvements	-	-	-	-	-	-
Expenses for Events	-	1,135	-	-	-	1,135
Legal and professional costs	-	-	-	-	-	-
Bank charges	-	-	10,345	-	-	10,345
Depreciation of tangible fixed assets	-	-	82,879	-	-	82,879
	-	5,685	134,866	-	-	140,551

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2022

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging/(crediting):

	Year ended 31 July 2022	Year ended 31 July 2021
	£	£
Hire of plant and machinery - operating leases	-	-
Hire of other assets - operating leases	-	-
Depreciation of owned assets	<u>82,879</u>	<u>94,433</u>

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2022

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 August 2021	829,950	427,542	1,257,492
Additions	-	48,217	48,217
Disposals	-	-	-
As at 31 July 2022	<u>829,950</u>	<u>475,759</u>	<u>1,305,709</u>
Depreciation			
As at 1 August 2021		144,243	144,243
Charge for the year	-	82,879	82,879
As at 31 July 2022		<u>227,122</u>	<u>227,122</u>
Net book value			
As at 31 July 2022	<u>829,950</u>	<u>248,637</u>	<u>1,078,587</u>
As at 31 July 2021	<u>829,950</u>	<u>283,299</u>	<u>1,113,249</u>

9 Debtors

	31 July 2022 £	31 July 2021 £
Other debtors	<u>1,365</u>	<u>1,365</u>

10 Creditors: Amounts falling due within one year

	31 July 2022 £	31 July 2021 £
Other creditors	(1,470)	(1,470)
Accruals and deferred income	<u>(1,470)</u>	<u>(1,470)</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2022

..... *continued*

11 Creditors: Amounts falling due after more than one year

	31 July 2022	31 July 2021
	£	£
Other creditors	<u>100,998</u>	<u>35,000</u>

12 Members' liability

The liability of the members is restricted to £10.

Wat Buddharam Leeds
Statement of financial activities by fund Year Ended 31 July 2022

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 August 2021	Incoming resources	Resources expended	At 31 July 2022
	£	£	£	£
General Funds				
Unrestricted income fund	341,918	103,252	(140,551)	304,619
Restricted Funds				
Restricted income fund 1	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>800,000</u>
	1,141,918	103,252	<u>(140,551)</u>	<u>1,104,619</u>

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2022	Total Funds 31 July 2021
	£	£	£	£
Tangible assets	278,587	800,000	1,078,587	1,113,249
Current assets	128,500	-	128,500	65,139
Creditors: Amounts falling due within one year	1,470	-	1,470	1,470
Creditors: Amounts falling due after more than one Year	<u>100,998</u>	<u>-</u>	<u>100,998</u>	<u>35,000</u>
Net assets	<u>304,619</u>	<u>800,000</u>	<u>1,104,619</u>	<u>1,141,918</u>

WAT BUDDHARAM LEEDS

England & Wales - Charity number 1158536

Accounts

Company registration number: 09114829
Charity registration number: 1158536

Wat Buddharam Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Wat Buddharam Leeds

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Wat Buddharam Leeds
Reference and Administrative Details

Charity name Wat Buddharam Leeds

Charity registration number 1158536

Company registration number 09114829

Principal office 45 Cliff Road
Leeds
LS6 2ET

Registered office 45 Cliff Road
Leeds
LS6 2ET

Trustees Saowanee Bosomworth
Mali Pattinson
Watana Somboon
Chatuppat Supit
Sookkamnerd
Yongyut Chaichin
Kritnawash KETKIT
Jirawat THONGFUEANG

Accountant Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds

Trustees' Report

Wat Buddharam Leeds has the pleasure in presenting the Trustee's Report and Financial Statements for the period ended 31 July 2021.

The trustee's are satisfied that the financial statements have been prepared in accordance with the current statutory requirements and comply with the terms of the Financial Regulations section of the Charity Procedure Manual.

Reference and Administrative Information

Wat Buddharam Leeds was registered as a charity on 11 September 2014 and consequently this is the second year of reporting.

The charity known as Wat Buddharam Leeds, is registered with the Charity Commission number 1158536.

The registered address of the charity is:

45 Cliff Road
Leeds
LS6 2ET

The place of worship is:

45 Cliff Road
Leeds
LS6 2ET
(The property was acquired on 31 July 2015)

Structure, governance and management

Wat Buddharam Leeds is constituted as a charitable trust registered with the Charities Commission on 11 September 2014 under charity number 1158536 and governed by a Trust Deed. There have been no updates to the Trust Deed since registration.

Risk Management

Wat Buddharam Leeds recognises that there are risks associated with providing a charitable public service and seeks to understand and mitigate these risks as far as possible. Our goal is to have all risk areas covered by a standard set of policies. The risk areas we are working on are as follows:

- Lone Worker Policy
- CRB Policy
- Child Protection and Safeguarding Policy
- Data Protection Policy
- Diversity and Equalities Policy
- Protection of Vulnerable People Policy
- Complaints Procedure
- Environmental Policy
- Health and Safety Policy
- Fire Risk Assessment
- UK Border Agency Compliance Policy

Wat Buddharam Leeds

Trustees' Report

- Driving Policy
- Temple Committee Policy
- User Group Letting Policy

Our Objectives

Our charitable objects as set out in our Trust Deed are:

1. The advancement of the Buddhist religion in Yorkshire and elsewhere
2. The advancement of education for the public benefit in the subject of the beliefs and traditions of the Buddhist religion and the subject of Thai culture, language and history
3. The relief of poverty and need in the community

The charity's objects as set out in the Articles of Association are specifically restricted to the following:

1. To further the advancement of the Buddhist religion and Thai culture in the region of Yorkshire and elsewhere
2. To provide, maintain and support a Temple for prayer, learning, social events and residential accommodation for Monks
3. To provide the means of promoting a greater mutual understanding of Thai and British cultures within the region of Thai and British cultures within the region of Yorkshire and elsewhere
4. To protect the health and promote the social welfare and advance the education of Thai people and their families living in Yorkshire and elsewhere, especially those living in necessitous circumstances
5. The prevention or relief of poverty and the provision of financial aid to the Thai community in the region of Yorkshire and elsewhere
6. To provide the means for English and Thai language teaching to those who require it within the region of Yorkshire and elsewhere
7. To provide sacred Buddhist objects for the public benefit
8. The promotion of Human Rights
9. To procure and provide information, print, public issue and circulate gratuitously or otherwise reports, periodicals, pamphlets or other documents relating to Buddhist topics

Strategies

Our strategies for achieving our charitable objects are:

1. Establish a Buddhist Temple and Meditation Centre in Leeds
2. Host resident monks (in accordance with UK Border Agency rules)
3. Engage with the local multi-faith and multi-ethnic groups through established routes such as Voluntary Organisations and charities with similar goals and objectives
4. Establish links with the wider multicultural community through the use of social media, press release and leaflet distribution
5. Hold regular social events that are open to all
6. Establish an English/Thai learning facility

Wat Buddharam Leeds

Trustees' Report

Key Events in our Reporting Year

Key Events for the account year ended July 2021

1-2 August 2020	Meditation class
16 August 2020	Thai Mother's Day
5-6 Sep 2020	Retreat, online Meditation Class and Counselling
27 Sept 2020	Sermon
3-4 Oct 2020	Retreat, online Meditation Class and Counselling
18 Oct 2020	Remembrance Ceremony for King Rama XI and Retreat
18 Oct 2020	Kathina Ceremony
1-2 Nov 2020	Retreat, online Meditation Class and Counselling
22 Nov 2020	Loy Krathong Festival
5-6 Dec 2020	Retreat, online Meditation Class and Counselling
6 Dec 2020	Thai Father's Day ceremony
31 Dec 2020	End of year Cerebration (available via Facebook live)
1 st Jan 2021	New Year Pray (available via Facebook live)
1-3 Jan 2021	Retreat, online Meditation Class and Counselling
10 Jan 2021	Children's Day
5-7 Feb 2021	Retreat, online Meditation Class and Counselling
26-28 Feb 2021	Makha Bucha Day Retreat
5-7 Mar 2021	Retreat, online Meditation Class and Counselling
2-4 Apr 2021	Retreat, online Meditation Class and Counselling
18 Apr 2021	Songkran Celebration and Annual General Meeting
7-9 May 2021	Retreat, online Meditation Class and Counselling
30 May 2021	Vasakha Bucha Day
4-6 Jun 2021	Retreat, online Meditation Class and Counselling
26-30 Jun 2021	Annual Retreat
2-4 Jul 2021	Retreat, online Meditation Class and Counselling
23-25 Jul 2020	Asarnha Bucha Day

Annual Retreat updates

Annual Retreat was originally aimed at those who are busy and cannot find their time to join the monthly retreat and plan well in advanced to prepare for the Annual Retreat. This year has been the fifth year since we started. The temple is pleased to know that many people have been practicing at their own time and have continued to make a very good progress on their meditation practice. During the covid outbreak and lock-down, we are continuing to run an online-based retreat and pray session to comply with the government's guidance to keep our community safe.

The temple has maintained the high volume of telephone and video consultations for those who needed counselling and any support during covid.

Wat Buddharam Leeds

Trustees' Report

Thai language school updates

We have seen progressions of our students on their Thai Communicating skills. However, we would have not been able to make such a progress without the support from Leeds City Council's Children's Services, which allows our volunteer and teachers to have access to numerous training for free of charge, such as Child Fate Guarding and Health and Safety. Since our Sunday school, "Centre for Thai and English Language and Culture at Wat Buddharam Leeds", had officially been announced as Leeds City Council's official supplementary of school in 2017, we have gained more popularity in our class. Following from the last year the temple is still struggled in finding more of the qualified volunteers to support the class. Since the lockdown in March 2020 caused by Covid-19, the class has been postponed until further noticed to encourage safety for the Monks, Nuns, the teachers, and students. We are hoping to bring the class back once situation is back to normal and that we have enough teachers to run the class again.

AGM updates

Annual General Meeting (AGM) has been held in the afternoon of Songkran Ceremony day. At the time that this AGM took place, UK Government has already lifted covid-19 restrictions. However, the temple has decided to continue to take a precaution and host the meeting with social distance rule and allowed limited number of attendees. Members were asked in advanced to register their interest to attend to meeting to ensure all safety measures and preparations has been arranged in advanced. Members have also been asked to participate and put forward their enquiries through our trustee in advanced before the meeting.

Majority of this year's agenda were part of an on-going improvement project that has been carried out in the previous year. One of the main project is roof repairment. The leaking roof was an on-going issue since we have accommodated the building which the charity has tried to fix and rectify past. However, we have experienced a continuous leak in different location of the building throughout winter. During 2020 AGM, both the committee and community have voted this as a priority project to avoid further damage internally. The building also found to have shown signs of damp and leak through windows which lead to the need of a repair work.

This year, we have successfully secured a mortgage to fund for building maintenance and roof replacement work. After we have received and reviewed quotations, the work has finally begun in July 2020 and has completed December 2021.

Every year the charity aims to continue to improve the landscape and surrounding of its ground to support the growing community and diversity of Leeds and Yorkshire region.

Another important topic on the agenda were how the charity will help to support the public and members during Covid-19 outbreak. Throughout the pandemic, we have been working closely with the local council, community and Thai Embassy to translate and pass on Government updates and communications to the local.

Wat Buddharam Leeds

Trustees' Report

Use of Volunteers

The Temple is fortunate to have a great number of volunteers who help with Temple works and event management. Also visiting Monks have been very beneficial in assisting the abbot in both Religious and Charity work, including the maintenance and building projects. An example of this is repairment of cobbled floor around the building, landscaping and gardening. An increased in number of volunteers has made such a massive improvement on growth of the charity. This is enable us to make a wider impact on the community on any project that we have. The temple is still

One of the main volunteer groups of the temple are students from the University of Leeds' Thai Society. However, in order to work in the Sunday school (Wat Buddharam Leeds' Centre of Thai Language and Culture school), e.g. as a teacher or assistance teacher; member have to meet the school's policy and requirements. We are currently shorts of skilled-volunteer teachers and struggled to find a suitable volunteer in this role.

The temple has been granted with tier 5 Sponsor License since June2017. This has been an extremely helpful scheme. It is unable the charity to be able to sponsor skilled staff such as Meditation Teachers, Monks, and Counsellor to come and work with charity and to support the Abbot. It would be even more beneficial if we could have increased in a number of license; this will allow the charity to have enough license to sponsor skilled-teacher to support the Sunday school.

Communication and the use of social media

The Trustees of Wat Buddharam Leeds recognise the importance of communication to our community and to a wider audience. We have engaged widely with social media by publishing a website and Facebook presence.

Facebook particularly is proving to be an invaluable tool for promoting our events and reporting on daily activities of the temple. The temple were able to communicate widely to the Thai and Buddhist community in Yorkshire and Britain. The temple has also used Facebook to create a scheduled for our up-coming events, which member of our facebook page can respond by confirming whether they will "attend" or "will not attend" the event. This has allowed the temple to be able to predict number of people who will attend each event and prepare well in advance.

When the restriction of Covid-19 has been lifted by the local government, the temple has continued to handout leaflet and poster to Thai Restaurant in Leeds, Yorkshire and nearby city as additional communication channel.

Wat Buddharam Leeds

Trustees' Report

Religious Activities

With Monks in residence we are able to meet the religious needs of the community by offering daily chanting and meditation practices at the Temple. Each day our supporters generously offer lunch to the Monks before noon and partake in the food offering ceremony. All religious activities are open to everyone regardless of faiths and beliefs.

Chanting and Meditation Practice

Meditation practice is a fundamental part of Buddhism and we are pleased to offer facilities for this. The Temple provides meditation and quiet reflection where we offer free meditation classes that are open to all.

As part of the Monks' daily rituals they perform their own chanting and meditation twice daily from 06.00 to 07.30 and again from 18.00 to 19.30. These sessions are open to everyone, either to participate or to just simply observe. However, when covid hits in 2020, we've increased the use of social media to reach out to our community. One successful and effective method found to be working for our charity were Facebook Live and post; this is where everyone can join and access to the post and video in their own time at home.

Counselling and Bereavement Support

As a religious organisation we recognise that our monks will be called upon by the community to offer counselling in difficult times. Wat Buddharam Leeds undertakes this support with sympathy and respect, and is delighted to work with professional service providers whenever appropriate.

The charity has increased the number of mediation and counselling sessions during Covid outbreak to ensure that everyone who are interested can get the benefit of the service. However, during lockdown we have replaced this with online session and telephone counselling. This is to ensure that people have easiest access to support during this difficult time; especially those who lost their loved ones.

Interfaith Dialogue

Enhancing interfaith dialogue is one of the objects of Wat Buddharam Leeds, and we are working on providing a facility in the Temple where interfaith groups will be able to meet and share interest.

Community Engagement

Wat Buddharam Leeds

Trustees' Report

The Temple is working towards increasing activity within the community. Excellent relations have been established with the Local Police, and we consult with our local Police liaison officer prior to all events, leaflet drops etc. We extend our thanks for the tremendous support and help that has been received.

During the outbreak of covid-19, we have also organised group of volunteer to drop off the essential goods and food for vulnerable people in the community; especially those who has disability, underlaying health issue and family with young children or elderly.

The temple have also donated dry food and essentials to the local food bank to support the community during the difficult time.

Other user groups

Thai food for good deed

Since 2016 "Thai food for good deed" has grown its popularity. We have had more volunteer approaching the charity to offer help and support based on their field of expertise. Food crafting class and Thai Therapy class has been made available to member and public to join and gain the knowledge from the expert. From March 2020, the charity has decided to postpone the class until further noticed due to Covid-19 for Safety of Staff and public.

Gift Aid

Wat Buddharam Leeds is very appreciative of the continuing Gift aid scheme by the UK Government. These are early days for the charity, and we are looking to adopt an on-line database service to record all donations, whether made under Gift Aid or not. We are aware of the Gift Aid Small Donations Scheme (GASDS), and we are working on achieving a history of fully compliant claims which will enable us in the future to make additional claims under this benefit. This is a project that the charity has been working toward and has successfully submitted our first claim.

Future Plans

Since the start of the charity, we have now got a good structure to follow. There are classes taking place though out the year for public and members to join at free of charge. Moving forward, as our community becomes more diverse, we see the need to enhance the quality of English Language for our Volunteer Charity Workers to reduce the language barrier to enhance more of culture exchange. Therefore, we are planning to organise English Language course for our charity workers to attend.

Also continue to improve communication channels, such as more interactive on social media for the quick and effective communication.

Trustees' Statement of thanks and Appreciation

Wat Buddharam Leeds

Trustees' Report

The Trustees of Wat Buddharam Leeds recognise the significant contribution of so many individuals who have helped throughout the year.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 30 April 2022 and signed on its behalf by:



.....

Watana Somboon
Trustee

Wat Buddharam Leeds

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wat Buddharam Leeds for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Independent Examiner's Report to the Trustees of Wat Buddharam Leeds

I report on the accounts of the company for the year ended 31 July 2021, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income is not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

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

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Chouleebhorn Messing
Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds
Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 July 2021

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 July 2021	Total Funds Year Ended 31 July 2020
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	456,324	-	456,324	125,451
Activities for generating funds	3	69,436	-	69,436	50,567
Total incoming resources		<u>525,760</u>	<u>-</u>	<u>525,760</u>	<u>176,018</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	-
Fundraising trading: cost of goods sold and other costs	4	15,213	-	15,213	8,236
Charitable activities	4	256,138	-	256,138	138,855
Governance costs	4	10,855	-	10,855	17,522
Total resources expended		<u>282,206</u>	<u>-</u>	<u>282,206</u>	<u>164,613</u>
Net movements in funds		243,554	-	243,554	11,405
Reconciliation of funds					
Total funds brought forward		98,364	800,000	898,364	898,364
Total funds carried forward		<u>341,918</u>	<u>800,000</u>	<u>1,141,918</u>	<u>898,364</u>

All incoming resources and resources expended derive from continuing activities.

Wat Buddharam Leeds (Registration number: 09114829)

Balance Sheet as at 31 July 2021

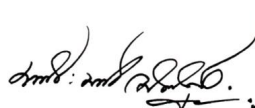
		31 July 2021		31 July 2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		1,113,249		847,102
Current assets					
Debtors	9	1,365		8,781	
Cash at bank and in hand		63,774		78,751	
		<u>65,139</u>		<u>87,532</u>	
Creditors: Amounts falling due within one year	10	<u>1,470</u>		<u>1,270</u>	
Net current assets/(liabilities)			<u>63,669</u>		<u>86,262</u>
Total assets less current liabilities			1,176,918		933,364
Creditors: Amounts falling due after more than one year	11		<u>35,000</u>		<u>35,000</u>
Net assets			<u><u>1,141,918</u></u>		<u><u>898,364</u></u>
The funds of the charity:					
Restricted funds			800,000		800,000
Unrestricted funds					
Unrestricted income funds			<u>341,918</u>		<u>98,364</u>
Total charity funds			<u><u>1,141,918</u></u>		<u><u>898,364</u></u>

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

Approved by the Board on 26 July 2022 and signed on its behalf by:



Mali Pattinson
Trustee



Watana Somboon
Trustee

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2021

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance

Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2021 £	Total Funds Year ended 31 July 2020 £
Donations and legacies				
Committed giving	-	-	-	
Temple Donation Box	-	-	-	-
Grant & Sponsorship	428,029	-	428,029	11,438
	<u>428,029</u>	<u>-</u>	<u>428,029</u>	<u>11,438</u>
Donations (Gift-Aid)				
Committed giving	2,019	-	2,019	103,704
Ad-Hoc Donations	26,276	-	26,276	10,309
	<u>28,295</u>	<u>-</u>	<u>28,295</u>	<u>114,013</u>
	<u>456,324</u>	<u>-</u>	<u>456,324</u>	<u>125,451</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2021

..... *continued*

3 Activities for generating funds

	Unrestrict ed Funds £	Restricted Funds £	Total Funds Year ended 31 July 2021 £	Total Funds Year ended 31 July 2020 £
Fund Raising Costs				
Temple Donation Box	17,309	-	17,309	-
Festival Events	52,127	-	52,127	50,567
Interest on cash deposits	-	-	-	-
	<u>69,436</u>	<u>-</u>	<u>69,436</u>	<u>50,567</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2021

4 Total resources expended

	Donations and legacies	Fund Raising Costs	Temple Costs	Charitable Giving	Governance Costs	Total
	£	£	£	£	£	£
Direct costs						
Prizes for raffle and disposable cutlery and plates	-	-	-	-	-	-
Monies paid to visiting and resident monks	-	-	-	-	-	-
Gifts for visiting monks	-	500	-	-	-	500
Sundry gifts	-	105	-	-	-	105
Monk travel and subsistence	-	-	13,007	-	-	13,007
Light & Heat, Rates and insurance	-	-	17,450	-	-	17,450
Repairs and maintenance	-	-	110,045	-	-	110,045
Telephone, computer and general office expenses	-	-	3,067	-	-	3,067
Printing, posting and stationery	-	-	181	-	-	181
Charitable donations to other temples	-	12,520	-	-	-	12,520
Equipment hire and room hire for funding events	-	-	-	-	-	-
Temple's Calendars and sundry expenses	-	-	2,683	-	-	2,683
Land Improvements	-	-	-	-	-	-
Expenses for Events	-	2,088	-	-	-	2,088
Legal and professional costs	-	-	-	-	10,855	10,855
Bank charges	-	-	15,272	-	-	15,272
Depreciation of tangible fixed assets	-	-	94,433	-	-	94,433
	-	15,213	256,138	-	10,855	282,206

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2021

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging/(crediting):

	Year ended 31 July 2021	Year ended 31 July 2020
	£	£
Hire of plant and machinery - operating leases	-	-
Hire of other assets - operating leases	-	-
Depreciation of owned assets	<u>94,433</u>	<u>5,718</u>

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2021

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 August 2020	829,950	66,962	896,912
Additions	-	360,580	360,580
Disposals	-	-	-
As at 31 July 2021	<u>829,950</u>	<u>427,542</u>	<u>1,257,492</u>
Depreciation			
As at 1 August 2020		49,810	49,810
Charge for the year	-	94,433	94,433
As at 31 July 2021		<u>144,243</u>	<u>144,243</u>
Net book value			
As at 31 July 2021	<u>829,950</u>	<u>283,299</u>	<u>1,113,249</u>
As at 31 July 2020	<u>829,950</u>	<u>17,152</u>	<u>847,102</u>

9 Debtors

	31 July 2021 £	31 July 2020 £
Other debtors	<u>1,365</u>	<u>8,781</u>

10 Creditors: Amounts falling due within one year

	31 July 2021 £	31 July 2020 £
Other creditors	(1,470)	(1,506)
Accruals and deferred income	<u>(1,470)</u>	<u>(1,506)</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2021

..... *continued*

11 Creditors: Amounts falling due after more than one year

	31 July 2021	31 July 2020
	£	£
Other creditors	<u>35,000</u>	<u>35,000</u>

12 Members' liability

The liability of the members is restricted to £10.

Wat Buddharam Leeds
Statement of financial activities by fund Year Ended 31 July 2021

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 August 2020	Incoming resources	Resources expended	At 31 July 2021
	£	£	£	£
General Funds				
Unrestricted income fund	98,364	525,760	(282,206)	341,918
Restricted Funds				
Restricted income fund 1	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>800,000</u>
	898,364	525,760	<u>(282,206)</u>	<u>1,141,918</u>

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2021	Total Funds 31 July 2020
	£	£	£	£
Tangible assets	313,249	800,000	1,113,249	847,102
Current assets	65,139	-	65,139	87,532
Creditors: Amounts falling due within one year	1,470	-	1,470	1,270
Creditors: Amounts falling due after more than one Year	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Net assets	<u>341,918</u>	<u>800,000</u>	<u>1,141,918</u>	<u>898,364</u>

WAT BUDDHARAM LEEDS

England & Wales - Charity number 1158536

Accounts

Company registration number: 09114829
Charity registration number: 1158536

Wat Buddharam Leeds

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2020

Wat Buddharam Leeds

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Wat Buddharam Leeds
Reference and Administrative Details

Charity name	Wat Buddharam Leeds
Charity registration number	1158536
Company registration number	09114829
Principal office	45 Cliff Road Leeds LS6 2ET
Registered office	45 Cliff Road Leeds LS6 2ET
Trustees	Saowanee Bosomworth Mali Pattinson Watana Somboon Chatuppat Supit Sookkamnerd Yongyut Chaiyachin Kritnawash KETKIT Jirawat THONGFUEANG
Accountant	Messing & Co Office 98 2 Old Brompton Road London SW7 3DQ

Wat Buddharam Leeds Trustees' Report

Wat Buddharam Leeds has the pleasure in presenting the Trustee's Report and Financial Statements for the period ended 31 July 2020.

The trustee's are satisfied that the financial statements have been prepared in accordance with the current statutory requirements and comply with the terms of the Financial Regulations section of the Charity Procedure Manual.

Reference and Administrative Information

Wat Buddharam Leeds was registered as a charity on 11 September 2014 and consequently this is the second year of reporting.

The charity known as Wat Buddharam Leeds, is registered with the Charity Commission number 1158536.

The registered address of the charity is:

45 Cliff Road
Leeds
LS6 2ET

The place of worship is:

45 Cliff Road
Leeds
LS6 2ET
(The property was acquired on 31 July 2015)

Structure, governance and management

Wat Buddharam Leeds is constituted as a charitable trust registered with the Charities Commission on 11 September 2014 under charity number 1158536 and governed by a Trust Deed. There have been no updates to the Trust Deed since registration.

Risk Management

Wat Buddharam Leeds recognises that there are risks associated with providing a charitable public service and seeks to understand and mitigate these risks as far as possible. Our goal is to have all risk areas covered by a standard set of policies. The risk areas we are working on are as follows:

- Lone Worker Policy
- CRB Policy
- Child Protection and Safeguarding Policy
- Data Protection Policy
- Diversity and Equalities Policy
- Protection of Vulnerable People Policy
- Complaints Procedure
- Environmental Policy
- Health and Safety Policy
- Fire Risk Assessment
- UK Border Agency Compliance Policy

Wat Buddharam Leeds

Trustees' Report

- Driving Policy
- Temple Committee Policy
- User Group Letting Policy

Our Objectives

Our charitable objects as set out in our Trust Deed are:

1. The advancement of the Buddhist religion in Yorkshire and elsewhere
2. The advancement of education for the public benefit in the subject of the beliefs and traditions of the Buddhist religion and the subject of Thai culture, language and history
3. The relief of poverty and need in the community

The charity's objects as set out in the Articles of Association are specifically restricted to the following:

1. To further the advancement of the Buddhist religion and Thai culture in the region of Yorkshire and elsewhere
2. To provide, maintain and support a Temple for prayer, learning, social events and residential accommodation for Monks
3. To provide the means of promoting a greater mutual understanding of Thai and British cultures within the region of Thai and British cultures within the region of Yorkshire and elsewhere
4. To protect the health and promote the social welfare and advance the education of Thai people and their families living in Yorkshire and elsewhere, especially those living in necessitous circumstances
5. The prevention or relief of poverty and the provision of financial aid to the Thai community in the region of Yorkshire and elsewhere
6. To provide the means for English and Thai language teaching to those who require it within the region of Yorkshire and elsewhere
7. To provide sacred Buddhist objects for the public benefit
8. The promotion of Human Rights
9. To procure and provide information, print, public issue and circulate gratuitously or otherwise reports, periodicals, pamphlets or other documents relating to Buddhist topics

Strategies

Our strategies for achieving our charitable objects are:

1. Establish a Buddhist Temple and Meditation Centre in Leeds
2. Host resident monks (in accordance with UK Border Agency rules)
3. Engage with the local multi-faith and multi-ethnic groups through established routes such as Voluntary Organisations and charities with similar goals and objectives
4. Establish links with the wider multicultural community through the use of social media, press release and leaflet distribution
5. Hold regular social events that are open to all
6. Establish an English/Thai learning facility

Wat Buddharam Leeds

Trustees' Report

Key Events in our Reporting Year

Key Events for the account year ended July 2020

3-4 August 2019	Meditation class
11 August 2019	Thai Mother's Day
25 August 2019	Thai Festival
31 st Aug-1 st Sept 2019	Retreat and Meditation Class
5-6 Oct 2019	Retreat and Meditation Class
13 th Oct 2019	Remembrance Ceremony for King Rama XI and Retreat
20 th Oct 2019	Kathina Ceremony
2-3 Nov 2019	Retreat and Meditation Class
17 th Nov 2019	Loy Krathong Festival
7-8 Dec 2019	Retreat and Meditation Class
8 Dec 2019	Father's Day
31 Dec 2019	End of year Cerebration
1 st Jan 2020	New Year Pray
3-5 Jan 2020	Retreat and Meditation Class
12 Jan 2020	Children's Day
1-2 Feb 2020	Retreat and Meditation Class
7-9 Feb 2020	Makha Bucha Day Retreat
9 Feb 2020	Annual General Meeting
1-2 Mar 2020	Retreat and Meditation Class
2-3 May 2020	Online Meditation Class and Counselling
15-17 May 2020	Online Meditation Class and Counselling
17 May 2020	Vasakha Bucha Day
6-7 Jun 2020	Online Meditation Class and Counselling
10-14 Jun 2020	Annual Retreat
4-5 Jul 2020	Online Meditation Class and Counselling
17-19 Jul 2020	Asarnha Bucha Day

Annual Retreat updates

Annual Retreat was originally aimed at those who are busy and cannot find their time to join the monthly retreat and plan well in advanced to prepare for the Annual Retreat. This year has been the fourth year with a continuous interest. The temple is pleased to know that many people have been practicing at their own time and have continued to making a very good progress on their meditation practice. In 2020, due to Covid-19, we are mainly focusing on running online retreat and pray to the wider audience to comply with the government's guidance. The temple has increase hours of telephone and video consultation for those who needed guidance.

Thai language school updates

Wat Buddharam Leeds

Trustees' Report

We have seen progressions of our students on their Thai Communicating skills. However, we would have not been able to make such a progress without the support from Leeds City Council's Children's Services, which allows our volunteer and teachers to have access to numerous training for free of charge, such as Child Abuse Guarding and Health and Safety.

Since our Sunday school, "Centre for Thai and English Language and Culture at Wat Buddharam Leeds", had officially been announced as Leeds City Council's official supplementary of school in 2017, we have gained more popularity in our class. Following from the last year the temple is still struggled in finding more of the qualified volunteers to support the class. Since the lockdown in March 2020 caused by Covid-19, it has been postponed until further noticed to encourage safety for the Monks, Nuns, the teachers, and students. We are hoping to bring the class back once situation is back to normal in the following year.

AGM updates

Annual General Meeting has been held at the afternoon soon after the Makha Bucha Day Retreat period ends. There were almost 100 people attended on the day. In the past two years we have been working toward to organise the Summer Fair to promote the diversity. In Summer 2020, we have managed to create a small Summer fair for the very first time with the support from local volunteers. There were around 200 attendees.

In 2018, the charity has successfully received a permission from local authority to widen the entrance gate and to build an exit gate. This is to ensure that in the case of emergency, the Ambulance and Fire Brigade have a convenient access to the property. Also, to make it easier and safer for visitors to use our carpark, especially Sunday where we have family with children attending the class. The work has been carried out and completed in summer of 2019. This project was funded by saving from fund raising events and donations. At the same time, the charity has also made improvement on car parking space to ensure we can accommodate more cars on the day when event/ceremony are taking place.

Two projects the charity had to follow up as part of the repair and maintenance work this year were the issue on the leak of the roof and the need of larger prayer/activity room. The leaking roof was an on-going issue since we have accommodated the building which the charity has tried to fix and rectify past. However, we have experienced a continuous leak in different location of the building throughout winter; this year both the committee and community have voted this as a priority project to avoid further damage internally. The building also showed the sign of damp and leak through windows which lead to the need of a repair work. Re-mortgage the building has been voted as the best option to fund the building maintenance and roof replacement work as it is a project which required a large funding to complete. The charity has requested many quotes from different reputable building company and contractors. After spending a few months assessing and reviewing the quotes, the charity has managed to start the project in July 2020. The project is aimed to finish by mid of 2021.

Every year the charity aims to continue to improve the landscape and surrounding of its ground to support the growing community and diversity of Leeds.

Wat Buddharam Leeds

Trustees' Report

Use of Volunteers

The Temple is fortunate to have a number of volunteers who help with Temple works and event management. Also visiting Monks have been very beneficial in maintenance and building projects such as the cobbled entrance access. There is a need for an increased number of volunteers as the activities and work of this fast growing community. One of the main volunteer groups of the temple are students from the University of Leeds' Thai Society. However, in order to work in the Sunday school (Wat Buddharam Leeds' Centre of Thai Language and Culture school), eg as teachers, volunteers have to meet the school's policy and requirements.

The temple has been granted with tier 5 Sponsor License in June 2017. Going forward, we will be able to sponsor for example Thai Language Teachers, Meditation Teachers, Monks, and Counsellor to further the works of our charity.

Communication and the use of social media

The Trustees of Wat Buddharam Leeds recognise the importance of communicating our activities to a wider audience. We have engaged widely with social media by publishing a website and Facebook presence. Facebook particularly is proving to be an invaluable tool for communicating our events and reporting all activities. This year, we have used leaflets and posters in Thai Restaurant in Leeds, Yorkshire and nearby city as additional communication channel. Another new communication channel is our calendars with dates of key events for the upcoming year that we distribute for free.

Religious Activities

With Monks in residence we are able to meet the religious needs of the community by offering daily chanting and meditation practices at the Temple. Each day our supporters generously offer lunch to the Monks before noon and partake in the food offering ceremony. All religious activities are open to everyone regardless of faiths and beliefs.

Chanting and Meditation Practice

Meditation practice is a fundamental part of Buddhism and we are pleased to offer facilities for this. The Temple provides meditation and quiet reflection where we offer free meditation classes that are open to all.

As part of the Monks' daily rituals they perform their own chanting and meditation twice daily from 06.00 to 07.30 and again from 18.00 to 19.30. These sessions are open to everyone, either to participate or to just simply observe. However, when covid hits in 2020, we've increased the use of social media to reach out to our community. One successful and effective method found to be working for our charity were

Wat Buddharam Leeds

Trustees' Report

Facebook Live and post; this is where everyone can join and access to the post and video in their own time at home.

Counselling and Bereavement Support

As a religious organisation we recognise that our monks will be called upon by the community to offer counselling in difficult times. Wat Buddharam Leeds undertakes this support with sympathy and respect, and is happy to work with professional service providers whenever appropriate.

The charity has increased the number of mediation and counselling sessions during Covid to ensure that everyone who are interested can get the benefit of the service. However, during lockdown we have replaced this with online session and telephone counselling. This is to ensure that people have easiest access to support during this difficult time; especially those who lost their loved ones.

Interfaith Dialogue

Enhancing interfaith dialogue is one of the objects of Wat Buddharam Leeds, and we are working on providing a facility in the Temple where interfaith groups will be able to meet.

Community Engagement

The Temple is working towards increasing activity within the community. Excellent relations have been established with the Local Police, and we consult with our local Police liaison officer prior to all events, leaflet drops etc. We extend our thanks for the tremendous support and help that has been received.

Other user groups

Thai food for good deed

Since 2016 "Thai food for good deed" has grown its popularity. We have had more volunteer approaching the charity to offer help and support based on their field of expertise. Food crafting class and Thai Therapy class has been made available to member and public to join and gain the knowledge from the expert. From March 2020, the charity have decided to postpone the class until further noticed due to Covid-19 for Safety of Staff and public.

Wat Buddharam Leeds Trustees' Report

Gift Aid

Wat Buddharam Leeds is very appreciative of the continuing Gift aid scheme by the UK Government. These are early days for the charity, and we are looking to adopt an on-line database service to record all donations, whether made under Gift Aid or not. We are aware of the Gift Aid Small Donations Scheme (GASDS), and we are working on achieving a history of fully compliant claims which will enable us in the future to make additional claims under this benefit. This is a project that the charity has been working toward and close to the submit the first claim.

Future Plans

Since the start of the charity, we have now got a good structure to follow. There are classes taking place though out the year for public and members to join at free of charge. Moving forward, as our community becomes more diverse, we see the need to enhance the quality of English Language for our Volunteer Charity Workers to reduce the language barrier to enhance more of culture exchange. Therefore, we are planning to organise English Language course for our charity workers to attend.

Also continue to improve communication channels, such as more interactive on social media for the quick and effective communication.

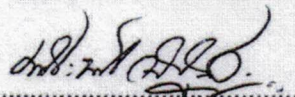
Trustees' Statement of thanks and Appreciation

The Trustees of Wat Buddharam Leeds recognise the significant contribution of so many individuals who have helped throughout the year.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 04th April 2021 and signed on its behalf by:



Watana Somboon
Trustee

Wat Buddharam Leeds

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Wat Buddharam Leeds for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Independent Examiner's Report to the Trustees of Wat Buddharam Leeds

I report on the accounts of the company for the year ended 31 July 2020, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income is not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

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

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Chouleebhorn Messing
Messing & Co
Office 98
2 Old Brompton Road
London
SW7 3DQ

Wat Buddharam Leeds

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 July 2020

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 July 2020	Total Funds Year Ended 31 July 2019
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	125,451	-	125,451	24,132
Activities for generating funds	3	50,567	-	50,567	60,801
Total incoming resources		<u>176,018</u>	<u>-</u>	<u>176,018</u>	<u>84,933</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	-
Fundraising trading: cost of goods sold and other costs	4	8,236	-	8,236	12,731
Charitable activities	4	138,855	-	138,855	64,114
Governance costs	4	17,522	-	17,522	5,891
Total resources expended		<u>164,613</u>	<u>-</u>	<u>164,613</u>	<u>82,736</u>
Net movements in funds		11,405	-	11,405	2,197
Reconciliation of funds					
Total funds brought forward		<u>86,959</u>	<u>800,000</u>	<u>886,959</u>	<u>884,762</u>
Total funds carried forward		<u>98,364</u>	<u>800,000</u>	<u>898,364</u>	<u>886,959</u>

All incoming resources and resources expended derive from continuing activities.

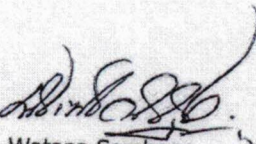
Wat Buddharam Leeds (Registration number: 09114829)
Balance Sheet as at 31 July 2020

		31 July 2020		31 July 2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		847,102		852,820
Current assets					
Debtors	9	8,781		7,476	
Cash at bank and in hand		<u>78,751</u>		<u>28,149</u>	
		87,532		35,625	
Creditors: Amounts falling due within one year	10	<u>1,270</u>		<u>1,486</u>	
Net current assets/(liabilities)			<u>86,262</u>		<u>34,139</u>
Total assets less current liabilities			933,364		886,959
Creditors: Amounts falling due after more than one year	11		<u>35,000</u>		<u>-</u>
Net assets			<u>898,364</u>		<u>886,959</u>
The funds of the charity:					
Restricted funds			800,000		800,000
Unrestricted funds					
Unrestricted income funds			<u>98,364</u>		<u>86,959</u>
Total charity funds			<u>898,364</u>		<u>886,959</u>

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

Approved by the Board on 04 April 2021 and signed on its behalf by:


Mali Pattinson
Trustee


Watana Somboon
Trustee

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 14.

Incoming resources

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% Reducing Balance
Fixtures and fittings	25% Reducing Balance

Foreign currencies

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 July 2020 £	Total Funds Year ended 31 July 2019 £
Donations and legacies				
Committed giving	-	-	-	
Temple Donation Box	-	-	-	19,375
Grant & Sponsorship	11,438	-	11,438	1,200
	<u>11,438</u>	<u>-</u>	<u>11,438</u>	<u>20,575</u>
Donations (Gift-Aid)				
Committed giving	103,704	-	103,704	1,513
Ad-Hoc Donations	10,309	-	10,309	2,044
	<u>114,013</u>	<u>-</u>	<u>114,013</u>	<u>3,557</u>
	<u>125,451</u>	<u>-</u>	<u>125,451</u>	<u>24,132</u>

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

3 Activities for generating funds

	Unrestrict ed Funds £	Restricted Funds £	Total Funds Year ended 31 July 2020 £	Total Funds Year ended 31 July 2019 £
Fund Raising Costs				
Temple Donation Box	-	-	-	-
Festival Events	50,567	-	50,567	60,801
Interest on cash deposits	-	-	-	-
	<u>50,567</u>	<u>-</u>	<u>50,567</u>	<u>60,801</u>

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2020

4 Total resources expended

Direct costs

Prizes for raffle and disposable cutlery and plates
 Monies paid to visiting and resident monks
 Gifts for visiting monks
 Sundry gifts
 Monk travel and subsistence
 Light & Heat, Rates and insurance
 Repairs and maintenance
 Telephone, computer and general office expenses
 Printing, posting and stationery
 Charitable donations to other temples
 Equipment hire and room hire for funding events
 Temple's Calendars and sundry expenses
 Land Improvements
 Expenses for Events
 Legal and professional costs
 Bank charges
 Depreciation of tangible fixed assets

	Donations and legacies	Fund Raising Costs	Temple Costs	Charitable Giving	Governance Costs	Total
	£	£	£	£	£	£
	-	-	-	-	-	-
	-	-	-	500	-	500
	-	4,248	-	-	-	4,248
	-	65	-	-	-	65
	-	82	17,969	-	-	18,051
	-	-	24,083	-	-	24,083
	-	-	7,277	-	-	7,277
	-	-	1,116	-	-	1,116
	-	-	2,457	-	-	2,457
	-	832	-	-	-	832
	-	228	-	-	-	228
	-	-	956	-	-	956
	-	-	343	-	-	343
	-	2,781	-	-	-	2,781
	-	-	-	-	17,522	17,522
	-	-	78,436	-	-	78,436
	-	-	5,718	-	-	5,718
	-	8,236	138,355	500	17,522	164,613

Wat Buddharam Leeds

Notes to the Financial Statements for the Year Ended 31 July 2020

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

6 Net income

Net income is stated after charging/(crediting):

	Year ended 31 July 2020	Year ended 31 July 2019
	£	£
Hire of plant and machinery - operating leases	-	-
Hire of other assets - operating leases	-	-
Depreciation of owned assets	<u>5,718</u>	<u>7,624</u>

7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 August 2019	829,950	66,962	896,912
Additions	-	-	-
Disposals	-	-	-
As at 31 July 2020	<u>829,950</u>	<u>66,962</u>	<u>896,912</u>
Depreciation			
As at 1 August 2019		44,092	44,092
Charge for the year	-	5,718	5,718
As at 31 July 2020		<u>49,810</u>	<u>49,810</u>
Net book value			
As at 31 July 2020	<u>829,950</u>	<u>17,152</u>	<u>847,102</u>
As at 31 July 2019	<u>829,950</u>	<u>22,870</u>	<u>852,820</u>

9 Debtors

	31 July 2020 £	31 July 2019 £
Other debtors	<u>8,781</u>	<u>7,476</u>

10 Creditors: Amounts falling due within one year

	31 July 2020 £	31 July 2019 £
Other creditors	(1,506)	(1,486)
Accruals and deferred income	<u>(1,506)</u>	<u>(1,486)</u>

Wat Buddharam Leeds
Notes to the Financial Statements for the Year Ended 31 July 2020

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11 Creditors: Amounts falling due after more than one year

	31 July 2020	31 July 2019
	£	£
Other creditors	<u>35,000</u>	<u>-</u>

12 Members' liability

The liability of the members is restricted to £10.

Wat Buddharam Leeds

Statement of financial activities by fund Year Ended 31 July 2020

13 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

14 Analysis of funds

	At 1 August 2019	Incoming resources	Resources expended	At 31 July 2020
	£	£	£	£
General Funds				
Unrestricted income fund	86,959	176,018	(164,613)	98,364
Restricted Funds				
Restricted income fund 1	800,000	-	-	800,000
	886,959	176,018	(164,613)	898,364

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2020	Total Funds 31 July 2019
	£	£	£	£
Tangible assets	47,102	800,000	847,102	852,820
Current assets	87,532	-	87,532	35,625
Creditors: Amounts falling due within one year	1,270	-	1,270	1,486
Creditors: Amounts falling due after more than one Year	35,000	-	35,000	-
Net assets	98,364	800,000	898,364	886,959