

VIETNAMESE BUDDHIST ASSOCIATION-UK

England & Wales · Charity number 1162186

Details

Status Registered

Legal form Other

Registered 2015-06-15

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

Contact

Address 25 Kelvin Gardens
Croydon
CR0 4UU

Phone 07500554421

Email vietnamesebuddhist.uk@gmail.com

Activities

Objects: TO ADVANCE THE BUDDHIST FAITH, IN PARTICULAR BUT NOT EXCLUSIVELY AMONGST THE VIETNAMESE COMMUNITY, BY PROVIDING A BASE IN THE UK FOR WORSHIP AND TO SHARE THE BUDDHIST FAITH AND TO LEARN MORE ABOUT THE BUDDHIST FAITH, TEACHINGS AND PHILOSOPHY

Activities: To advance the Vietnamese Buddhist faith in United Kingdom for the benefit of the public, in particular through the holding of prayers, meditation practice, meetings, Buddhist lectures, the public celebration of religious festivals and the distribution of literature on the Buddhist faith to enlighten others.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Environment/conservation/heritage, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£1,460	£21,808	-	-
2024-05-31	£8,168	£0	-	-
2023-05-31	£29,017	£8,727	-	-
2022-05-31	£14,098	£27,300	-	-
2021-05-31	£36,837	£661,725	-	-

Trustees

Name	Role	Appointed
Rev Con Van Dao	Chair	2013-08-15
HONG CAM NGUYEN		2015-06-15
HUNG THANH TANG		2017-01-09
NGUYEN TUAN BUI		2019-02-17
QUYNH NU TO TON		2019-02-17
VINH HUU TRAN		2023-07-10

VIETNAMESE BUDDHIST ASSOCIATION-UK

England & Wales - Charity number 1162186

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	June	2022		31	May	2023

Section A

Reference and administration details

Charity name	VIETNAMESE BUDDHIST ASSOCIATION - UK (VBA-UK)
Other names charity is known by	HỘI PHẬT GIÁO VIỆT NAM (VƯƠNG QUỐC ANH)
Registered charity number (if any)	1162186
Charity's principal address	Flat 4, 1 Lotus Close
	69 Rosendale Road
	London
	Postcode SE21 8BJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ven-THICH LE NGUYEN CON VAN DAO	Chairperson		
2	Mr HUNG THANH TANG	First Vice Chair		
3	Mr CAM HONG NGUYEN	Secretary		
4	Mr NGUYEN TUAN BUI			
5	Mrs NU TO TON QUYNH			
6				
7				
8				
9				
10				
11				
12				
13				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	New Ocean Accounting Services Ltd	19 Denham Crescent, Mitcham, Surrey CR4 4LZ

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Vietnamese Buddhist Association-UK is constituted as a charitable trust registered with the Charity Commission on 15 June 2015 under charity number 1162186.

How the charity is constituted
(eg. trust, association, company)

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Vietnamese Buddhist Association-UK (VBA) and the activities provided by the charity.

To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for oversee the finance and for the day-to-day management of the charity and report back with their recommendations at the full

meetings of the trustees. The sub-committees meet eight (8) times a year, and are also chaired by the Chairperson.

Trustee selection methods
(eg. appointed by, elected by)

The existing trustees are responsible for the recruitment of new trustees on the board. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensure that good relations are fostered between the Vietnamese Buddhist Association-UK (VBA) and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work.

Potential trustees are invited to attend trustees' meetings as observers and are given more detail of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Risk management

The trustees have examined the risks that the charity could be exposed to and have minimised these risks which could have an impact on the charity.

Insurance cover is in place, and the finances of the Vietnamese Buddhist Association-UK (VBA) are kept under review, with a reserve limit set to face unforeseen circumstances.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies, will be implemented when the charity has activities which involve those who work with children or other vulnerable groups within the Vietnamese Buddhist Association-UK (VBA).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are set out in the charity's trust deed and are summarised below:

- To advance the Vietnamese Buddhist faith in United Kingdom for the benefit of the public, in particular through the holding of prayers, meditation practice, meetings, Buddhist lectures, the public celebration of religious festivals and the distribution of literature on the Buddhist faith to enlighten others.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Our objectives are set out to reflect the Vietnamese Buddhist Association-UK faith and have the following aims:

- In the short-term: Organize four important Buddhist ceremonies in a year (February, May, August, November) and open short course for Vietnamese-British or those who want to learn about Buddhism each month.
- In the long-term: The charity's goal is to build a Vietnamese Buddhist Pagoda in London and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.
- We want to make our Vietnamese Buddhist Pagoda an accessible and welcoming venue where all Buddhists, or those who wish to know more about our faith, can gather together to learn about the Buddha's teachings and worship. Our pagoda will be open at all times with daily prayers, with the Sunday prayers being the focus of our activities. In addition to an open day, we will also hold an open week each year when we invite congregations from all other local religions to visit us.
- Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities. We will appoint about ten volunteers for running our organisation in the near future.
- All our trustees give up their time freely. We encourage all members of our Vietnamese Buddhist Pagoda to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups will be DBS checked.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- To help achieve the charity's goal, the charity has asked its members to donate £20 a month towards the day-to-day running costs, which has been received with overwhelming support.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Pagoda.

Religious activities

The charity provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The charity currently hire a hall each month for its activities. This is attended around 200 of its members, and on the 4 main events in the calendar this number increases to around 500. With a Vietnamese Buddhist Pagoda in place the charity expects to accommodate around 1,000 members at special events throughout the year.

Funeral services:

The charity provides a complete funeral service in line with Vietnamese tradition. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Vietnamese Buddhist burial procedures.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet at least three months operating costs for organisational activities.

Currently the reserve limit is set at £30,000. The charity does not have debit or credit cards and does not online banking facilities.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal funding sources


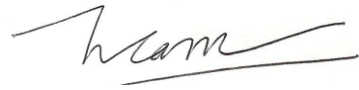
- The charity has two main sources of income from donations:
 1. Donations through those attending prayer; and
 2. Donations from members of £20 a month.
- The charity has no long-term investments.
- Our long-term ambition is to build a Vietnamese Buddhist Pagoda in London and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		Chair Ven. THICH LE NGUYEN CON VAN DAO
Full name(s)		
Position (eg Secretary, Chair, etc)		Secretary CAM HONG NGUYEN
Date	13 05. 2024	



Vietnamese Buddhist Association - UK		Charity No:	1162186	CC17a
Annual accounts for the period				
Period start date	1 June 2022	To	Period end date	

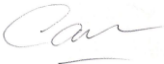

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income	Donations	S01	29,017	-	-	29,017	14,098
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities							
Other incoming resources		S04	-	-	-	-	-
		S05	-	-	-	-	-
Total incoming resources			29,017	-	-	29,017	14,098
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	8,727	-	-	8,727	27,300
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities							
Governance costs		S10	-	-	-	-	-
		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended			8,727	-	-	8,727	27,300
Net incoming/(outgoing) resources before transfers			20,290	-	-	20,290	- 13,202
Gross transfers between funds							
Net incoming/(outgoing) resources before other recognised gains/(losses)			20,290	-	-	20,290	- 13,202
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			20,290	-	-	20,290	- 13,202
Total funds brought forward			23,342	1,843	-	25,184	38,386
Total funds carried forward			43,631	1,843	-	45,474	25,184

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03		
Fixed assets						
Tangible assets (Note 9)	B01	-	651,825	-	651,825	651,825
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	651,825	-	651,825	651,825
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	45,474	-	-	45,474	32,184
Total current assets	B09	45,474	-	-	45,474	32,184
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	7,000
Net current assets/(liabilities)	B11	45,474	-	-	45,474	25,184
Total assets less current liabilities	B12	45,474	651,825	-	697,300	677,010
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	45,474	651,825	-	697,300	677,010
Funds of the Charity						
Unrestricted funds	B16	45,474			45,474	25,184
	B17	-			-	-
Restricted income funds (Note 13)	B18		651,825		651,825	651,825
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	45,474	651,825	-	697,300	677,010

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

Signature	Print Name	Date of approval
	Ven. THICH LE NGUYEN CON VAN DAO	13/05/2024
	CAM HONG NGUYEN	13/05/2024

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to the accounts for previous years.

Give details in this box of any material changes that have been made.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Section C**Notes to the accounts****(cont)****Note 3 Analysis of incoming resources***Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Donations	29,017	-
		-	-
		-	-
		-	-
		-	-
	Total	29,017	-
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Buddha statues	3,527	27,300
	Architect fees	5,200	-
	Telephone, postage and stationery	-	-
	Bank charges	-	-
	Sundry	-	-
	Total	8,727	27,300
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
None	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
Total	-	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year	-	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	651,825	-	-	1,449	-	653,275
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	651,825	-	-	1,449	-	653,275

9.2 Accumulated depreciation and impairment provisions

**Basis				SL	
** Rate				33%	

Balance brought forward	-	-	-	1,449	-	1,449
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	1,449	-	1,449

9.3 Net book value

Brought forward	651,825	-	-	-	-	651,825
Carried forward	651,825	-	-	-	-	651,825

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	7,000	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	7,000	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Premises	R	To acquire premises as a base for the charity

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
None	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
None			

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				

Note 15

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Vietnamese Buddhist Association – UK

On accounts for the year
ended

31 May 2023

Charity no
(if any)

1162186

Set out on pages

1 to 15

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

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

Basis of independent
examiner's statement

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

Independent
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

New Ocean

Date:

13.05.2024

Name:

New Ocean Accounting Services Limited

Relevant professional
qualification(s) or body
(if any):

Association of Chartered Certified Accountants

Address:	19 Denham Crescent
	Mitcham
	Surrey CR4 4LZ

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

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

VIETNAMESE BUDDHIST ASSOCIATION-UK

England & Wales - Charity number 1162186

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	June	2020		31	May	2021

Section A Reference and administration details

Charity name	VIETNAMESE BUDDHIST ASSOCIATION - UK (VBA-UK)
Other names charity is known by	HỘI PHẬT GIÁO VIỆT NAM (VƯƠNG QUỐC ANH)
Registered charity number (if any)	1162186
Charity's principal address	Flat 4, 1 Lotus Close
	69 Rosendale Road
	London
	Postcode SE21 8BJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ven-THICH LE NGUYEN CON VAN DAO	Chairperson		
2	Mr HUNG THANH TANG	First Vice Chair		
3	Mr QUANG TRAN	Second Vice Chair		
4	Mr CAM HONG NGUYEN	Secretary		
5	Mrs DUNG THI BUI	Treasurer		
6	Mrs NU TO TON QUYNH			
7	Mr NGUYEN TUAN BUI			
8				
9				
10				
11				
12				
13				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	New Ocean Accounting Services Ltd	19 Denham Crescent, Mitcham, Surrey CR4 4LZ

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Vietnamese Buddhist Association-UK is constituted as a charitable trust registered with the Charity Commission on 15 June 2015 under charity number 1162186.

How the charity is constituted
(eg. trust, association, company)

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Vietnamese Buddhist Association-UK (VBA) and the activities provided by the charity.

To assist in the smooth running of the charity the trustees have set up a number of sub-committees that help them oversee certain aspects of the charity's work. Sub-committees are currently set up for oversee the finance and for the day-to-day management of the charity and report back with their recommendations at the full

meetings of the trustees. The sub-committees meet eight (8) times a year, and are also chaired by the Chairperson.

Trustee selection methods
(eg. appointed by, elected by)

The existing trustees are responsible for the recruitment of new trustees on the board. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensure that good relations are fostered between the Vietnamese Buddhist Association-UK (VBA) and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work.

Potential trustees are invited to attend trustees' meetings as observers and are given more detail of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Risk management

The trustees have examined the risks that the charity could be exposed to and have minimised these risks which could have an impact on the charity.

Insurance cover is in place, and the finances of the Vietnamese Buddhist Association-UK (VBA) are kept under review, with a reserve limit set to face unforeseen circumstances.

Appropriate Disclosure and Barring Service (DBS) checks, supported by regularly reviewed policies, will be implemented when the charity has activities which involve those who work with children or other vulnerable groups within the Vietnamese Buddhist Association-UK (VBA).

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are set out in the charity's trust deed and are summarised below:

- To advance the Vietnamese Buddhist faith in United Kingdom for the benefit of the public, in particular through the holding of prayers, meditation practice, meetings, Buddhist lectures, the public celebration of religious festivals and the distribution of literature on the Buddhist faith to enlighten others.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Our objectives are set out to reflect the Vietnamese Buddhist Association-UK faith and have the following aims:

- In the short-term: Organize four important Buddhist ceremonies in a year (February, May, August, November) and open short course for Vietnamese-British or those who want to learn about Buddhism each month.
- In the long-term: The charity's goal is to build a Vietnamese Buddhist Pagoda in London and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.
- We want to make our Vietnamese Buddhist Pagoda an accessible and welcoming venue where all Buddhists, or those who wish to know more about our faith, can gather together to learn about the Buddha's teachings and worship. Our pagoda will be open at all times with daily prayers, with the Sunday prayers being the focus of our activities. In addition to an open day, we will also hold an open week each year when we invite congregations from all other local religions to visit us.
- Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities. We will appoint about ten volunteers for running our organisation in the near future.
- All our trustees give up their time freely. We encourage all members of our Vietnamese Buddhist Pagoda to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups will be DBS checked.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- To help achieve the charity's goal, the charity has asked its members to donate £20 a month towards the day-to-day running costs, which has been received with overwhelming support.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Pagoda.

Religious activities

The charity provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers:

The charity currently hire a hall each month for its activities. This is attended around 200 of its members, and on the 4 main events in the calendar this number increases to around 500. With a Vietnamese Buddhist Pagoda in place the charity expects to accommodate around 1,000 members at special events throughout the year.

Funeral services:

The charity provides a complete funeral service in line with Vietnamese tradition. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Vietnamese Buddhist burial procedures.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet at least three months operating costs for organisational activities.

Currently the reserve limit is set at £30,000. The charity does not have debit or credit cards and does not online banking facilities.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal funding sources


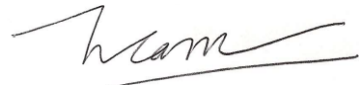
- The charity has two main sources of income from donations:
 1. Donations through those attending prayer; and
 2. Donations from members of £20 a month.
- The charity has no long-term investments.
- Our long-term ambition is to build a Vietnamese Buddhist Pagoda in London and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		Chair Ven. THICH LE NGUYEN CON VAN DAO
Full name(s)		
Position (eg Secretary, Chair, etc)		Secretary CAM HONG NGUYEN
Date	31 03. 2022	



Vietnamese Buddhist Association - UK		Charity No:	1162186	CC17a
Annual accounts for the period				
Period start date	1 June 2020	To	Period end date	

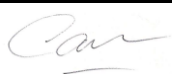
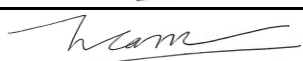
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds							
Voluntary income	Donations	S01	36,837	-	-	36,837	11,250
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	-
Incoming resources from charitable activities							
Other incoming resources		S05	-	-	-	-	-
Total incoming resources			36,837	-	-	36,837	11,250
Resources expended (Notes 4-8)							
Costs of Generating Funds							
Costs of generating voluntary income		S07	-	9,900	-	9,900	3,850
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities							
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	651,825	-	651,825	-
Total resources expended			-	661,725	-	661,725	3,850
Net incoming/(outgoing) resources before transfers			36,837	- 661,725	-	- 624,889	7,400
Gross transfers between funds							
Net incoming/(outgoing) resources before other recognised gains/(losses)			36,837	- 661,725	-	- 624,889	7,400
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds			36,837	- 661,725	-	- 624,889	7,400
Total funds brought forward			-	293	663,568	663,275	655,875
Total funds carried forward			36,544	1,843	-	38,386	663,275

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03		
Fixed assets						
Tangible assets (Note 9)	B01	-	651,825	-	651,825	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	651,825	-	651,825	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	100	-	100	500
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	38,286	-	-	38,286	662,775
Total current assets	B09	38,286	100	-	38,386	663,275
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)	B11	38,286	100	-	38,386	663,275
Total assets less current liabilities	B12	38,286	651,925	-	690,212	663,275
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	38,286	651,925	-	690,212	663,275
Funds of the Charity						
Unrestricted funds	B16	38,286			38,286	10,157
	B17	-			-	-
Restricted income funds (Note 13)	B18		651,925		651,925	653,118
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	38,286	651,925	-	690,212	663,275

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

	Signature	Print Name	Date of approval
		Ven. THICH LE NGUYEN CON VAN DAO	31/03/2022
		CAM HONG NGUYEN	31/03/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to the accounts for previous years.

Give details in this box of any material changes that have been made.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Section C**Notes to the accounts****(cont)****Note 3 Analysis of incoming resources***Incoming resources may be further analysed if this would help the reader of the accounts.*

		This year £	Last year £
Voluntary income	Analysis		
	Donations for charity running costs	36,837	3,645
	Donations for acquiring premises	-	7,605
		-	-
		-	-
	Total	36,837	11,250
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Hall hire and insurance	-	3,850
	Repairs and maintenance	9,870	-
	Telephone, postage and stationery	-	-
	Bank charges	30	-
	Sundry	-	-
	Total	9,900	3,850
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
None	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
	Total	-

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year	-	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Note 9**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	1,449	-	1,449
Additions	651,825	-	-	-	-	651,825
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	651,825	-	-	1,449	-	653,275

9.2 Accumulated depreciation and impairment provisions

**Basis			SL	
** Rate			33%	

Balance brought forward	-	-	-	1,449	-	1,449
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	1,449	-	1,449

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	651,825	-	-	-	-	651,825

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	100	500	-	-
Prepayments and accrued income	-	-	-	-
Total	100	500	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	22,000	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	22,000	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Premises	R	To acquire premises as a base for the charity

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
None	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
None			

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
None			

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties	None			
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
None				

Note 15

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Vietnamese Buddhist Association – UK

On accounts for the year
ended

31 May 2021

Charity no
(if any)

1162186

Set out on pages

1 to 15

Respective
responsibilities of
trustees and examiner

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

It is my responsibility to:

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

Basis of independent
examiner's statement

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

Independent
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

New Ocean

Date:

31.03.2022

Name:

New Ocean Accounting Services Limited

Relevant professional
qualification(s) or body
(if any):

Association of Chartered Certified Accountants

Address:	19 Denham Crescent
	Mitcham
	Surrey CR4 4LZ

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

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