

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1ST APRIL 2025
FOR**

WAT ARUN NORFOLK

WAT ARUN NORFOLK
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FOR THE YEAR ENDED 1ST APRIL 2025

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WAT ARUN NORFOLK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1ST APRIL 2025

The trustees present their report and the financial statements of the Charity for the year ended 1st April 2025. The trustees have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The WAT ARUN NORFOLK objectives are to promote Theravada Buddhism for the Thai Community and the public benefit, as follows:

- a) Ultimately establishing a permanent temple where the Dhamma can be studied and taught and where meditation can be practiced.
- b) Using the teaching of Theravada Buddhism and meditation to benefit the Thai Community and public.
- c) Providing support to Buddhist Monks in their studies and pastoral duties.
- d) Raising public awareness of Theravada Buddhism and meditation.

Significant activities

The main activities undertaken in relation to the purposes of the charity are as follows

The Temple is open to the public 365 days a year.

Supporters may follow activities live by streaming on social media. Monks, Temple supporters and visitors participate in morning and evening chanting followed by meditation.

Visitors are made welcome at early lunch that is followed with a blessing by the Monks.

Several Buddhist ceremonies are held throughout the year on special Buddhist days.

There are several significant activities which attract many attendees including Kathina, Songkran (Thai New Year) and Vesak Day. These events include chanting by the Monks, some of whom will be visiting from other Temples followed by a food offering for the Monks and those attending. The events may include a celebration with a parade and music.

WAT ARUN NORFOLK have also used local restaurants for other events which would attract members of the public.

The Monks visit outside organisations to demonstrate chanting and meditation and to carry out blessings.

Volunteers

Many volunteers visit the Temple. The Trustees would like to thank the volunteers for their hard work.

WAT ARUN NORFOLK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1ST APRIL 2025

Public benefit

Public benefit is at the heart of what it means to be a charity. Two key principles define this area:

1. There must be identifiable benefits.
2. The benefits must be to the public.

The trustees must state compliance:

1. Review the activities undertaken for the public benefit.
2. State whether they have complied with this duty.

The main activities undertaken to further the charities purposes for the public benefit are described in this report. The aim is to attract as many members of the public as possible to attend the Temple.

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

1. Meditation Practice and Dharma Talk at WAT ARUN NORFOLK

WAT ARUN NORFOLK monks support and welcome members of public who are interested in meditation practice and Dharma talk. The Dharma talk is given by monks that is the talk about Dharma principles of the Buddha that can be followed in daily lives of people also available on social media.

Also, the meditation practice will be used in daily life of them with wisdom and consciousness for those who are interested in practicing and participating.

2. Shop/Restaurant/House blessing ceremonies supported by WAT ARUN NORFOLK Monks

Shop, Restaurant and House blessing are a Buddhist tradition that can be found in Buddhist and Thai belief in the United Kingdom. The Buddhist monks are invited to the restaurants/houses/shops (recently moved into or newly owned) where an owner wishes having their premise blessed. Usually, the ceremony is performed by the monks who do blessing and give a holy water as a head monk walks through rooms of a house, restaurant and shop accompanied by the shop or house owner. The monks requested by house or shop owners to anoint front-windows or doors of their properties for prosperity and good luck. Similarly, the blessing home and its occupants are hoped that the family occupying the home or running the shop will be healthy, in prosperity, in good luck, free from bad spirits and successful in business.

3. Vesak Day Sermon ceremony by WAT ARUN NORFOLK

Vesak Day sermon is one of the most important Buddhist festivals. It is also known as Vesak Day or Buddha Day. It is a celebration of Buddha's birthday and for some Buddhists marks his enlightenment (when he discovered life's meaning). It is also a time to reflect on his teachings and what it means to be a Buddhist.

On the Vesak day, Thai Buddhists like to make merit and offer food to monks in the morning, also arrange sweet and savory deck to make merit and offer food to monks at the temple, including sharing the merit to deceased relatives, doing meditation, listening to sermons, keeping Buddhist precepts that may have other merits such as not doing sins, mainly doing good and following the Buddha's teachings.

Also on that day, there is a ceremony for people to walk around the Buddha statue for 3 rounds in remembrance of the Buddha, Dharma and Buddhist monks where flowers, candles and incense sticks are held as worship. Whilst, walking and calming the mind and remembering the Buddha with chanting Itipiso (Round one). To remember the Dharma with chanting Savaagkhato (Round two) and remembering the Buddhist monks with the recitation of Supatipanno (Round Three).

WAT ARUN NORFOLK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1ST APRIL 2025

Public benefit continued

4. Tod Phapa Ceremony (Robe-Offering ceremony in Buddhism) by WAT ARUN NORFOLK

Offering robes to Buddhist monks at the temple calls making merit known as offering robes that is to give robes to monks, it is one kind of merit making in Buddhism that has existed for long time, the offering robes can be done at any time of the year by providing and support the monastery by this activity. Moreover, this activity strengths unity and love in the community also sharing and helping each other between Thais and monks. Then monks get robes to use, afterwards those Thais receive merit and the merit given to dead relatives, then make a wish for happiness, listen to the Dharma, keep precepts, pray and do meditation either.

5. Funeral ceremony supported by WAT ARUN NORFOLK Monks

A funeral ceremony is Buddhist funeral tradition and rite for the dead persons whose relatives wish his/her soul in peace and make merit for the deceased. The ritual unique to funeral rites is an offering of robe and cloth to monks, this is called 'Pamsukula' that means 'forsaken robe'. Then monks chant and teach Dharma to people and relatives of the dead for the benefits such as the nature of life, life cycle and death called 'Samsara'. The monks support the relatives of the deceased by doing the funeral ceremony either at the Temple or at a relative's house of the deceased.

6. Prayer and meditation ceremony hosted by WAT ARUN NORFOLK

Many of Buddhist festivals such as New Year's Eve festival and so on, praying over the year is the beginning of bringing religious dimensions into the New Year's Eve activity that welcomes the new year with the sound of prosperity, Buddha's blessing and prayers for prosperity, beginning a new prosperous life. Monks at WAT ARUN NORFOLK hosted the praying and meditating ceremony for any people who are interested in the meditation.

WAT ARUN NORFOLK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1ST APRIL 2025

FINANCIAL REVIEW

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Temple activities during the year included the following.

The Temple is functioning 365 days each year.

Each day starts with early morning chanting and meditation that is followed by a food offering to the Monks later in the morning and a blessing from the Monks. Everyone is given a warm welcome.

Evening chanting takes place that is followed by meditation.

The blessings from the Monks are chanted in the traditional Pali Buddhist language.

Events as previously detailed where food is provided free of charge.

Regular events would typically attract the following numbers

Weekday chanting / meditation average of eight participants

Weekend chanting / meditation with more participants

Kathina, Songkran and Vesak Day events 300 each ceremony participants

Financial position

During the year to 1st April 2025.

The Trustees would like to thank all those that gave donations and pledges towards the new Temple building.

Reserves policy

The Trustees have reviewed reserves as follows:

The amounts are rounded for clarity.

Steady income is received throughout the year with more income received during April, August and October at the events held at the Temple.

Monthly fixed expenditure for premises runs at £2,500. The reserves policy keeps reserves sufficient to cover two months fixed expenditure. This amounts to £5,000.

Money is being saved to assist with the acquisition of a Temple building. This amounts to £135,000.

Further details of reserves at 1st April 2025

	Exclude from reserves	Reserves
Total funds		140,000
Tangible fixed assets not available for general purposes	-	
New Temple building	135,000	(135,000)
Actual reserves		5,000
Amount required by the reserves policy		5,000
Excess		Nil

Trustees consider that the reserves are sufficient to cover the day-to-day operation of the charity.

WAT ARUN NORFOLK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1ST APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) governed by its constitution and regulated by the Charity Commission for England and Wales.

Recruitment and appointment of new trustees

All Trustees are Volunteers

New trustees are chosen for their skills and suitability to work as a member of the team of Trustees.

WAT ARUN NORFOLK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1ST APRIL 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

There are currently eight Trustees with at least one Trustee being on hand for day-to-day management of the Temple.

Induction and training of new Trustees

The Charity Commission Publication "The Essential Trustee: what you need to know, what you need to do" has been read by all Trustees and discussions held between the Trustees to reinforce understanding of the main points.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number 1167297
(England and Wales)

Registered office: Woodforde Farm Weston Longville Norwich Norfolk NR9 5LG

Trustees at 1st April 2025:

**Phrasakaya Puttiyawong
Phramaha Jirawath Wiboonphon
Bhuminund Siripattananund
Angkanung Charlton
Buppha Khamphachat
Jongrak McGregor
Bunruam Jonas
Nusara Thrower
Usanee Toy**

Independent examiner
Anthony James D'Amato
ACA FCCA

Bank
HSBC

Accountant
Anthony James D'Amato
ACA FCCA

Approved by the trustees on 21 January 2026 and signed on their behalf by:

Phramaha Jirawath Wiboonphon – Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WAT ARUN NORFOLK**

Independent examiner's report to the trustees of WAT ARUN NORFOLK ('the charity')

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 1st April 2025.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the **Charities Act 2011** and for ensuring that they are prepared in accordance with the **Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)**.

Having satisfied myself that the Charity is not required to be audited under **section 144 of the Charities Act 2011** and is eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under **section 145 of the Charities Act 2011**.

In carrying out my examination, I have followed the **Directions given by the Charity Commission** under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with **section 130 of the Charities Act 2011**; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of the **Charities Act 2011**; or
4. the accounts have not been prepared in accordance with the **methods and principles of the Charities SORP (FRS 102)**.

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



Anthony James D'Amato ACA FCCA

21st January 2026

WAT ARUN NORFOLK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1ST APRIL 2025**

		12 months 2025 Unrestricted funds £	12 months 2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,204	52,521
Other income		57,788	1,075
Total		113,992	53,595
 EXPENDITURE ON			
Charitable activities			
General		44,852	47,305
NET INCOME/(EXPENDITURE)		69,140	6,290
 RECONCILIATION OF FUNDS			
Total funds brought forward		71,410	65,120
 TOTAL FUNDS CARRIED FORWARD		<u><u>140,550</u></u>	<u><u>71,410</u></u>

CONTINUING OPERATIONS

All income and expenditure have arisen from continuing activities.

The notes form part of these financial statements

WAT ARUN NORFOLK

**BALANCE SHEET
AT 1ST APRIL 2025**

		2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	<u>286</u>	<u>286</u>
 CURRENT ASSETS			
Cash at bank and in hand		82,168	67,712
Gift aid claims due from HMRC		56,484	-
Rent deposit		3,790	3,790
		<u>142,442</u>	<u>71,502</u>
 CREDITORS			
Amounts falling due within one year	5	<u>2,178</u>	<u>378</u>
 NET CURRENT ASSETS		<u>140,264</u>	<u>71,124</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>140,550</u>	<u>71,410</u>
 NET ASSETS		<u>140,550</u>	<u>71,410</u>
 FUNDS	6		
Unrestricted funds		<u>140,550</u>	<u>71,410</u>
 TOTAL FUNDS		<u>140,550</u>	<u>71,410</u>

The notes form part of these financial statements

continued...

WAT ARUN NORFOLK
BALANCE SHEET - CONTINUED
AT 1ST APRIL 2025

These financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102). They were approved by the trustees on 21 January 2026 and signed on their behalf by:



Phramaha Jirawath Wiboonphon – Trustee

The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1ST APRIL 2025**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Computer equipment and equipment - over 5 years

Taxation

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

Fund accounting

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

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

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

2. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u> -</u>	<u> -</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 1ST APRIL 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 1st April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1st April 2025.

4. TANGIBLE FIXED ASSETS

	Equipment	Computer equipment £		Totals £
COST				
Brought forward	429	387		816
Additions	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 1ST APRIL 2025	<u>429</u>	<u>387</u>	<u> </u>	<u>816</u>
 DEPRECIATION				
Brought forward	143	387		530
Charge for period	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 1ST APRIL 2025	<u>143</u>	<u>387</u>	<u> </u>	<u>530</u>
 NET BOOK VALUE				
At 1 st April 2024	286	-		286
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 1 st April 2025	<u>286</u>	<u>-</u>	<u> </u>	<u>286</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>2,178</u>	<u>378</u>

WAT ARUN NORFOLK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 1ST APRIL 2025

6. MOVEMENT IN FUNDS

	At 02.04.24	12 months Net movement in funds	At 01.04.2025
	£	£	£
Unrestricted funds			
General fund	71,410	69,140	140,550
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,410</u>	<u>69,140</u>	<u>140,550</u>

The notes form part of these financial statements

continued...

WAT ARUN NORFOLK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 1ST APRIL 2025**

6. MOVEMENT IN FUNDS – continued

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

	12 months Incoming resources £	12 months Resources expended £	12 months Movement in funds £
Unrestricted funds			
General fund	113,992	44,852	69,140
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>113,992</u>	<u>44,852</u>	<u>69,140</u>

Comparatives for movement in funds

	At 02.04.2024 £	12 months Net movement in funds £	At 01.04.2025 £
Unrestricted Funds			
General fund	65,120	6,290	71,410
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,120</u>	<u>6,290</u>	<u>71,410</u>

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

	12 months Incoming resources £	12 months Resources expended £	12 months Movement in funds £
Unrestricted funds			
General fund	53,595	47,305	6,290
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,595</u>	<u>47,305</u>	<u>6,290</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st April 2025.

The notes form part of these financial statements

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WAT ARUN NORFOLK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1ST APRIL 2025**

	12 months 2025 £	12 months 2024 £
INCOME AND ENDOWMENTS		
Donations and legacies	56,204	52,521
Gift aid receipts from HMRC	56,484	-
Interest received	1,304	1,075
	<hr/>	<hr/>
Total incoming resources	113,992	53,595
EXPENDITURE		
Charitable activities		
Accountancy	1,784	580
Bank Charges	204	288
Independent examination	600	-
Food and kitchen supplies	1,242	73
Grants to Buddhist organisations	400	2,346
Insurance	387	349
Light and heat	8,256	7,621
Miscellaneous expenses	282	274
Office and general administrative expenditure	400	200
Internet and telephone	658	1,291
Rates and water	1,723	1,500
Rent of temple building	22,800	22,800
Repair and maintenance	-	111
Equipment rental	556	2,137
Travel	4,764	3,280
Depreciation	-	239
Legal and professional fees	-	3,442
Waste collection	796	774
	<hr/>	<hr/>
Total resources expended	44,852	47,305
	<hr/>	<hr/>
Net income/(expenditure)	<u>69,140</u>	<u>6,290</u>

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Issuer Brentwood Accounting and Tax

Document generated Thu, 22nd Jan 2026 13:02:47 GMT

Document fingerprint 5e6626c77f1acdd339047cfc4fa4e98b

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Thu, 22nd Jan 2026 13:15:21 GMT	Phra Jirawath Wiboonphon signed the envelope (49.106.120.19)
Thu, 22nd Jan 2026 13:15:21 GMT	This envelope has been signed by all parties (49.106.120.19)
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