

Dhammakaya Europe International

(A charitable company limited by guarantee)

Trustees report

For the year ended 31st December 2022

The Trustees present their annual report together with the financial statements of the DHAMMAKAYA EUROPE INTERNATIONAL for the year 1 January 2022 to 31 December 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019),

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity also operates under the names DEI and Wat Phra Dhammakaya Manchester.

Reference and administrative details

Trustees	Phra Wairot Treenet Phra Veera Vingvorn Phra Nicholas Thanissaro Phra Seri Rujisri Phra Pichit Choompolpaisal Phra Ronnapop Lapcharoen (appointed 5 August 2023)
Company registered number	6431232
Charity registered number	1171318
Registered office	233A Edgeley Road Stockport SK3 0TL
Company secretary	Phra Pichit Choompolpaisal
Chief executive officer	Phra Seri Rujisri
Accountants	Brentwood Accounting and Tax 1A CR Farm Estate Brentwood Road Herongate Essex CM13 3LH
Independent examiner	M J Goldman Chartered Accountants Hollinwood Business Centre Albert Street Oldham Lancashire OL8 3QL

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Objectives and activities

Policies and objectives

The purpose of the charity as set out in the governing document, memorandum, and articles of association, is to advance the Buddhist religion and in furtherance of this to promote meditation.

The word "Dhammakaya" has the following meaning:

"Dhamma" - refer to the teaching of The Lord Buddha,

"Kaya" - refer to each person's physical body that contains enlightenment.

"Dhamma" and "Kaya" are Buddhist terms written in the Pali language,

In setting objectives and planning for activities. the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit running a charity (PB2)',

Activities undertaken to achieve objectives

The Charity aim is to advance the Buddhist religion. This is done by holding ceremonies that include monks giving Dhamma talks mainly to promote peace and goodness in society. In addition, meditation gives people a clear rested mind aimed at spreading peace and goodness through society.

The following activities have been carried out using Zoom:

There are several activities undertaken on Buddhist special days. These include ceremonies with a blessing from the monks and meditation. These have included people from the local community of several religious traditions not just Buddhist.

There are a significant number of participants from the Thai community, in addition, the Temple is attracting non-Thai participants from the local community

The short-term aims are to attract more participants on Zoom for ceremonies and meditation.

The long-term aims are to complete the refurbishment work giving a Buddhist Temple for the community to use and appreciate the serenity and calm atmosphere.

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Objectives and activities

Main activities undertaken to further the Charity's purposes for the public benefit.

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

Manchester Temple activities are broadcast using Zoom as follows:

The temple is open to the public 365 days a year, The Monks, volunteers, and visitors participate in morning and evening chanting followed by meditation. Visitors are made welcome at lunch that are followed by a blessing by the Monks. The main ceremony is held on the first Sunday of the month, an annual Kathina ceremony is held, and invitations are extended to the local community, Meditation classes are held each week There is a well-maintained dormitory and washing facilities that are well used. There is a small carpark and garden.

Monks visit outside organisations to demonstrate meditation. These include schools, public and private organisations.

There are an average of two monks at the Temple and one Temple staff

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 carry out the following

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

The Temple at Manchester is open 365 days of the year with all visitors given a warm welcome. The monks perform morning and evening chanting followed by meditation.

A monthly ceremony is held during the early hours of the first Sunday of every month. This finishes about lunch time and attract 25 to 30 Zoom participants. The ceremony is conducted in Thai,

Our method of meditation is simple and non-intrusive, suitable for persons of any faith. Each week meditation classes are held.

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

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Objectives and activities

Volunteers

Twenty volunteers share their help with someone visiting every day of the year to cook food, offer food to the monks, help with cleaning and renovation, and help with ceremonies. Volunteers give some hours of their time each week. The trustees would like to thank the volunteers for their dedicated work.

Achievements and performance

Main achievements of the Charity

The Manchester Temple activities during the year include the following:

The Temple was open to the public 365 days of the year. The following were broadcast on Zoom:

Meditation is held in the main hall from 09.00 to 11.00 every morning that is led by a monk with audio available in English. The public are welcome to attend for all or part of the event and are welcome to stay for lunch that is followed by a blessing from the monks. The meditation and lunch are free of charge and donations are welcome but not compulsory.

Evening chanting, that includes meditation, takes place between 18.00 and 19.00 every day. The public are welcome.

Buddhist special days are Celebrated where visitors receive a blessing from the monks and food is provided free of charge.

Review of activities

Temple activities consists of regular and annual events.

The first Sunday of the month ceremony starts during the early hours and finishes at lunch time, this attracted 25 to 30 participants on Zoom.

Some mediation was done using Zoom.

The annual Kathina ceremony during October attracted both an attendance at the Temple and Zoom participants. This is the main annual activities which most Buddhist people intend to accumulate merit for future life.

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For the year ended 31st December 2022

Achievements and performance

Review of activities

Where possible the Internet was used to communicate ceremonies and meditation to supporters. Meditation classes were held Tuesday evening twice each month. Improvement work to the ladies dormitory was completed in December.

Improvement to reception area of Temple building

This project has suffered a setback due to technical difficulties. This has curtailed some meditation and ceremony activities of the Temple.

Monks and Temple staff

Some sickness was experienced that reduced the number of monks and staff available. This has curtailed some meditation and ceremony activities of the Temple.

Abbotts travel commitments

The Abbott needed to fulfil certain visits to Buddhist Temples both in the UK and overseas. This has curtailed some meditation and ceremony activities of the Temple.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Financial position

Donation income, expenditure and bank and cash balances all decreased.

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Reserves policy

The Trustees have reviewed reserves as follows:

The amounts are rounded for clarity.

The average amounts of monthly income have fallen short of monthly expenditure. This includes planned refurbishments to the Temple that is financed by day-to-day donation receipts. The reserves required to provide a financial cushion in the bank account to support Temple activities are estimated at £30,000. Tangible fixed assets are excluded from reserves. In addition, the Temple buildings are old and £20,000 is committed to cover emergency repairs, £40,000 to cover improvements to the building during 2023 and £70,000 for the purchase of a property close to the Temple for female Temple staff.

	Exclude from reserves £	Reserves £
Total funds		593,075
Tangible fixed assets not available for general purposes	431,000	
Committed to cover emergency repairs and new vehicle	20,000	
Committed for improvement works during 2023	40,000	
Committed to purchase a property close to the Temple for Temple staff to live	70,000	(561,000)
Actual reserves		32,075
Amount required by reserves policy		30,000
In our judgement, the actual reserves are broadly in line with required reserves.		

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Financial review

Improvement to reception area of Temple building

This project has suffered a setback due to technical difficulties. This has curtailed some meditation and ceremony activities of the Temple. Donation income has fallen because of this factor. In addition, the cost of the project has increased over the budget.

Monks and Temple staff

Some sickness was experienced that reduced the number of monks and staff available. This has curtailed some meditation and ceremony activities of the Temple. Donation income has fallen because of this factor.

Structure, governance, and management

Constitution

Dhammakaya Europe International (DEI) is registered as a charitable company limited by guarantee and not having a share capital, as defined by the Companies Act 2006. DEI was set up by a Memorandum of Association and Articles of Association at Companies House on 19 November 2007 and registered as a charity with Charity Commission on 25 January 2017.

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

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

Organisational structure and decision-making policies

The Trustees With the title "Phra" in their name are Buddhist monks. Usually, monks ordain after graduation from university. They thus possess good organisational skills in managing temple property. The four Monks are operating the Temple in Manchester with the help of 12 volunteers. One monk act as the abbot of the temple, the day-to-day operation decision-making is reached by agreement between the monks and temple staff. The main decision-making is made with the meeting of Trustees. Each Trustee has one vote according to Articles of Association paragraph 6.

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Structure, governance, and management

Policies adopted for the induction and training of Trustees

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

The Summary document was given to the new Trustees With discussions being held between the new and existing Trustees.

Related party relationships

The Temple cooperates with The Council of Thai Buddhist Monks of the United Kingdom of Great Britain and Ireland (CTBMUK) which consists of 31 temples, such as, Wat Buddhapadipa (London, HQ of CTBMUK, the first Thai temple in UK), Wat Mahathat UK (Kings Bromley, secretary of CTBMUK) and so on. CTBMUK has an annual conference which takes place in an appropriate temple by circular selection. There might be some special conferences during the year, these conferences purposes are to share their activities, events, discussion recent issue and UK visa,

The Temple coordinates with all Buddhist temples in UK, particularly in Northwest of UK, As limited of monks, the Temples need to coordinate each other to cover all respect of Buddhist regulation, especially for home or restaurant blessing visit including funeral ceremony.

The Dhammakaya group of UK and Europe-wide Temples meet every three months. The meeting includes decision making over the agreement of the cash flows for European Buddhist Network Internal.

The Dhammakaya Foundation in Thailand has a large modern Buddhist Temple in North of Bangkok. Monks and Temple staff attend training at this facility before joining the Temple in the UK. The Global Buddhist Network GBN internet channel 24-hour daily broadcast is prepared from a collaboration between the Dhammakaya Foundation in Thailand and a Temple in the USA. Dhammakaya Europe International uses this broadcast facility free of charge.

The Dhammakaya Foundation in Thailand has 5,000 monks plus Temple staff. During 2022 money was spent to provide rice, food, water, and medicine to feed the monks and Temple staff. Dhammakaya Europe International has not received any money from The Dhammakaya Foundation in Thailand.

Dhammakaya International Society of the United Kingdom (DISUK) has provided financial assistance and administration assistance during the Manchester Temple establishment, refurbishment and building project. Dhammakaya North United Kingdom has provided decoration, renovation and support during the Temple refurbishment and building project. In addition, a Buddhist research project with King's College University of London is organised by DISUK.

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Structure, governance, and management

Related parties

The following trustees of Dhammakaya Europe International are also trustees of other Temples as follows:

DEI Dhammakaya Europe International

DISUK Dhammakaya International Society of the United Kingdom

DNUK Dhammakaya North United Kingdom

MCG Meditation Centre of Glasgow

	DEI	DISUK	DNUK	MCG
Phra Wairot Treenet	Yes	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	Yes	No
Phra Nicholas Thanissaro	Yes	Yes	Yes	No
Phra Seri Rujisri	Yes	No	No	No
Phra Pichit Choompolpaisal	Yes	Yes	Yes	Yes

Phra Wairot Treenet and Phra Veera Vingvorn are also trustees of some European Temples.

Payments amounting to £9,204 and £20,663 were made to Dhammakaya International Society of the United Kingdom. Payments amounting to £2,235 were made to Dhammakaya North United Kingdom. Payments amounting to £2,000 were made to Meditation Centre Glasgow

Payments of £17,956 were made to seven European Temples. Payments amounting to £29,171 were made to Temples in Thailand. While, payments totalling £4,640 were made to other UK based Buddhist organisations.

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Structure, governance, and management

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year, under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business,

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Phra Ronnapop Lapcharoen

Dhammakaya Europe International

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Independent examiners report

For the year ended 31st December 2022

Independent Examiner's Report to the Trustees of Dhammakaya Europe International ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 12 to 21.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act').

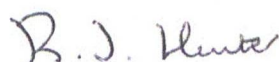
Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



R Hunter FCA

M J Goldman (Chartered Accountants)
MJG Accounts Limited
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Dhammakaya Europe International
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Statement of financial activities (incorporating income and expenditure account)

For the year ended 31st December 2022

	Note	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:				
Donations and legacies	3	144,529	144,529	242,601
Expenditure on:				
Charitable activities	4	153,115	153,115	165,135
Net movement in funds		<u>(8,586)</u>	<u>(8,586)</u>	<u>77,466</u>
Reconciliation of funds:				
Total funds brought forward		601,661	601,661	524,195
Net movement in funds		(8,586)	(8,586)	77,466
Total funds carried forward		<u>593,075</u>	<u>593,075</u>	<u>601,661</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 21 form part of these financial statements.

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Balance sheet

At 31st December 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	9		430,957		337,922
Current assets					
Cash at bank and in hand		166,601		268,485	
Creditors: amounts falling due within one year	10	(4,483)		(4,746)	
Net current assets			162,118		263,739
Total assets less current liabilities			593,075		601,661
Total net assets			<u>593,075</u>		<u>601,661</u>
Charity funds					
Restricted funds	11				-
Unrestricted funds	11		593,075		601,661
			<u>593,075</u>		<u>601,661</u>

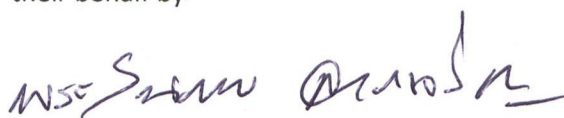
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small company's regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by



Phra Ronnapop Lapcharoen

Company Registration Number: 06431232

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Notes to the financial statements

For the year ended 31st December 2022

1 General information

Dhammakaya Europe International (DEI) is a charitable organisation registered with Companies House and Charity Commission. DEI advances the Buddhist religion according to the Buddhist religious doctrines and in furtherance of this to promote meditation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

The Charity has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017 and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

Dhammakaya Europe International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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For the year ended 31st December 2022

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

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives,

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Motor vehicles	- over 5 years
Fixtures and fittings	- over 5 to 15 years

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

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For the year ended 31st December 2022

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3 Income from donations and legacies

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021
Donations	144,529	144,529	242,601
Gift aid claims received from HMRC	-	-	-
	<u>144,529</u>	<u>144,529</u>	<u>242,601</u>

4 Analysis of expenditure on charitable activities

Summary by fund type	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021
Temple upkeep	153,115	153,115	165,135

5 Analysis of expenditure by activities

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021
Costs of charitable activities	153,115	153,115	165,135

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Notes to the financial statements

For the year ended 31st December 2022

5 Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total Funds 2022 £	Total Funds 2021 £
Staff costs	9,664	11,400
Depreciation	2,876	2,876
Courses and welfare	-	6,020
Light and heat	7,883	8,301
Rates and water	1,622	1,583
Insurance	2,510	2,564
Repairs and maintenance	6,962	14,679
Telephone and internet	465	506
Printing, postage, stationery, and computer expenses	666	1,759
Sundry expenses	1,961	1,484
Sustenance, food, and drink	3,133	7,869
Ceremony expenses	18,224	4,306
Monks and Temple staff public work expenses	160	13,470
Travel expenses	6,571	4,047
Legal and professional	-	30
Bank charges and interest	66	217
Donations to DISUK Central Fund	9,204	10,740
Donations to DISUK	20,663	20,147
Donations to DNUK	2,235	4,344
Donations to Meditation Centre Glasgow	2,000	1,111
Donations to Buddhist organisations	51,767	44,436
Accountancy	3,633	2,646
Independent examination	850	600
	<u>153,115</u>	<u>165,135</u>

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Notes to the financial statements

For the year ended 31st December 2022

6 Independent examiners remuneration

	2022 £	2021 £
Fees payable to the independent examiner for the independent examination of the charity's annual accounts	850	600
Fees payable to the independent examiner in respect of all other services not included above	-	-

7 Staff costs

	2022 £	2021 £
Wages and salaries	<u>9,664</u>	<u>11,400</u>

The average number of persons employed by the charity during the year was as follows:

	2022 number	2021 number
Monks	<u>2</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

All monks and temple staff have dedicated their lives to work for the temple with a small sum of wages (around £150 to £200 each month). They perform Buddhist precepts and regulations within the temple area as minister of religion and religious workers. Accommodation, food, travelling, and necessary needs are provided by the temple.

Therefore, the minimum wage is exempt as stated in www.gov.uk/national-minimum-wage/who-gets-the-minimum-wage people living and working in a religious community are not entitled to the National Minimum Wage or National Living Wage.

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For the year ended 31st December 2022

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL). During the year ended 31 December 2022, expenses totalling £2,400 were reimbursed or paid directly to one trustee (2021 - £2,400 to one Trustee). There were some reasonable trustees' expenses which relate to their duties as trustees in attending meetings. One trustee is a monk resident at the Manchester Temple living in a community of monks, each month £200 is paid to cover mobile phone and other expenses relating to his work as a monk.

9. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 st January 2022	342,484	15,000	27,265	384,749
Additions	92,670	-	3,241	95,911
At 31st December 2022	435,154	15,000	30,506	480,660
Depreciation				
At 1 st January 2022	23,227	13,000	10,600	46,827
Charge for the year	1,576	-	1,300	2,876
At 31st December 2022	24,803	13,000	11,900	49,703
Net book value				
At 31st December 2022	410,351	2,000	18,606	430,957
At 31 st December 2021	319,257	2,000	16,665	337,922

10. Creditors: Amounts falling due within one year

Other creditors	2022	2021
4,483	4,483	4,746
<u>4,483</u>	<u>4,483</u>	<u>4,746</u>

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Notes to the financial statements

For the year ended 31st December 2022

11. Movement in funds

	At 1 st January 2021 £	Net movement £	At 31st December 2022 £
Unrestricted general fund	601,661	(8,586)	593,075

Net movement in funds, included above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted general fund	144,529	153,115	(8,586)

Comparatives for movement in funds:

	At 1 st January 2021 £	Net movement £	At 31 st December 2021 £
Unrestricted general fund	524,195	77,466	601,661

Net movement in funds, included above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted general fund	242,601	165,135	77,466

Dhammakaya Europe International

(A charitable company limited by guarantee)

Notes to the financial statements

For the year ended 31st December 2022

12. Related party transactions

The following trustees of Dhammakaya Europe International are also trustees of other Temples as follows:

DEI Dhammakaya Europe International

DISUK Dhammakaya International Society of the United Kingdom

DNUK Dhammakaya North United Kingdom

MCG Meditation Centre of Glasgow

	DEI	DISUK	DNUK	MCG
Phra Wairot Treenet	Yes	Yes	Yes	Yes
Phra Veera Vingvorn	Yes	Yes	Yes	No
Phra Nicholas Thanissaro	Yes	Yes	Yes	No
Phra Seri Rujisri	Yes	No	No	No
Phra Pichit Choompolpaisal	Yes	Yes	Yes	Yes

Phra Wairot Treenet and Phra Veera Vingvorn are also trustees of some European Temples.

Payments amounting to £9,204 and £20,663 were made to Dhammakaya International Society of the United Kingdom. Payments amounting to £2,235 were made to Dhammakaya North United Kingdom. Payments amounting to £2,000 were made to Meditation Centre Glasgow

. Payments of £17,956 were made to seven European Temples. Payments amounting to £29,171 were made to Temples in Thailand.