

Report of the Trustees and
Unaudited Financial Statements
for the Period 4 April 2020 to 31 March 2021
for
Wat Mongkhonwararam UK

Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Wat Mongkhonwararam UK

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for the Period 4 April 2020 to 31 March 2021

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Wat Mongkhonwararam UK

Report of the Trustees
for the Period 4 April 2020 to 31 March 2021

The trustees present their report with the financial statements of the charity for the period 4 April 2020 to 31 March 2021. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1188901

Principal address

Trustees

Dr T Makklay (appointed 24.7.21)

Mrs M Kitsubpaibool

Mrs N Hawkins

Miss P Phuakpongpat

Mr K Chaimin (appointed 24.7.21)

Mr S Lowmunkong

Mrs M Croft (appointed 12.3.21)

Independent Examiner

Wormald & Partners

Chartered Accountants (ICAEW)

Redland House

157 Redland Road

Redland

Bristol

BS6 6YE

Approved by order of the board of trustees on 8/9/21 and signed on its behalf by:

N Hawkins

Mrs N Hawkins - Trustee

**Independent Examiner's Report to the Trustees of
Wat Mongkhonwararam UK**

Independent examiner's report to the trustees of Wat Mongkhonwararam UK

I report to the charity trustees on my examination of the accounts of Wat Mongkhonwararam UK (the Trust) for the period 4 April 2020 to 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Dilip Patel
Wormald & Partners
Chartered Accountants (ICAEW)
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date:

Wat Mongkhonwararam UK

Statement of Financial Activities
for the Period 4 April 2020 to 31 March 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		65,266
EXPENDITURE ON		
Charitable activities		
Religious activities		12,478
Other		27,072
Total		<u>39,550</u>
NET INCOME		<u>25,716</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>25,716</u></u>

The notes form part of these financial statements

Wat Mongkhonwararam UK

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	3	12,231
CURRENT ASSETS		
Cash at bank		14,084
CREDITORS		
Amounts falling due within one year	4	(599)
NET CURRENT ASSETS		<u>13,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,716
NET ASSETS		<u>25,716</u>
FUNDS	5	
Unrestricted funds		<u>25,716</u>
TOTAL FUNDS		<u>25,716</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
..... and were signed on its behalf by:

N Hawkins

.....
Mrs N Hawkins - Trustee

Wat Mongkhonwararam UK

Notes to the Financial Statements
for the Period 4 April 2020 to 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2021.

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	12,231
	<hr/>
NET BOOK VALUE	
At 31 March 2021	12,231
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Wat Mongkhonwararam UK

Notes to the Financial Statements - continued
for the Period 4 April 2020 to 31 March 2021

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ 599
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5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	25,716	25,716
TOTAL FUNDS	<u>25,716</u>	<u>25,716</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,266	(39,550)	25,716
TOTAL FUNDS	<u>65,266</u>	<u>(39,550)</u>	<u>25,716</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2021.

Wat Mongkhonwararam UK

Detailed Statement of Financial Activities
for the Period 4 April 2020 to 31 March 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	26,987
Religious activities	38,279

65,266

Total incoming resources

65,266

EXPENDITURE

Charitable activities

Event expenses	6,870
Food & drink	270
Travel	4,179
Visa fees	1,159

12,478

Support costs

Management

Rates and water	3,049
Light and heat	3,265
Telephone	883
Postage and stationery	503
Repairs	98
Rent	15,950

23,748

Finance

Bank charges	36
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Governance costs

Legal fees	2,688
Accountancy	600

3,288

Total resources expended

39,550

Net income

25,716