

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Buddhamahametta UK

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for the Year Ended 31 December 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

OBJECTIVES AND ACTIVITIES

The Objects of the cio are for the benefit of public, to advance buddhism in England and Wales mainly, but not exclusively, by providing temples and other buddhist places of worship, running education programs in buddhism, and teaching the buddhist practices of mindfulness and meditation with their positive effects on mental health and well being to relieve poverty hardship, distress and the impact of disasters throughout the world by providing grants items and services to charities or other organizations or directly to children and adults in need, to promote the conservation protection and improvement of the physical and natural environment and to promote humane behaviour towards animals by providing grants, items and services for the appropriate care, protection treatment and security for all loving creatures which are in need of care and attention by reason of sickness maltreatment, injury, poor circumstances or ill usage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE024646 (England and Wales)

Registered Charity number

1193164

Registered office

68 High Street
Brentford
TW8 0AH

Trustees

P N Teranupattana Chairman
Z Birdsall Trustee
P Rodjanachaowopads Trustee

Independent Examiner

Hasan Yusuf Musalar
Musalar & Co Accountants
International Accountant & Tax Consultant
FAIA, FFA, FIPA, FFTA
536 Lordship Lane
London
N22 5BY

Approved by order of the board of trustees on 24 October 2025 and signed on its behalf by:

Buddhamahametta UK

Report of the Trustees
for the Year Ended 31 December 2024

P N Teranupattana - Trustee

Independent examiner's report to the trustees of Buddhamahametta UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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 in order to enable a proper understanding of the accounts to be reached.

Hasan Yusuf Musalar

Musalar & Co Accountants
International Accountant & Tax Consultant
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536 Lordship Lane
London
N22 5BY

24 October 2025

Statement of Financial Activities
for the Year Ended 31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	9,349	15,020
EXPENDITURE ON			
Raising funds	3	13,844	-
Other		-	6,555
Total		13,844	6,555
NET INCOME/(EXPENDITURE)		(4,495)	8,465
RECONCILIATION OF FUNDS			
Total funds brought forward		17,599	9,134
TOTAL FUNDS CARRIED FORWARD		13,104	17,599

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		13,914	18,319
CREDITORS			
Amounts falling due within one year	8	(810)	(720)
NET CURRENT ASSETS		<u>13,104</u>	<u>17,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,104	17,599
NET ASSETS		<u>13,104</u>	<u>17,599</u>
FUNDS	9		
Unrestricted funds		<u>13,104</u>	<u>17,599</u>
TOTAL FUNDS		<u>13,104</u>	<u>17,599</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2025 and were signed on its behalf by:

P N Teranupattana - Trustee

Z Birdsall - Trustee

P Rodjanachaowopads - Trustee

Cash Flow Statement

for the Year Ended 31 December 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	(4,405)	8,465
Net cash (used in)/provided by operating activities		(4,405)	8,465
Change in cash and cash equivalents in the reporting period		(4,405)	8,465
Cash and cash equivalents at the beginning of the reporting period		18,319	9,854
Cash and cash equivalents at the end of the reporting period		13,914	18,319

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(4,495)	8,465
Adjustments for:		
Increase in creditors	90	-
Net cash (used in)/provided by operations	<u>(4,405)</u>	<u>8,465</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	18,319	(4,405)	13,914
	<u>18,319</u>	<u>(4,405)</u>	<u>13,914</u>
Total	<u>18,319</u>	<u>(4,405)</u>	<u>13,914</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

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 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. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	9,349	15,020
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Support costs	13,809	-
	<u> </u>	<u> </u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Raising donations and legacies	5,609	8,200	13,809
	<u> </u>	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.12.24	31.12.23
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	15,020
	<u> </u>
EXPENDITURE ON	
Other	6,555
	<u> </u>
NET INCOME	8,465

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	9,134
TOTAL FUNDS CARRIED FORWARD	17,599

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	810	720

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	17,599	(4,495)	13,104
TOTAL FUNDS	17,599	(4,495)	13,104

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,349	(13,844)	(4,495)
TOTAL FUNDS	9,349	(13,844)	(4,495)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	9,134	8,465	17,599
	_____	_____	_____
TOTAL FUNDS	<u>9,134</u>	<u>8,465</u>	<u>17,599</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,020	(6,555)	8,465
	_____	_____	_____
TOTAL FUNDS	<u>15,020</u>	<u>(6,555)</u>	<u>8,465</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	9,134	3,970	13,104
	_____	_____	_____
TOTAL FUNDS	<u>9,134</u>	<u>3,970</u>	<u>13,104</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,369	(20,399)	3,970
	_____	_____	_____
TOTAL FUNDS	<u>24,369</u>	<u>(20,399)</u>	<u>3,970</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,349	15,020
Total incoming resources	9,349	15,020
EXPENDITURE		
Other trading activities		
Licensing	35	-
Support costs		
Management		
Travel expenses	5,609	-
Information technology		
Charitable expenses	-	5,000
Other		
Sundries	-	35
Governance costs		
Accountancy and legal fees	810	720
Workshops Hire	7,390	800
	8,200	1,520
Total resources expended	13,844	6,555
Net (expenditure)/income	(4,495)	8,465

This page does not form part of the statutory financial statements