

# Tu An Temple UK

England & Wales · Charity number 1200132

## Details

---

|             |   |
|-------------|---|
| Other names | LINH SON TEMPLE UK                                      |
| Status      | Registered  |
| Legal form  | CIO   |
| Registered  | 2022-08-19  |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

---

|         |  |
|---------|--|
| Address | 65 Northover<br>Bromley<br>BR1 5JT                                 |
| Phone   | 07368137228  |
| Email   | <a href="mailto:tuantempleuk@gmail.com">tuantempleuk@gmail.com</a> |

## Activities

---

**Objects:** THE ADVANCEMENT OF THE BUDDHIST RELIGION AND THE RELIEF OF POVERTY AMONGST INDIVIDUALS PROFESSING THE BUDDHIST RELIGION AND MEMBERS OF THE PUBLIC WHO MAY REQUIRE ASSISTANCE, BY FURTHERING THE TEACHINGS AND PRACTICES OF MAHAYANA BUDDHISM IN THE UK.

**Activities:** Inter-faith and Education of Buddhism is the objective of the Charity - to advance the teachings of Buddha in the community for the benefit of the public through the holding of prayer meetings, lectures, public celebrations of festivals, producing and distributing of literature - Buddhism is purely to enlighten others about the teachings of Buddha as a Religion / Faith.

## Classification

---

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

---

- Throughout England And Wales

## Finances

---

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £126,086 | £32,550     | -      | -         |
| 2024-06-30 | £89,496  | £34,394     | -      | -         |
| 2023-06-30 | £66,598  | £41,348     | -      | -         |

---

## Trustees

---

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| <b>Rev Van Cuong Mai</b> | Chair | 2021-11-17 |
| Rev Anh Tuan Dang        |       | 2025-05-09 |
| Rev Thi Danh Nguyen      |       | 2021-11-17 |

---

**Tu An Temple UK**

England & Wales - Charity number 1200132

---

# Accounts

---

Charity registration number 1200132 (England and Wales)

**TU AN TEMPLE UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# TU AN TEMPLE UK

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|                             |  |
|-----------------------------|--|
| <b>Trustee</b>              | Ms Thi Danh Nguyen<br>Mr V Cuong Mai   |
| <b>Charity number</b>       | 1200132  |
| <b>Independent examiner</b> | HT Accountants & Co LLP<br>Unit 3 Ibex House<br>2a Leytonstone Road<br>London<br>United Kingdom<br>E15 1SE |

# TU AN TEMPLE UK

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustee Report report             | 1 - 2       |
| Independent examiner's report     | 3           |
| Statement of financial activities | 4           |
| Balance sheet                     | 5           |
| Notes to the financial statements | 6 - 10      |

---

# TU AN TEMPLE UK

## TRUSTEE REPORT REPORT

### *FOR THE YEAR ENDED 30 JUNE 2025*

---

The trustees present their report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The objectives are:

1. Promote and improve Buddhist education by for followers and to bring about clarity on the authentic and genuine face of Buddhism.
2. To educate the public of Buddhist education, history and culture of Buddhism and maintain the Vietnamese culture.
3. Provide facilities such as exhibitions, performances, prayers, chants, etc.
4. To train up Buddhist talent with experiences to help spreading the Buddhist teaching.
5. To appreciate Buddhist values through the Life of the Buddha.
6. To cultivate the mind of the Buddhist way and the application of the teachings to daily life.
7. To conduct Buddhist ceremonies, social function and fund-raising activities to support charities.
8. To provide online Livestream, daily Pray and Sunday services since July 2021, in order to support Buddhist followers and others.

With regards to the guidance issued by the Charity Commission on public benefit, and in accordance with the principles, aims and objectives of the Charity itself, the Trustees have considered how best to apply the resources and benefits of public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities should be undertaken.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities.

The have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Financial review**

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

# TU AN TEMPLE UK

## TRUSTEE REPORT REPORT (CONTINUED)

***FOR THE YEAR ENDED 30 JUNE 2025***

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms Thi Danh Nguyen

Mr V Cuong Mai

The Trustee Report report was approved by the Board of .

**Mr V Cuong Mai**

Dated: 24 November 2025

# TU AN TEMPLE UK

## INDEPENDENT EXAMINER'S REPORT

### TO THE OF TU AN TEMPLE UK

---

I report to the on my examination of the financial statements of Tu An Temple UK (the ) for the year ended 30 June 2025.

#### **Responsibilities and basis of report**

As the of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the 's financial statements 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 Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 respect of the as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### **HT Accountants & Co LLP**

Unit 3 Ibex House  
2a Leytonstone Road  
London  
E15 1SE  
United Kingdom  
24 November 2025

# TU AN TEMPLE UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2025**

---

|   | Notes | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                     |       |                                    |                                    |
| Donations and legacies                  | 3     | 124,530                            | 89,496                             |
| Investments                             | 4     | 1,556                              | -                                  |
| <b>Total income</b>                     |       | 126,086                            | 89,496                             |
| <b>Expenditure on:</b>                  |       |                                    |                                    |
| Charitable activities                   | 5     | 32,550                             | 34,394                             |
| <b>Total expenditure</b>                |       | 32,550                             | 34,394                             |
| <b>Net income and movement in funds</b> |       | 93,536                             | 55,102                             |
| <b>Reconciliation of funds:</b>         |       |                                    |                                    |
| Fund balances at 1 July 2024            |       | 132,326                            | 77,224                             |
| <b>Fund balances at 30 June 2025</b>    |       | 225,862                            | 132,326                            |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# TU AN TEMPLE UK

## BALANCE SHEET

AS AT 30 JUNE 2025

---

|   | Notes | 2025            |                       | 2024            |                       |
|---|-------|-----------------|-----------------------|-----------------|-----------------------|
|   |       | £               | £                     | £               | £                     |
| <b>Fixed assets</b>                                   |       |                 |                       |                 |                       |
| Tangible assets                                       | 8     |                 | 6,004                 |                 | 8,006                 |
| <b>Current assets</b>                                 |       |                 |                       |                 |                       |
| Debtors   |       | 1               |                       | -               |                       |
| Cash at bank and in hand                              |       | 237,857         |                       | 145,035         |                       |
|   |       | <u>237,858</u>  |                       | <u>145,035</u>  |                       |
| <b>Creditors: amounts falling due within one year</b> | 9     | <u>(18,000)</u> |                       | <u>(20,715)</u> |                       |
| <b>Net current assets</b>                             |       |                 | <u>219,858</u>        |                 | <u>124,320</u>        |
| <b>Total assets less current liabilities</b>          |       |                 | <u><u>225,862</u></u> |                 | <u><u>132,326</u></u> |
| <b>The funds of the</b>                               |       |                 |                       |                 |                       |
| Unrestricted funds                                    | 10    |                 | <u>225,862</u>        |                 | <u>132,326</u>        |
|   |       |                 | <u><u>225,862</u></u> |                 | <u><u>132,326</u></u> |

The financial statements were approved by the on 24 November 2025

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1 Accounting policies

##### Charity information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 65 Northover, Bromley, London, BR1 5JT, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

---

### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Plant and equipment | 25% Reducing balance |
| Motor vehicles      | 25% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 124,530                            | 89,496                             |

### 4 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 1,556                              | -                                  |

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 5 Expenditure on charitable activities

|                                  | Charitable<br>Expenditure<br>Heading 1<br>2025<br>£ | Charitable<br>Expenditure<br>Heading 1<br>2024<br>£ |
|----------------------------------|---|---|
| <b>Direct costs</b>              |   |   |
| Depreciation and impairment      | 2,003   | 2,669   |
| Foods and drinks                 | 791   | 4,350   |
| Plants and flowers               | -   | 423   |
| Rates                            | 2,554   | 2,441   |
| Electricity                      | 1,884   | 2,180   |
| Property repairs and maintenance | 542   | 2,894   |
| Premises expenses                | 9,505   | 8,311   |
| Motor running expenses           | 566   | 1,046   |
| Travelling expenses              | 4,103   | 1,020   |
| Bank charges                     | 1   | 591   |
| Premise Insurance                | 2,811   | 1,138   |
| Internet                         | 390   | 314   |
| Printing and stationery          | -   | 233   |
| Donations                        | 7,400   | 6,500   |
| Telephone                        | -   | 284   |
|                                  | <u>32,550</u>                                       | <u>34,394</u>                                       |
| <b>Analysis by fund</b>          |   |   |
| Unrestricted funds               | <u>32,550</u>                                       | <u>34,394</u>                                       |

### 6 Net movement in funds

|  | 2025<br>£    | 2024<br>£    |
|--|--------------|--------------|
| The net movement in funds is stated after charging/(crediting):                    |              |              |
| Fees payable for the independent examination of the charity's financial statements | -            | -            |
| Depreciation of owned tangible fixed assets  | <u>2,003</u> | <u>2,669</u> |

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 8 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£ |
|------------------------------------|-----------------------------|------------------------|------------|
| <b>Cost</b>                        |                             |                        |            |
| At 1 July 2024                     | 435                         | 11,500                 | 11,935     |
| At 30 June 2025                    | 435                         | 11,500                 | 11,935     |
| <b>Depreciation and impairment</b> |                             |                        |            |
| At 1 July 2024                     | 190                         | 3,738                  | 3,928      |
| Depreciation charged in the year   | 62                          | 1,941                  | 2,003      |
| At 30 June 2025                    | 252                         | 5,679                  | 5,931      |
| <b>Carrying amount</b>             |                             |                        |            |
| At 30 June 2025                    | 183                         | 5,821                  | 6,004      |
| At 30 June 2024                    | 244                         | 7,762                  | 8,006      |

### 9 Creditors: amounts falling due within one year

|                 | Notes | 2025<br>£ | 2024<br>£ |
|-----------------|-------|-----------|-----------|
| Bank overdrafts |       | -         | 2,715     |
| Other creditors |       | 18,000    | 18,000    |
|                 |       | 18,000    | 20,715    |

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 July 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 30 June<br>2025<br>£ |
|-----------------------|---------------------|----------------------------|----------------------------|-------------------------|
| General funds         | 132,326             | 126,086                    | (32,550)                   | 225,862                 |
| <b>Previous year:</b> |                     |                            |                            |                         |
|                       | At 1 July 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 30 June<br>2024<br>£ |
| General funds         | 77,224              | 89,496                     | (34,394)                   | 132,326                 |

**Tu An Temple UK**

England & Wales - Charity number 1200132

---

# Accounts

---

**TU AN TEMPLE UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

# TU AN TEMPLE UK

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|                             |   |
|-----------------------------|---|
| <b>Trustee</b>              | Mr Van Cuong Mai<br>Ms Thi Danh Nguyen  |
| <b>Charity number</b>       | 1200132   |
| <b>Independent examiner</b> | HT Accountants & Co LLP<br>Unit 3 Ibex House<br>2a Leytonstone Road<br>Stratford<br>London<br>United Kingdom<br>E15 1SE |

---

# TU AN TEMPLE UK

## CONTENTS

---

|  | <b>Page</b> |
|--|-------------|
| Trustee Report report                        | 1 - 2       |
| Statement of Trustee Report responsibilities | 3           |
| Independent examiner's report                | 4 - 5       |
| Statement of financial activities            | 6           |
| Balance sheet                                | 7           |
| Notes to the financial statements            | 8 - 12      |

---

# TU AN TEMPLE UK

## TRUSTEE REPORT REPORT

### *FOR THE YEAR ENDED 30 JUNE 2024*

---

The trustees present their report and financial statements for the year ended 30 June 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The objectives are:

1. Promote and improve Buddhist education by for followers and to bring about clarity on the authentic and genuine face of Buddhism.
2. To educate the public of Buddhist education, history and culture of Buddhism and maintain the Vietnamese culture.
3. Provide facilities such as exhibitions, performances, prayers, chants, etc.
4. To train up Buddhist talent with experiences to help spreading the Buddhist teaching.
5. To appreciate Buddhist values through the Life of the Buddha.
6. To cultivate the mind of the Buddhist way and the application of the teachings to daily life.
7. To conduct Buddhist ceremonies, social function and fund-raising activities to support charities.
8. To provide online Livestream, daily Pray and Sunday services since July 2021, in order to support Buddhist followers and others.

With regards to the guidance issued by the Charity Commission on public benefit, and in accordance with the principles, aims and objectives of the Charity itself, the Trustees have considered how best to apply the resources and benefits of public.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities should be undertaken.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities.

The have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

#### **Financial review**

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The has assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

---

# TU AN TEMPLE UK

## TRUSTEE REPORT REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2024*

---

Mr Van Cuong Mai  
Ms Thi Danh Nguyen

The Trustee Report report was approved by the Board of .

**Mr Van Cuong Mai**

Dated: 8 August 2024

# TU AN TEMPLE UK

## STATEMENT OF TRUSTEE REPORT RESPONSIBILITIES *FOR THE YEAR ENDED 30 JUNE 2024*

---

The are responsible for preparing the Trustee Report Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# TU AN TEMPLE UK

## INDEPENDENT EXAMINER'S REPORT TO THE OF TU AN TEMPLE UK

---

I report on the financial statements of the for the year ended 30 June 2024, which are set out on pages 6 to 12.

### **Respective responsibilities of and examiner**

The 's are responsible for the preparation of the financial statements. The charity's consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

HT Accountants & Co LLP

Association of Chartered Certified Accountant  
Unit 3 Ibex House  
2a Leytonstone Road  
Stratford  
London  
E15 1SE

# **TU AN TEMPLE UK**

## **INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE OF TU AN TEMPLE UK**

---

United Kingdom

Dated: 8 August 2024

# TU AN TEMPLE UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2024**

---

|   |              | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|---|--------------|--|-----------------------------|
|   | <b>Notes</b> |  |                             |
| <b><u>Income from:</u></b>                                |              |  |                             |
| Donations and legacies                                    | <b>3</b>     | 89,496                                       | 66,598                      |
|   |              | <hr/>  | <hr/>                       |
| <b><u>Expenditure on:</u></b>                             |              |  |                             |
| Charitable activities                                     | <b>4</b>     | 34,394                                       | 41,348                      |
|   |              | <hr/>  | <hr/>                       |
| <b>Net income for the year/<br/>Net movement in funds</b> |              | 55,102                                       | 25,250                      |
| Fund balances at 1 July 2023                              |              | 77,224                                       | 51,974                      |
|   |              | <hr/>  | <hr/>                       |
| <b>Fund balances at 30 June 2024</b>                      |              | 132,326                                      | 77,224                      |
|   |              | <hr/> <hr/>                                  | <hr/> <hr/>                 |

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

All income and expenditure derive from continuing activities.

# TU AN TEMPLE UK

## BALANCE SHEET

AS AT 30 JUNE 2024

---

|   | Notes | 2024            |                       | 2023           |                      |
|---|-------|-----------------|-----------------------|----------------|----------------------|
|   |       | £               | £                     | £              | £                    |
| <b>Fixed assets</b>                                   |       |                 |                       |                |                      |
| Tangible assets                                       | 5     |                 | 8,006                 |                | 10,676               |
| <b>Current assets</b>                                 |       |                 |                       |                |                      |
| Debtors   | 6     | 2               |                       | -              |                      |
| Cash at bank and in hand                              |       | 145,035         |                       | 69,548         |                      |
|   |       | <u>145,037</u>  |                       | <u>69,548</u>  |                      |
| <b>Creditors: amounts falling due within one year</b> | 7     | <u>(20,717)</u> |                       | <u>(3,000)</u> |                      |
| Net current assets                                    |       |                 | <u>124,320</u>        |                | <u>66,548</u>        |
| <b>Total assets less current liabilities</b>          |       |                 | <u><u>132,326</u></u> |                | <u><u>77,224</u></u> |
| <b>Income funds</b>                                   |       |                 |                       |                |                      |
| Unrestricted funds - general                          |       |                 | <u>132,326</u>        |                | <u>77,224</u>        |
|   |       |                 | <u><u>132,326</u></u> |                | <u><u>77,224</u></u> |

The financial statements were approved by the on 8 August 2024

Mr Van Cuong Mai  
**Trustee**

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2024

---

#### 1 Accounting policies

##### Charity information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 65 Northover, Bromley, London, BR1 5JT, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

---

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Plant and equipment | 25% Reducing balance |
| Motor vehicles      | 25% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | <b>Unrestricted<br/>funds<br/>general<br/>2024<br/>£</b> | Total<br><br>2023<br>£ |
|---------------------|--|------------------------|
| Donations and gifts | 89,496   | 66,598                 |

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

4

Charitable activities

|                                  | <b>Charitable<br/>Expenditure<br/>Heading 1<br/>2024<br/>£</b> | <b>Charitable<br/>Expenditure<br/>Heading 1<br/>2023<br/>£</b> |
|----------------------------------|--|--|
| Depreciation and impairment      | 2,669  | 1,259  |
| Foods and drinks                 | 4,350  | 1,453  |
| Plants and flowers               | 423  | 1,171  |
| Water rates                      | 2,441  | 2,900  |
| Electricity                      | 2,180  | 6,868  |
| Property repairs and maintenance | 2,894  | 10,717   |
| Premises expenses                | 8,311  | 6,301  |
| Computer running costs           | -  | 164  |
| Motor running expenses           | 1,046  | 702  |
| Travelling expenses              | 1,020  | 529  |
| Bank charges                     | 591  | 234  |
| Premises insurance               | 1,138  | -  |
| Internet                         | 314  | 66   |
| Printing and stationery          | 233  | 330  |
| Donations                        | 6,500  | 7,987  |
| Telephone                        | 284  | 667  |
|                                  | <u>34,394</u>  | <u>41,348</u>  |
|                                  | <u>34,394</u>  | <u>41,348</u>  |

### 5 Tangible fixed assets

|                                    | <b>Plant and Motor vehicles<br/>equipment</b> |               | <b>Total</b>  |
|------------------------------------|---|---------------|---------------|
|                                    | <b>£</b>                                      | <b>£</b>      | <b>£</b>      |
| <b>Cost</b>                        |   |               |               |
| At 1 July 2023                     | 435   | 11,500        | 11,935        |
| At 30 June 2024                    | <u>435</u>                                    | <u>11,500</u> | <u>11,935</u> |
| <b>Depreciation and impairment</b> |   |               |               |
| At 1 July 2023                     | 109   | 1,150         | 1,259         |
| Depreciation charged in the year   | 82  | 2,588         | 2,670         |
| At 30 June 2024                    | <u>191</u>                                    | <u>3,738</u>  | <u>3,929</u>  |
| <b>Carrying amount</b>             |   |               |               |
| At 30 June 2024                    | <u>244</u>                                    | <u>7,762</u>  | <u>8,006</u>  |
| At 30 June 2023                    | <u>326</u>                                    | <u>10,350</u> | <u>10,676</u> |

# TU AN TEMPLE UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

---

|   |              |               |              |
|---|--------------|---------------|--------------|
| <b>6 Debtors</b>  |              | <b>2024</b>   | <b>2023</b>  |
|   |              | <b>£</b>      | <b>£</b>     |
| Amounts falling due within one year:                    |              |               |              |
| Trade debtors   |              | 2             | -            |
|   |              | <u>2</u>      | <u>-</u>     |
| <b>7 Creditors: amounts falling due within one year</b> |              | <b>2024</b>   | <b>2023</b>  |
|   | <b>Notes</b> | <b>£</b>      | <b>£</b>     |
| Bank overdrafts   |              | 2,717         | -            |
| Other creditors   |              | 18,000        | 3,000        |
|   |              | <u>20,717</u> | <u>3,000</u> |
|   |              | <u>20,717</u> | <u>3,000</u> |