

REGISTERED CHARITY NUMBER: 1211155

**Wat Buddhist Abhaya UK
Report of the Trustees and
Unaudited Financial Statements for the year ended 31st December 2025**

Wat Buddhist Abhaya UK
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For the year ended 31st December 2025

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Wat Buddhist Abhaya UK
Report of the Trustee`s
For the year ended 31st December 2025

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1211155

Principal Address

12 Thirlmere Road
Wistaston
Crewe
Cheshire
CW2 8AQ

Trustees

Panutchaya Oradee
Stuart Broad
Savitri Suktonglang
Kritsana Hatsadee

Independent Examiner

Business Support Services (Cheshire) Ltd
M5 Maxron House
Romiley
Cheshire
SK6 3JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 28th November 2024.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To advance the Buddhist faith for the public benefit in Cheshire and beyond

Activities

Offering facilities to the general public for charitable purposes, arts, cultural, heritage, scientific and amateur sport purposes.

ON BEHALF OF THE BOARD

Trustee

Panutchaya Oradee

6th April 2026

Wat Buddhist Abhaya UK
Independent Examiner's Report to the Trustees
For the year ended 31st December 2025

I report on the accounts for the year ended 31st December 2025 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that, in any material aspect, the requirements

- to keep accounting records in accordance with Section 41 of the 1993 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Business Support Services (Cheshire) Ltd
M5 Maxron House
Romiley
Cheshire
SK6 3JQ
6th April 2026

Wat Buddhist Abhaya UK
Statement of Financial Activities
For the year ended 31st December 2025

| | | 2025 |
|---|--------------|---------------------|
| | | Total Funds |
| | | £ |
| | Notes | |
| Incoming resources | | |
| Incoming resources from generated funds | | |
| Voluntary Income | | 11,005 |
| Gift Aid | | 1,740 |
| Investment Income | 2 | - |
| Total incoming resources | | <hr/> 12,745 |
| Resources expended | | |
| Other resources expended | | 226 |
| Net incoming resources | | <hr/> 12,519 |
| Reconciliation of funds | | |
| Total funds brought forward | | <hr/> - |
| Total funds carried forward | | <hr/> 12,519 |

The notes part of these financial statements

Wat Buddhist Abhaya UK
Balance Sheet
For the year ended 31st December 2025

| | | Unrestricted Funds £ | 2025 Total Funds £ |
|-------------------------------------|-------|----------------------------|--------------------------|
| | Notes | | |
| Fixed assets | | | |
| Tangible assets | | - | - |
| Current assets | | | |
| Debtors | 4 | 1,740 | 1,740 |
| Government securities | | - | - |
| Cash at bank and in hand | | <u>10,979</u> | 10,979 |
| | | 12,719 | 12,719 |
| Creditors | | | |
| Amounts falling due within one year | 5 | <u>200</u> | <u>200</u> |
| Net current assets | | <u>200</u> | <u>200</u> |
| Total asset less | | | |
| Current liabilities | | <u>12,519</u> | <u>12,519</u> |
| Net asset | | <u>12,519</u> | <u>12,519</u> |
| Funds | | | |
| Unrestricted funds | 6 | | 12,519 |
| Restricted funds | 6 | | - |
| Total funds | | | <u>12,519</u> |

The financial statement were approved by the Board of Trustees on the 6th April and were signed on its behalf by:

Panutchaya Oradee
Trustee

The notes part of these financial statements

Wat Buddhist Abhaya UK
Notes to the Financial Statements
For the year ended 31st December 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs 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 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. INVESTMENT INCOME

2025

£

Bank account interest

-

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2025.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31st December 2025.

Wat Buddhist Abhaya UK
Notes to the Financial Statements - continued
For the year ended 31st December 2025

| | |
|---|--------------|
| 4. DEBTORS | 2025 |
| Amount falling due within one year | £ |
| Other debtors | <u>1,740</u> |

| | |
|---|-------------|
| 5. CREDITORS | 2024 |
| Amount falling due within one year | £ |
| Other creditors | <u>200</u> |
| | <u>200</u> |

6. MOVEMENT IN FUNDS

| | At 01/01/2025 | Net Movement In Funds | At 31/12/2025 |
|---------------------------|----------------------|----------------------------------|----------------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General Funds | - | 12,519 | 12,519 |
| Total funds | <u>-</u> | <u>12,519</u> | <u>12,519</u> |

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

| | Incoming Resources | Resources Expended | Movement In Funds |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
| Unrestricted Funds | | | |
| General Funds | <u>12,745</u> | <u>226</u> | <u>12,519</u> |
| Total funds | <u>12,745</u> | <u>226</u> | <u>12,519</u> |

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The charity holds no restricted funds at present.

Wat Buddhist Abhaya UK
Detailed Statement of Financial Activities
For the year ended 31st December 2025

| | 2025 |
|---------------------------------|----------------------|
| | £ |
| Incoming Resources | |
| Voluntary Income | |
| Donations | 11,005 |
| Gift Aid | 1,740 |
| Grants | - |
| | <u>12,745</u> |
| Investment Income | |
| Bank account interest | - |
| | <u>12,745</u> |
| Total incoming resources | |
| | <u>12,745</u> |
| Resources expended | |
| Support costs: | |
| Accountancy fees | 200 |
| Bank Charges | 26 |
| | <u>226</u> |
| Total resources expended | |
| | <u>226</u> |
| Net Income/(expenditure) | <u>12,519</u> |