

# OSCr

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Thai Buddharam Temple & Cultural Centre SCIO

SC042440

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

The organisation has been registered as a Scottish Charitable Incorporated Organisation (SCIO). A constitution for the Charity was approved in July 2011.

### Trustee recruitment and appointment

A person eligible for the Board must be a member of the Charity. Employees of the Charity are not eligible to be Board members. The minimum number of charity trustees is three with the maximum capped at fifteen.  
A full disclosure of how trustees are appointed is provided in the constitution including eligibility, registration, election, re-election, general duties, powers and retiral from duty.

## Objectives and activities

### Charitable purposes

The vision of the Charity is to have a permanent Thai Temple and Cultural Centre in Aberdeen which would be a cultural centre to which the Thai community and general public would all be welcome to attend free of charge. A permanent establishment was purchased for £352k in 2013 and was partly funded with a loan which was fully repaid prior to 31 March 2022.

### Summary of the main activities in relation to these objects

Main activities include teaching of Thai traditions and other cultural practices including singing, dancing, cooking and Thai language. Thai monks are resident at the facility to offer daily prayers and meditation sessions.  
The centre also acts as a hub for the community and indirectly improves community relations, breaking down ethnic barriers and making the community safer and stronger.



## Achievements and performance

### Summary of the main achievements of the charity during the financial period

The Charity raised £36k from donations and fundraising events in the year. This was the same as the year to 31 March 2024, however no gift aid is included for the year to 31 March 2025.

A significant amount (£19k) was incurred re Maintenance and Repair in the year to 31 March 2025. This work primarily related to windows, carpets and painting.

The Charity has no loans outstanding as at 31 March 2025.

The Charity has £49k of Current Assets as at 31 March 2025 consisting of £43k in the bank and £6k due re Gift Aid.

A deficit of £29k was generated during the financial year compared to a deficit of £13k for the year to 31 March 2024. The increase in the deficit is primarily due to an increase of £17k in Maintenance and Repair costs.

## Financial review

### Brief statement of the charity's policy on reserves

The charity continuously organises fund raising events with the primary goal being to maintain the ongoing temple activities.

Other than fund raising events, the Charity also benefits from donations and from Standing Orders set up by individuals.

### Details of any deficit

Not applicable.

### Donated facilities and services (if any)

There are no salaried positions. The committee and all assistants operate on a voluntary basis. Typically, 9-30 committee members and assistants support the fundraising events and the up keep of the Centre.



**APPENDIX 1**

**Other optional information**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	24 <sup>th</sup> November, 2025	



# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2						
Report to the trustees/members of		Thai Buddharam Temple & Cultural Centre SCIO						
Registered charity number		SC042440						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	April	2024	to	31	March	2025
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the 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 accounts.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:						Date:	24th November, 2025	
Name:								
Relevant professional qualification(s) or body (if any):		<p>INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND (C.A) . Membership number M14988.</p>						
Address:								



## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose





Thai Buddharam Temple & Cultural Centre			Charity No	SC042440	CC39a
Annual accounts for the period					
Period start date	1st April 2024	To	Period end date	31st March 2025	

## Section A Statement of financial activities for the year ended 31 March 2025.

Descriptions by natural category	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Incoming resources</b>						
Donations, legacies and Grants	3	19,532	-	-	19,532	14,194
Fundraising events	3	16,683	-	-	16,683	21,400
Interest and dividends	3	146	-	-	146	97
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>		36,361	-	-	36,361	35,691
<b>Resources expended</b>						
Rent, rates and Insurance		2,055	-	-	2,055	1,988
Cost of fundraising events		7,581	-	-	7,581	6,969
Bank charges and interest		-	-	-	-	-
Light and heat		4,283	-	-	4,283	5,801
Repairs and maintenance		18,573	-	-	18,573	1,298
Legal and professional fees		-	-	-	-	-
Other Expenditure	4	16,142	-	-	16,142	15,008
Depreciation	6	16,699	-	-	16,699	17,247
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>		65,334	-	-	65,334	48,311
<b>Net incoming/(outgoing) resources before transfers</b>		- 28,973	-	-	- 28,973	- 12,620
<b>Gross transfers between funds</b>		-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		- 28,973	-	-	- 28,973	- 12,620
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		- 28,973	-	-	- 28,973	- 12,620
<b>Total funds brought forward</b>		275,585	-	-	275,585	288,205
<b>Total funds carried forward</b>		246,612	-	-	246,612	275,585



**Section B****Balance sheet as at 31 March 2025**

	<u>Note</u>	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	198,093	214,792
		-	-
<b>Total fixed assets</b>		198,093	214,792
<b>Current assets</b>			
Debtors	7	5,758	20,404
(Short term) investments		-	-
Cash at bank and in hand		43,287	41,024
<b>Total current assets</b>		49,045	61,428
<b>Creditors: amounts falling due within one year</b>	8	526	635
<b>Net current assets/(liabilities)</b>		48,519	60,793
<b>Total assets less current liabilities</b>		246,612	275,585
<b>Creditors: amounts falling due after one year</b>	8	-	-
<b>Net assets</b>		246,612	275,585
<b>Funds of the Charity</b>			
Unrestricted funds		246,612	275,585
Designated funds		-	-
<b>Total unrestricted funds</b>		246,612	275,585
Restricted income funds		-	-
Endowment funds		-	-
<b>Total funds</b>		246,612	275,585

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval

24/11/25



**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* ☒ Accounting Standards;
- and with the Charities Act.

**1.2 Change in basis of accounting**

The accounts for the year ended 31 March 2025 have been prepared under the basis of fully accrued SORP compliant accounts and the accounts provide relevant comparatives for the year to 31 March 2024.

**1.3 Changes to previous accounts**

More analysis is given re Other Expenditure in Note 3 to the accounts.

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**Note 2****Accounting policies****INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost or a reasonable value on receipt.



**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

Analysis	Unrestricted £	restricted £	2025 £	2024 £
Donations	19,532		19,532	10,350
Grants received and other minor income	0		-	-
Gift Aid (see below note)	0		-	3,845
			-	-
Total			19,532	14,194
Fund Raising Events	16,683		16,683	21,400
			-	-
			-	-
			-	-
Total			16,683	21,400
Interest	146		146	97
			-	-
			-	-
			-	-
Total			146	97

**NOTE:** No Gift Aid has been included re 2025 due to uncertainty re claiming.



**Note 4**      **Analysis of resources expended**

Analysis	Unrestricted £	Restricted £	2025 £	2024 £
Monks living expenses at Temple	1,000		1,000	2,000
Travel re Monks and Committee incl visa fees.	4,967		4,967	6,607
Telephone/Broadband	881		881	789
Health Checks	4,655		4,655	1,704
Other Expenses	4,639		4,639	3,908
			-	
<b>Total Other Expenditure</b>	<b>16,142</b>		<b>16,142</b>	<b>15,008</b>



**Note 5** Details of certain items of expenditure**5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

2025	2024
0	0
N/A	N/A
None	None

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

2025 £	2024 £
None	None
None	None

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor



## Section C

## Notes to the accounts

(cont)

**Note 6**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***6.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
<b>Balance brought forward as at 1 April 2024</b>	352,680	-	-	15,951	-	368,631
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
<b>Balance carried forward as at 31 March 2025</b>	352,680	-	-	15,951	-	368,631

**6.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	<b>Straight Line</b>			<b>Straight Line</b>	
<b>** Rate</b>	<b>25 yrs from Dec 2013</b>			<b>5 years</b>	

<b>Balance brought forward as at 1 April 2024</b>	145,774	-	-	8,064	-	153,838
Depreciation charge for year	14,107	-	-	2,592	-	16,699
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
<b>Balance carried forward as at 31 March 2025</b>	159,882	-	-	10,656	-	170,538

**6.3 Net book value**

<b>Brought forward as at 1 Apr 2024</b>	206,906	-	-	7,887	-	214,792
<b>Carried forward as at 31 March 2025</b>	192,798	-	-	5,295	-	198,093



**Note 7 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

Amounts falling due within one year		Amounts falling due after more than one year	
2025 £	2024 £	2025 £	2024 £
-	-	-	-
-	-	-	-
5,758	20,404	0	0
-	-	-	-
<b>Total</b>	<b>5,758</b>	<b>0</b>	<b>0</b>

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

**Note 8 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**8.1 Analysis of creditors**

Amounts falling due within one year		Amounts falling due after more than one year	
2025 £	2024 £	2025 £	2024 £
-	-	0	0
-	-	-	-
-	-	-	-
-	-	-	-
526	635	-	-
<b>Total</b>	<b>526</b>	<b>-</b>	<b>-</b>

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

**8.2 Security over assets**

*There is no Security held as the mortgage loan was repaid prior to 31 March 2024.*



## Note 9 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 4) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

### 9.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		2025 £	2024 £
		None	None

### 9.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			2025 £	2024 £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

### 9.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2025 £	2024 £
			None	None



**Note 10****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

The Thai Buddharam Temple and Cultural Centre purchased a property in November 2013. This replaced the rented property they had used until that time. A loan was received from the Royal Bank of Scotland in November 2013 to help to finance the acquisition. A new agreement was made with the bank re this in 2020. Due to the difficulties arising from Covid, a bounceback loan was received in 2020 for £27,000. Both of these loans were repaid prior to 31 March 2022.