



WATPATESARANGSEE UK

Meeting Minutes

Meeting purpose:	Trustees Ordinary Meeting
Meeting Date:	7 March 2021
Meeting Location:	WAT PA TESARANGSEE UK 53 Sea Cottage, Marine Drive, Barton on Sea, New Milton, Hampshire. BH25 7DZ (Teleconference)
Meeting Facilitator:	N/A
Meeting Issued:	NC

1. Attendance

Phra Uthai Bunruengchak (PU)	Trustee/ Chariperson via zoom
Phramaha Maimit Chalao (PM)	Monk via zoom
Phra Thammarin Phokhakorn (PT)	Monk via zoom
Nopchalai Chareonpanitch (NC)	Trustee
Sivanart Porter (SP)	Trustee
Sujitra Merrells (SM)	Trustee

Meeting Commenced at 14.00 pm and concluded at 15.00 pm

2. Apologies

Apologies were noted from N/A

3. Preparations for Songkran festival 2021

Discussion about Dates 18 April. When Songkran is going to be the date. We plan for invite the monks and accommodation. Prepare for the food, fruits, flowers, and drinks. Ask for volunteers to help with preparation and the day event. Transportation for quests and monks. Announce Facebook, leaflets, and invitation letters

Conclusion:

No activity during Covid-19 pandemic.

Action Item

1:

PU,SM&PT to coordinate each role.

4. Chanting And Meditation Class	
<p>We will choose on Saturday afternoon for chanting and meditation from 13.30 pm - 15.30 pm every week.</p> <p>Conclusion: No activity during Covid-19 pandemic.</p>	<p><i>Action Item</i></p> <p>3: PM & PT, NC&SP for continued action</p>
5. Visakha Bucha Day	
<p>On 26 May, We will choose on Saturday afternoon for chanting and meditation from 13.30 pm - 15.30</p> <p>Conclusion: No activity during Covid-19 pandemic.</p>	<p><i>Action Item</i></p> <p>4: MT&NC for continued action</p>
7. Other Business	
N/A	<i>Action Item</i>

WAT PA TESARANGSEE UK		Charity No	1160688		
		Company No			
Annual Accounts					
Period start date	01/04/2020	To	Period end date	31/03/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	12,867	-	-	12,867	27,656
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	12,867	-	-	12,867	27,656
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	-	-	-	-	-
Separate material expense item	S10					
Other	S11	14,472	-	-	14,472	20,499
Total	S12	14,472	-	-	14,472	20,499
Net income/(expenditure) before tax for the reporting period	S13	- 1,605	-	-	- 1,605	7,157
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 1,605	-	-	- 1,605	7,157
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 1,605	-	-	- 1,605	7,157
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 1,605	-	-	- 1,605	7,157
Reconciliation of funds:						
Total funds brought forward	S23	168,307	-	-	168,307	161,150
Total funds carried forward	S24	166,702	-	-	166,702	168,307

Charity Name:	Charity No	1160688
WAT PAT TESARANGSEE UK	Company No	

Section B

Balance sheet: AS AT 31 MARCH 2021

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	155,063	-	-	155,063	157,285
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	155,063	-	-	155,063	157,285
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	13,189	-	-	13,189	11,847
Total current assets	B10	13,189	-	-	13,189	11,847
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	825
Net current assets/(liabilities)	B12	13,189	-	-	13,189	11,022
Total assets less current liabilities	B13	168,252	-	-	168,252	168,307
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	168,252	-	-	168,252	168,307
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	166,702	-	-	166,702	168,307
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	166,702	-	-	166,702	168,307

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
<i>N. Chareonpanitch</i>	Ms Nopchalai Chareonpanitch	21/01/2022
	Mrs Sivanart Porter	21/01/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*

✓

No*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*

✓

No*

Legacy received in 2018 of Freehold building of £150,100 is re-stated in Statement of Financial Activities in reconciliation of fund as fund brought forward.

Section C		Notes to the accounts	(cont)
Note 2	Accounting policies		
2.2 INCOME			
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 		
	Yes*	No*	N/a*
	✓		
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>		
	Yes*	No*	N/a*
	✓		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>		
	Yes*	No*	N/a*
	✓		
	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>		
	Yes*	No*	N/a*
	✓		
Legacies	<p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>		
	Yes*	No*	N/a*
	✓		
Government grants	<p>The charity has received government grants in the reporting period</p>		
	Yes*	No*	N/a*
			✓
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>		
	Yes*	No*	N/a*
			✓
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>		
	Yes*	No*	N/a*
			✓
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>		
	Yes*	No*	N/a*
	✓		
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>		
	Yes*	No*	N/a*
	✓		
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>		
	Yes*	No*	N/a*
	✓		
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>		
	Yes*	No*	N/a*
	✓		
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>		
	Yes*	No*	N/a*
	✓		
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>		
	Yes*	No*	N/a*
	✓		
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>		
	Yes*	No*	N/a*
	✓		
Support costs	<p>The charity has incurred expenditure on support costs.</p>		
	Yes*	No*	N/a*
	✓		
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>		
	Yes*	No*	N/a*
		✓	
Income from interest,	<p>This is included in the accounts when receipt is probable and the amount receivable can</p>		
	Yes*	No*	N/a*

royalties and dividends	be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
				✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
			✓	
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
			✓	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
			✓	
2.4 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			
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
				✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	12,867	-	-	12,867	27,656
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	12,867	-	-	12,867	27,656
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		12,867	-	-	12,867	27,656

Other information:

Section C **Notes to the accounts** **(cont)**

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities			-	-	-	
			-	-	-	
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other			-	-	-	
	Council Tax	1,358			1,358	1,296
	Donation	6,036			6,036	5,080
	Insurance	850			850	712
	Light and Heat	1,225			1,225	943
	Repairs and Maintenance	220			220	444
	Telephones	563			563	358
	Travellings	1,469			1,469	8,915
	Bank Charges	30	-	-	30	30
	Depreciation	2,221	-	-	2,221	2,221
	Independent Examiners Fees	500	-	-	500	500
	Total other expenditure	14,472	-	-	14,472	20,499
TOTAL EXPENDITURE		14,472	-	-	14,472	20,499

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Section C

Notes to the accounts

(cont)

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,100	-	11,627	-	161,727
Additions		-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,100	-	11,627	-	161,727

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year		-	4,442	-	4,442	
Disposals	-	-	-	-	-	
Depreciation		-	2,222	-	2,222	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	6,664	-	6,664	

14.3 Net book value

Net book value at the beginning of the year	150,100	-	7,185	-	157,285
Net book value at the end of the year	150,100	-	4,963	-	155,063

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable			-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,550	825	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,550	825	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
13,189	11,847
-	-
13,189	11,847