

KETUMATI BUDDHIST VIHARA TRUST

England & Wales · Charity number 1078173

Details

Other names KETUMATI TRUST

Status Registered

Legal form Trust

Registered 1999-11-11

Register [View on the Charity Commission register](#)

Contact

Address Ketumati Buddhist Vihara Trust
21 Moor Road
Manchester
M23 9BQ

Phone 01619710233

Email info@ketumati.org

Website www.ketumati.org

Activities

Objects: (A) TO FACILITATE THE TEACHING OF THERAVADA BUDDHISM AND TO PROVIDE OPPORTUNITIES FOR THE STUDY OF BUDDHIST PHILOSOPHY AND MEDITATION FOR ANYONE INTERESTED(B) TO ESTABLISH A CENTRE OR CENTRES FOR THE PRACTICE OF BUDDHISM AND MEDITATION(C) TO PROVIDE RESIDENTIAL FACILITIES FOR BUDDHIST MONKS TO TEACH AND PRACTISE BUDDHISM AND TO PROVIDE RETREAT FACILITIES FOR THOSE WHO WISH TO PRACTISE MEDITATION

Activities: Acting as a centre for Teaching of Buddha Dharma (Theravada) and Buddhist Meditation. Also the charity tries to enhance the psychological and social well being of the local community groups and take necessary steps to encourage fostering of harmony and cohesion among them.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER, CRUMPSALL
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,337	£37,136	-	-
2024-03-31	£34,607	£35,127	-	-
2023-03-31	£31,822	£21,093	-	-
2022-03-31	£34,098	£27,191	-	-
2021-03-31	£44,097	£18,174	-	-

Trustees

Name	Role	Appointed
DIMUTH JAYAWARNA		2008-03-12
Dr Don Priyantha Wijesinghe Jayawardane		2021-11-01
Dr Sarath Senarath-Yapa		1997-01-01
Himali Sagarika Dolapihilla		2021-11-01
Prasanna Buddhika Tennakoon		2021-11-01
Rev PAMANANDA GALPOTIAYAYE		2022-10-27
Rev PIYATISSA PIDIWILLE		1996-03-12
Senarath Panditaratne Dr.		2003-03-01

KETUMATI BUDDHIST VIHARA TRUST

England & Wales - Charity number 1078173

Accounts

KETUMATI BUDDHIST VIHARA (MANCHESTER)

කේතුමතී බෞද්ධ විහාරය (මැන්චෙස්ටර්)



[Registered Charity No. 1078173]

21 Moor Road
Brooklands
Grt. Manchester
M23 9BQ.

☎ : 0161 9710233

31st January 2026

Annual Report of the KBVT for the year ending 31st March 2025

In the period under review the **Keumati Dhamma School** activities further improved under the stewardship of the Chief Incumbent Priest Venerable Pidiville Piyatissa Nayaka Thero and Mrs. Himali Dolopihilla-Trustee responsible for the Dhamma School and Safeguarding of Children of both the Dhamma Schools in the Manchester sector held at the Ketumati Buddhist Vihara in Wythenshawe and in the Stoke Dhamma School held at various hired venues in Stoke. Manchester classes were held on the second Sunday of the month and the Stoke Dhamma School held on the third Sunday. The popularity of these classes was such that the attending numbers had significantly increased. The enthusiasm of the priest teachers and lay teachers was such that these classes provided an environment where the pupils could enjoy a calm and safe environment to receive and learn a basic foundation in Buddhism and a preliminary education about their mother tongue Sinhala. There was the added advantage for the attending parents of having the opportunity for exposure to expat Sri Lankan cultural milieus, and having a centre for participation in an active social hub with Sri Lankan compatriots. With the Ketumati Dhamma School remaining popular, an increasing number attended the Manchester and Stoke Dhamma School each month.

All Night Pirith Ceremony 2025

This year the Annual All Night Pirith Ceremony was held on Saturday the 22nd March 2025. It was a replete version, with priests from other UK cities participating in this deed of blessings from the power of the chanting of the "Maha Piritha" followed by a combination of other Suttas chosen by the congregation of Bhikkus for the benefit of all sentient beings, humans and all deities well known in the Buddhist tradition as for the happiness and benefit of All Deva-Manussanam." Chanting of Parththa continued till morning and was followed by "Heel Dana" to the participating priests and breakfast for the lay devotees who were still left listening attentively over the night to dawn.

Sinhala and Tamil New Celebrations for 2024

This year's **Sri Lanka New Year Celebrations** was organised by the Trust at the Parrswood School in East Didsbury; on Saturday the 27th April 2024. The celebrations commenced with Observation of the Five Precepts and the Lighting of the Traditional Oil Lamp accompanied by the recital of Jayamangala Gatha. This was followed by the Cultural Show performed by the children of the Manchester and Stoke Dhamma Schools. Prize Giving for Pupil awardees and the Prize Giving followed. Schools. Priests were offered Dana followed by a sumptuous New Years Day Lunch for the laity. After lunch it was time for the traditional Sri Lankan Avurudu Games like spotting the Eye on the Elephant blind-folded, Picking and Eating the bun without use of hands, the Sack race, Pillow Fighting seated on a pole. The merriment ended with participating in traditional New Year Sweet meats such as cakes, Athirasa and tea.

Vesak Day Celebration for the year 2024

This was conducted in the Ketuati Vihara Shrine Room in the evening of Saturday the 25th May 2024. Buddha Vandana was followed by a Dhamma Sermon. A new feature for the Vesak Ceremony was the display of a small "Thorana" near the Shrine Room entrance: rather reminiscent of the Pandals erected in the streets back in Sri Lanka during the Vesak season. The Vesak retreat was conducted at the Vihara on Sunday the 26th May 2024. This included a Sil program conducted for devotees with Meditation sessions both in the morning and afternoon including walking meditation. The elderly and vulnerable group participation was facilitated by broadcasting of the event to devotees via Zoom technology.

The Continuing Emphasis on Upholding Health & Safety

Since the formulation and adoption of the Ketumati Health and Safety Booklet by the Trust in July 2022, these stipulations have been strictly adhered to in the day to day running of the Vihara and executed robustly at the annual events organised by the Vihara in its own premises as well as hired venues. Venerable Galpottayaye Pemananda- Resident Monk was held in charge for day to day H&S matters within the Vihara and Dr. Priyanth Jayawardena had been appointed the Designated Health and Security Officer for the KBVT, took responsibility for Health and Safety aspects for all Major Annual Events of the Vihara. The KBVT is thankful to Dr. Priyantha for the profound and robust manner in which this function has been implemented and carried out.

The Katina Ceremony 2025

This year's Katina Chivara was donated by 4 families of the Northwest (Members of Liyanage & Wedagedara families from Sheffield, Pathinayaka family from Stoke on Trent and Herath family from Lichfield). The katina

Ceremony was conducted at the Vihara on the 27th of October. The carpet of the Shrine room of the Vihara was completely overhauled and replaced by a good quality carpet at an expense of £9,735.69 prior to the Katina Ceremony. The ceremony was most traditionally and ceremoniously conducted at the Vihara by resident monks in collaboration with monks from other UK Viharas.

Monthly Dhamma Sermons

These were also conducted on the first Saturday of each month regularly by the Resident monks of Ketumati Vihara; and also propagated via Zoom; so that all the devotees and Ketumati supporters would benefit from participation online. Meditations sessions and retreat was conducted during the day on the Sunday following each monthly Dhamma Sermon. The continuation of the dissemination of Monthly Dhamma Sermons, all Night Pirith and Vesak Ceremonies and Sil Programmes via **Zoom technology** gave the freedom for the elderly and other less-mobile persons, to participate in these main events from their homes. Monthly Dhamma Sermons were held at the Vihara premises every First Saturday of the month. This was followed by Sil Programme and Meditation on the Sunday that followed the first Saturday.

Prudence in Use of Funds

Since its inception in 1999 the Vihara Trust has worked with extreme caution in the use of its funds in the most cost-effective manner. Presently trustees like Dr. Sena Panditratne and Dr. Tilak Pieris have determinedly extolled the value of adherence to such values and this feature had been very meticulously championed by our Hon Treasurer Mr. Dimuth Jayawarna over the past two decades. Our great thanks to all of them and unmentioned others in their sustained commitment.

Financial Summary for the period 1st April 2024 to 31st March 2025

• Total Income for the Year	£ 44,337
• Total Expenditure for the Year	£ 37,136
• Net Incoming Resources for the Year	£ 7,201
Bank/Cash balances as at 31 st March 2025	
• Yorkshire Building Society	£ 107,647
• HSBC	£ 12,133
• Cash in Hand	£ 1,499



Dr. Sarath C. Senarath-Yapa
Hon. Secretary KBVT

Ketumati Buddhist Vihara Trust
Registered Charity Number : 1078173

Financial Statements For Year Ended
31 March 2025

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Statement of Financial Activities for year ended 31 March 2025

<u>INCOMING RESOURCES</u>	Notes	2025			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2024
		£	£	£	£
Donations		29,134		29,134	25,180
Gift Aid Refunds		7,513		7,513	5,639
Interest Received		3,490		3,490	3,788
Other Income - Souvenir Sponsorship		4,200		4,200	0
TOTAL INCOMING RESOURCES		44,337		44,337	34,607
<u>RESOURCES EXPENDED</u>					
Vihara Activities:					
Ceremonies		1,754		1,754	5,792
Monks Other Expenses		3,634		3,634	660
Pirkara		3,100		3,100	450
Monks Travel Expenses		3,906		3,906	5,544
		12,394		12,394	12,446
Premises Expenses:					
Rates	7	1,612		1,612	1,209
Insurance		0		0	1431
Repairs and Renewals		233		233	2,969
Print, Postage and Stationary		1,110		1,110	275
Garden Maintenance and Window Cleaning		850		850	875
Heating, Electricity , Telephone , Broadband and Boiler cover		11,454		11,454	7,548
Depreciation	8	9,257		9,257	8,117
Sundry Expenses		226		226	257
		24,742		24,742	22,681
TOTAL RESOURCES EXPENDED FOR THE YEAR		37,136		37,136	35,127
NET INCOMING/(OUTGOING) RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2025					
		7,201		7,201	-520
FUNDS BROUGHT FORWARD AS AT 1 APRIL 2024					
		540,430		540,430	540,950
MOVEMENT IN YEAR ENDED 31 MARCH 2025					
		7,201		7,201	-520
FUNDS OF THE CHARITY AS AT 31 MARCH 2025					
	9	547,631		547,631	540,430

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Balance Sheet as at 31 March 2025

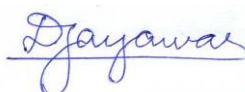
	Notes	2025			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2024
		£	£	£	£
FIXED ASSETS					
Tangible		387,727	25,478	413,205	408,576
TOTAL FIXED ASSETS	8	387,727	25,478	413,205	408,576
CURRENT ASSETS					
Debtors and Prepayments	6	0	13,147	13,147	11,273
Bank Current Account	9	0	12,133	12,133	6,710
Bank Savings Account	9	0	107,647	107,647	113,158
Cash in Hand	9	0	1,499	1,499	713
TOTAL CURRENT ASSETS			134,426	134,426	131,854
Creditors: Amounts falling due with in one year		0	0	0	0
NET CURRENT ASSETS		0	134,426	134,426	131,854
Creditors: Amounts falling due after more than one year		0	0	0	0
TOTAL NET ASSETS	9	387,727	159,904	547,631	540,430
REPRESENTED BY FUNDS OF THE CHARITY	9	387,727	159,904	547,631	540,430

The notes on pages 3 to 5 form part of these financial statements

Approved by the Trustees on 31 January 2026 and signed on their behalf by:



.....
TRUSTEE
NAME IN CAPITALS
DR. SARATH SENARATH-YAPA



.....
TRUSTEE
NAME IN CAPITALS
MR. DIMUTH JAYAWARNA

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2025

Accounting Policies

1. Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (issued in October 2019) (Charities SORP(FRS102)) and the Charities Act 2011. There are no changes on Accounting Convention from last year. The accounts are prepared on a going concern basis. Trustees consider that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future. The Trust has a healthy balance sheet for a Charity of this size, no mortgage on its' leasehold land and building and a steady stream of fixed annual donations from its' donors which generally exceed its' annual charity expenditure. Due to the reasons highlighted, the Trustees are of the view that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future at the time of approving these financial statements in January 2026.

2. Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities when the following three factors can be met.

Entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable

Certainty- when there is reasonable certainty that the incoming resource will be received;

Measurement-when the monetary value of the incoming resources can be measured with sufficient reliability.

3. Resources Expended

The Trust accounts have been prepared in accordance with accruals concept. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

4. Funds of the Charity

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

5. Tangible Fixed Assets

Capitalisation : Tangible fixed assets are capitalised on initial acquisition and included in the balance sheet at cost.

As specified by relevant accounting standard, any directly attributable costs of bringing tangible fixed assets into working condition, for its intended use (e.g. provision of charity's objectives) are capitalised.

Revaluation : The charity has not adopted a revaluation model/policy on tangible fixed assets.

Depreciation :The leasehold building which was first brought in to use in 2015/16 and associated furniture and equipment are depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis. Additions during the year are also depreciated based on relevant addition's useful economic life on a straight line basis. The land has not been depreciated due to its' infinite useful economic life.

6. Debtors and Prepayments

	2025	2024
	£	£
Debtors		
Gift Aid Refund 2021/22 (unrestricted)	5,634	5,634
Gift Aid Refund 2023/24 (unrestricted) **	0	5,639
Gift Aid Refund 2024/25 (unrestricted)	7,513	0
	<u>13,147</u>	<u>11,273</u>

(a) 2023/24 brought forward Gift Aid Refund was fully received in December 2024 by His Majesty's Revenue and Customs (HMRC).

**2024/25 Gift Aid Refund (£7,513) was accrued in the financial statements as at 31 March 2025.

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2025

7. Rates

	2023	2022
	£	£
Council Tax/Business Rates	0	0
Water Rates	1,612	1,209
	<u>1,612</u>	<u>1,209</u>

The Vihara is now exempt from any Councils tax/business rates from 2017/18

8. Tangible Fixed Assets

	Leasehold Land and Building (Restricted)	Furniture & Equipment (Unrestricted)	TOTAL
	£	£	£
Balance Brought Forward as at 1 April 2024	393,900	14,676	408,576
Additions during the year	0	13,886	13,886
Disposals during the year	0	0	0
Depreciation charge for the year	-6,173	-3,084	-9,257
Balance Carried Forward as at 31 March 2024	<u>387,727</u>	<u>25,478</u>	<u>413,205</u>

Leasehold land and building is situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ, where Ketumati Buddhist Vihara Trust activities are conducted.

Further details on Tangible Fixed assets are reported under note 5 to the financial statements

9. Funds of the Charity

	TOTAL
	£
Total Funds Brought Forward as at 1 April 2024	540,430
Additions during the year	
- net incoming resources for the year (page 1)	7,201
Total Funds Carried Forward as at 31 March 2025	<u>547,631</u>

Represented by :

Restricted Funds	(see page 5 for detail analysis)	387,727
Unrestricted Funds	(see page 5 for detail analysis)	159,904
		<u>547,631</u>

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2025

9. Funds of the Charity (continued)

Funds of the Charity are analysed as follows:	£ Restricted	£ Unrestricted	£ TOTAL
2025 - THIS YEAR			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	387,727	25,478	413,205
Bank Current Account	0	12,133	12,133
Bank Savings Account	0	107,647	107,647
Cash in Hand	0	1,499	1,499
Debtors (see note 6, Gift Aid Refund)	0	13,147	13,147
As at 31 March 2025	<u>387,727</u>	<u>159,904</u>	<u>547,631</u>

2024 - LAST YEAR

Funds of the Charity are analysed as follows:	£ Restricted	£ Unrestricted	£ TOTAL
Leasehold land and building (note 8) situated at Moor Road, Brooklands, Manchester , M23 9BQ	393,900	14,676	408,576
Bank Current Account	0	6,710	6,710
Bank Savings Account	0	113,158	113,158
Cash in Hand	0	713	713
Debtors (see note 6, Gift Aid Refund)	0	11,273	11,273
As at 31 March 2024	<u>393,900</u>	<u>146,530</u>	<u>540,430</u>

Restricted funds are utilised for the purposes intended by that specific fund.

Leasehold land and building situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ will be utilised to conduct primary objectives of Ketumati Buddhist Vihara Trust activities.

10. Events after the reporting period (31 March 2025)

There are no adjusting or non adjusting events after the reporting period that need to be adjusted or disclosed in the financial statements for the year ended 31 March 2025.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KETUMATI BUDDHIST VIHARA TRUST ("Trust"): CHARITY REGISTRATION NUMBER 1078173

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 1 to 5 of the financial statements.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *T M de Zoysa*

Name: Thilina De Zoysa BEng (Hons), FCCA

Relevant professional qualification or membership of professional bodies:
Fellow of the Chartered Certified Accountants (FCCA)

Date: 31 January 2026

KETUMATI BUDDHIST VIHARA TRUST

England & Wales - Charity number 1078173

Accounts

KETUMATI BUDDHIST VIHARA (MANCHESTER)

කේතුමතී බෞද්ධ විහාරය (මැන්චෙස්ටර්)



31st January 2025

[Registered Charity No. 1078173]

21 Moor Road
Brooklands
Grt. Manchester
M23 9BQ.

☎ : 0161 9710233

Annual Report of the KBVT for the year ending 31st March 2024

This year, the activities of the Ketumati Vihara had further improved with the Ketumati Dhamma School remaining popular with a steady number of around seventy attending the Manchester Vihara once a month; and a further number exceeding 50 attending the Stoke Dhamma School at an arranged venue once a month. The continuation of the dissemination of Monthly Dhamma sermons, All Night Pirith and Vesak Ceremonies and Sil Programmes via Zoom technology gave the freedom for the elderly and other less-mobile persons, to participate in these main events from their homes.

However the highlight for the year was the Sangha Nayaka Appointment Felicitations Ceremony - The Nayaka Ulela, held on the 10th December 2023.

Nayaka Ulela- Felicitations at Blessed Thomas Holford Catholic College Altrincham 10th December 2023.

In May 2023, the much revered and esteemed post of Chief Prelate of England was bestowed on our Chief Incumbent Priest, Venerable Pidiville Piyatissa by the Chief Prelate of the Malwatta Chapter of the Temple of the Sacred Tooth in Senkadagala, Sri Lanka by the most Venerable Tibbatuwe Sri Siddhartha Sumangala Mahanayake Thero. Such bestowal was on account of his contribution to the Northwest of the UK and the neighbouring countries in England; in establishing an exemplary seat of Theravada Buddhist Education in the form of Ketumati Buddhist Vihara (Manchester) that drew respect and admiration from the Buddhist Vihara of all major cities in the UK. His vision and uncompromising fortitude has led to the creation of the present Vihara in Wythenshawe with its surroundings, accommodation for resident monks and its serene Shrine Room with a magnificent sitting Buddha statue. Honorary Secretary Dr Sarath C. Senarath Yapa who had been instrumental in translating the "Aktha Pathra" (Letter of Accreditation) written in rather quaint ancient

Sinhala to English gave the Speech of Introduction to this grand Ceremony of Felicitation. The ceremony was presided by Most Venerable Dr.Pahamune Sumangala Nayaka Thero the Head Monk of Somawathi Raja Maha Vihara and the Secretary of Karaka Sanga Sabha, SyamopaliMaha Viharavanshika Maha Nikaya, Malwatta Chapter as a special emissary of the Mahanayaka Thero. Also in attendance was Most Venerable Welivita Soratha Thero, visiting from Sri Lanka who read out the original letter of accreditation in Sinhala.

All Night Pirith Ceremony 2024

This year the Annual All Night Pirith Ceremony was held on Saturday the 16th March. It was an unabridged version, true to pre-Covid glory; with priests from other UK cities participating in this deed of Blessings from the power of the chanting of the “Maha Piritha” followed by a combination of other Suttas chosen by the congregation of Bhikkus for the benefit of all sentient beings , Humans and All Deities (so well known in the Buddhist tradition as “Hithaaya Sukhaaya Deva-Manussanam.” Chanting of Parththa continued till morning and was followed by “Heel Dana” to the participating priests and breakfast for the lay devotees who are still left listening attentively over the night to dawn.

Health & Safety Booklet

This important document was unanimously re-confirmed as adopted by the Board of Trustees unanimously in April 2023; as applicable to be adhered to in the Ketumati Vihara premises, as well as all KBV organised outreach programmes as in the case of Stoke Dhamma School held in hired premises and main Annual Events held at other hired venues.

Vesak Programmes for the year 2024

The Vesak Celebrations this year took the form of re is a celebration event in the evening on 25th of May and a day of Sil and Meditation on 26th May. The Vesak Celebration event was organised by adults and the members of the Ketumati Buddhist Youth Group. This programme included 1.Buddha Vandana 2.Children's Presentations 3.Bakthi Gee 4.Prize-giving for Vesak lanterns 5.Opening and Display of a Thorana 6.Dansal

A day of meditation & Sil was held on Sunday 26th of May from 9.30 am to 4.30 pm guided by Most Venerable Pidiwille Piyatissa Nayaka Thero.

Vas Aradhana & Kathina Ceremony 2023

This year Vas Aradhana ceremony and the Kathina ceremony were sponsored by the following families. Kapila & Shanthi Liyanage, Janak & Kumuduni Wedagedara, Ranga & Pathini Pathinayake and Chandra & Sheila Kumari Herath. A series of Dhamma programs were also held during this Rainy Season leading up to the Kathina Ceremony which took place at the temple on Sunday the 27th of October 2024.

Constitution of the Board of Ketumati Vihara Trustees

There were no changes to the constitution of the Trust during this period.

Monthly Dhamma Sermons

These were also conducted on the first Saturday of each month regularly by the Resident monks of Ketumati Vihara; and devotees and Ketumati supporters benefited from participation online. Meditations sessions and retreat was conducted on the Sunday following each monthly Dhamma sermon.

Financial Summary for the period 1st April 2023 to 31st March 2024

• Total Income for the Year	£ 34,607
• Total Expenditure for the Year	£ 35,127
• Net Outgoing Resources for the Year	£ 520
Bank/Cash balances as at 31 st March 2024	
• Yorkshire Building Society	£ 113,158
• HSBC	£ 6,710
• Cash in Hand	£ 713



Dr. Sarath C. Senarath-Yapa
Hon. Secretary KBVT

Ketumati Buddhist Vihara Trust
Registered Charity Number : 1078173

Financial Statements For Year Ended
31 March 2024

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Statement of Financial Activities for year ended 31 March 2024

<u>INCOMING RESOURCES</u>	Notes	2024			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2023
		£	£	£	£
Donations		25,180		25,180	24,481
Gift Aid Refunds		5,639		5,639	5,613
Interest Received		3,788		3,788	1,728
TOTAL INCOMING RESOURCES		34,607		34,607	31,822
<u>RESOURCES EXPENDED</u>					
Vihara Activities:					
Ceremonies		5,792		5,792	0
Monks Other Expenses		660		660	720
Pirikara		450		450	430
Monks Travel Expenses		5,544		5,544	500
		12,446		12,446	1,650
Premises Expenses:					
Rates	7	1,209		1,209	1,246
Insurance		1431		1431	1,332
Repairs and Renewals		2,969		2,969	2,451
Print, Postage and Stationary		275		275	411
Garden Maintenance and Window Cleaning		875		875	710
Heating, Electricity ,Telephone , Broadband and Boiler cover		7,548		7,548	5,188
Depreciation	8	8,117		8,117	8,022
Sundry Expenses		257		257	83
		22,681		22,681	19,443
TOTAL RESOURCES EXPENDED FOR THE YEAR		35,127		35,127	21,093
NET INCOMING/(OUTGOING) RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2024		-520		-520	10,729
FUNDS BROUGHT FORWARD AS AT 1 APRIL 2023		540,950		540,950	530,221
MOVEMENT IN YEAR ENDED 31 MARCH 2024		-520		-520	10,729
FUNDS OF THE CHARITY AS AT 31 MARCH 2024	9	540,430		540,430	540,950

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Balance Sheet as at 31 March 2024

	Notes	2024			LAST YEAR
		Restricted £	Unrestricted £	Total £	31 March 2023 £
FIXED ASSETS					
Tangible		393,900	14,676	408,576	408,113
TOTAL FIXED ASSETS	8	393,900	14,676	408,576	408,113
CURRENT ASSETS					
Debtors and Prepayments	6	0	11,273	11,273	11,184
Bank Current Account	9	0	6,710	6,710	5,544
Bank Savings Account	9	0	113,158	113,158	115,371
Cash in Hand	9	0	713	713	738
TOTAL CURRENT ASSETS		0	131,854	131,854	132,837
Creditors: Amounts falling due with in one year		0	0	0	0
NET CURRENT ASSETS		0	131,854	131,854	132,837
Creditors: Amounts falling due after more than one year		0	0	0	0
TOTAL NET ASSETS	9	393,900	146,530	540,430	540,950
REPRESENTED BY FUNDS OF THE CHARITY	9	393,900	146,530	540,430	540,950

The notes on pages 3 to 5 form part of these financial statements

Approved by the Trustees on 31 January 2025 and signed on their behalf by:



TRUSTEE

NAME IN CAPITALS

DR. SARATH SENARATH-YAPA



TRUSTEE

NAME IN CAPITALS

MR. DIMUTH JAYAWARNA

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2024

Accounting Policies

1. Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (issued in October 2019) (Charities SORP(FRS102)) and the Charities Act 2011. There are no changes on Accounting Convention from last year. The accounts are prepared on a going concern basis. Trustees consider that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future. The Trust has a healthy balance sheet for a Charity of this size, no mortgage on its' leasehold land and building and a steady stream of fixed annual donations from its' donors which generally exceed its' annual charity expenditure. Due to the reasons highlighted, the Trustees are of the view that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future at the time of approving these financial statements in January 2025.

2. Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities when the following three factors can be met.

Entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable

Certainty- when there is reasonable certainty that the incoming resource will be received;

Measurement-when the monetary value of the incoming resources can be measured with sufficient reliability.

3. Resources Expended

The Trust accounts have been prepared in accordance with accruals concept. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

4. Funds of the Charity

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

5. Tangible Fixed Assets

Capitalisation : Tangible fixed assets are capitalised on initial acquisition and included in the balance sheet at cost.

As specified by relevant accounting standard, any directly attributable costs of bringing tangible fixed assets into working condition, for its intended use (e.g. provision of charity's objectives) are capitalised.

Revaluation : The charity has not adopted a revaluation model/policy on tangible fixed assets.

Depreciation :The leasehold building which was first brought in to use in 2015/16 and associated furniture and equipment are depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis.

Additions during the year are also depreciated based on relevant addition's useful economic life on a straight line basis. The land has not been depreciated due to its' infinite useful economic life.

6. Debtors and Prepayments

	2023	2022
	£	£
Debtors		
Gift Aid Refund 2022/23 (unrestricted) (a)	0	5,550
Gift Aid Refund 2021/22 (unrestricted)	5,634	5,634
Gift Aid Refund 2023/24 (unrestricted) **	5,639	0
	<u>11,273</u>	<u>11,184</u>

(a) 2022/23 brought forward Gift Aid Refund was fully received in October 2023 by His Majesty's Revenue and Customs (HMRC).

**2023/24 Gift Aid Refund (£5,539) was accrued in the financial statements as at 31 March 2024. This was fully paid, after the year end (December 2024) by HMRC.

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2024

7. Rates

	2023	2022
	£	£
Council Tax/Business Rates	0	0
Water Rates	1,209	1,246
	<u>1,209</u>	<u>1,246</u>

The Vihara is now exempt from any Councils tax/business rates from 2017/18

8. Tangible Fixed Assets

	Leasehold Land and Building (Restricted)	Furniture & Equipment (Unrestricted)	TOTAL
	£	£	£
Balance Brought Forward as at 1 April 2023	391,278	16,835	408,113
Additions during the year	8,580	0	8,580
Disposals during the year	0	0	0
Depreciation charge for the year	-5,958	-2,159	-8,117
Balance Carried Forward as at 31 March 2024	<u>393,900</u>	<u>14,676</u>	<u>408,576</u>

Leasehold land and building is situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ where Ketumati Buddhist Vihara Trust activities are conducted.

Further details on Tangible Fixed assets are reported under note 5 to the financial statements

9. Funds of the Charity

	TOTAL
	£
Total Funds Brought Forward as at 1 April 2023	540,950
Additions during the year	
- net incoming resources for the year (page 1)	-520
Total Funds Carried Forward as at 31 March 2024	<u>540,430</u>
Represented by :	
Restricted Funds (see page 5 for detail analysis)	393,900
Unrestricted Funds (see page 5 for detail analysis)	146,530
	<u>540,430</u>

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2024

9. Funds of the Charity (continued)

Funds of the Charity are analysed as follows:	£ Restricted	£ Unrestricted	£ TOTAL
2024			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	393,900	14,676	408,576
Bank Current Account	0	6,710	6,710
Bank Savings Account	0	113,158	113,158
Cash in Hand	0	713	713
Debtors (see note 6, Gift Aid Refund)	0	11,273	11,273
As at 31 March 2024	<u>393,900</u>	<u>146,530</u>	<u>540,430</u>

2023

Funds of the Charity are analysed as follows:	£ Restricted	£ Unrestricted	£ TOTAL
Leasehold land and building (note 8) situated at Moor Road, Brooklands, Manchester , M23 9BQ	391,278	16,835	408,113
Bank Current Account	0	5,544	5,544
Bank Savings Account	0	115,371	115,371
Cash in Hand	0	738	738
Debtors (see note 6, Gift Aid Refund)	0	11,184	11,184
As at 31 March 2023	<u>391,278</u>	<u>149,672</u>	<u>540,950</u>

Restricted funds are utilised for the purposes intended by that specific fund.

Leasehold land and building situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ will be utilised to conduct Ketumati Buddhist Vihara Trust activities.

10. Events after the reporting period (31 March 2024)

There are no adjusting or non adjusting events after the reporting period that need to be adjusted or disclosed in the financial statements for the year ended 31 March 2024.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KETUMATI BUDDHIST VIHARA TRUST ("Trust"): CHARITY REGISTRATION NUMBER 1078173

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 1 to 5 of the financial statements.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *T M de Zoysa*

Name: Thilina De Zoysa BEng (Hons), FCCA

Relevant professional qualification or membership of professional bodies:
Fellow of the Chartered Certified Accountants (FCCA)

Date: 31 January 2025

KETUMATI BUDDHIST VIHARA TRUST

England & Wales - Charity number 1078173

Accounts

KETUMATI BUDDHIST VIHARA (MANCHESTER)

කේතුමතී බෞද්ධ විහාරය (මැන්චෙස්ටර්)



[Registered Charity No. 1078173]

21 Moor Road
Brooklands
Grt. Manchester
M23 9BQ.

☎ : 0161 9710233

28th January 2024

Annual Report of the KBVT for the year ending 31st March 2023

This year the activities of the Ketumati Vihara had returned very much back to pre-pandemic levels of activity: however the elderly and vulnerable still were given the freedom and option to participate in highly attended programmes of activity as All night Pirith and Vesak Ceremonies in the security of their homes via Zoom technology.

All Night Pirith Ceremony 2022

It was decided to have a shortened, specially abridged version of this event amidst still prevailing concerns from trustees regarding evolving variants of Covid-19, still seen to be smouldering among certain factions of our community. This event was held on the later date of 30th of April 24. It commenced rather earlier in the evening and was expertly concluded by resident members of the Maha Sanga; before midnight

Health & Safety Booklet

This important work commenced the previous year and saw its satisfactory presentation to the Board of Trustees in April 2024; as applicable to be adhered to in the Vihara premises and to the implementable best at outreach programmes as in the case of Stoke Dhamma School held in hired premises.

KBVT Whatsapp Group

This group was launched for the purpose of easier and faster semi-official mode of communication between trustees, with Mrs Himali Fernando as its administrator (a function delegated by the Honorary secretary). This facilitated the launching of new ideas and methods of working together and provided a space for easy and ready exchange of ideas among trustees and senior resident monks of the Vihara. Ven. Pemananda Galpottayaye was accepted to the group; as he had functioned as the main communicator for the Vihara for a length of time.

Vesak Ceremony 2022

Vesak Day Retreat was held at the Vihara on the 1st of May 2022; from 9.00am to 4.00pm with Sil and Meditation Programmes included as traditional for the annual event. The elderly and vulnerable group participation was facilitated by broadcasting of the event to devotees via Zoom technology.

Servicing of KBV Fire Equipment

This falls in July each year and 5 Fire Extinguishers and 2 Fire Blankets were serviced as part of this exercise by Target Fire.

The Health & Safety Booklet

The formulated stipulations were adopted by the trust as adhereable to the KB Vihara and any Outreach sites by the Trust in July 2022.

Electric Vehicle Charger for Vihara

Honouring its sustainable development principles the trust decided to install an Electric Vehicle Charger on its west wall gable in the month of July.

Vas Aradhana 2022

The invitation to the resident monks for Vas retreat was made on the 22nd of July. This ceremony was most traditionally conducted at the Vihara by this years' sponsors of the Katina Ceremony; Dr Harris and Mrs Sandamali Medagedara and Dr Priyantha and Mrs. Sriyani Jayawardena accompanied by their family members and other devotees and supporters of Vihara.

Monthly Dhamma Sermons

These were also conducted on the first Saturday of each month regularly by the Resident monks of Ketumati Vihara; and also propagated via Zoom; so that all the devotees and Ketumati supporters would benefit from participation online. Meditations sessions and retreat was conducted during the day on the Sunday following each monthly Dhamma sermon.

Reconstitution of the Board of Trustees of Ketumati

Mrs Swarnampali Pushpa Ranawickrema tendered her resignation as a trustee after a long period of diligent service (23 years) to the Ketumati Buddhist Vihara Trust: and the vacant position was filled by the appointment Venerable Pemananda Galpottayaye with unanimous approval of the Board of Trustees with effect from 1st November 2022.

Financial Summary from 1st April 2022 to 31st March 2023

- Total Income for the Year £ 31,822
- Total Expenditure for the Year £ 21,093
- Net Incoming Resources for the Year £ 10,729

Bank balances at 31st March 2023

- Yorkshire Building Society £ 115,371
- HSBC £ 5,544
- Cash in Hand £ 738



Dr. Sarath C. Senarath-Yapa
Hon. Secretary KBVT

Ketumati Buddhist Vihara Trust
Registered Charity Number : 1078173

Financial Statements For Year Ended
31 March 2023

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Statement of Financial Activities for year ended 31 March 2023

<u>INCOMING RESOURCES</u>	Notes	2023			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2022
		£	£	£	£
Donations		0	24,481	24,481	28,152
Gift Aid Refunds		0	5,613	5,613	5,634
Interest Received		0	1,728	1,728	312
TOTAL INCOMING RESOURCES		0	31,822	31,822	34,098
<u>RESOURCES EXPENDED</u>					
Vihara Activities:					
Monks Other Expenses		0	720	720	1,256
Pirikara		0	430	430	180
Monks Travel Expenses		0	500	500	500
		0	1,650	1,650	1,936
Premises Expenses:					
Rates	7	0	1,246	1,246	996
Insurance		0	1,332	1,332	1,230
Repairs and Renewals		0	2,451	2,451	3,105
Print, Postage and Stationary		0	411	411	55
Garden Maintenance and Window Cleaning		0	710	710	3139
Heating, Electricity ,Telephone , Broadband and Boiler cover		0	5,188	5,188	8,716
Depreciation	8	0	8,022	8,022	7,989
Sundry Expenses		0	83	83	25
		0	19,443	19,443	25,255
TOTAL RESOURCES EXPENDED FOR THE YEAR		0	21,093	21,093	27,191
NET INCOMING RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2022		0	10,729	10,729	6,907
FUNDS BROUGHT FORWARD AS AT 1 APRIL 2022		188,320	341,901	530,221	523,314
MOVEMENT IN YEAR ENDED 31 MARCH 2023		0	10,729	10,729	6,907
FUNDS OF THE CHARITY AS AT 31 MARCH 2023	9	188,320	352,630	540,950	530,221

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Balance Sheet as at 31 March 2023

	Notes	2023			LAST YEAR
		Restricted £	Unrestricted £	Total £	31 March 2022 £
FIXED ASSETS					
Tangible		391,278	16,835	408,113	415,286
TOTAL FIXED ASSETS	8	391,278	16,835	408,113	415,286
CURRENT ASSETS					
Debtors and Prepayments	6	0	11,184	11,184	21,303
Bank Current Account	9	0	5,544	5,544	2,680
Bank Savings Account	9	0	115,371	115,371	90,643
Cash in Hand	9	0	738	738	309
TOTAL CURRENT ASSETS		0	132,837	132,837	114,935
Creditors: Amounts falling due with in one year		0	0	0	0
NET CURRENT ASSETS		0	132,837	132,837	114,935
Creditors: Amounts falling due after more than one year		0	0	0	0
TOTAL NET ASSETS	9	391,278	149,672	540,950	530,221
REPRESENTED BY FUNDS OF THE CHARITY	9	391,278	149,672	540,950	530,221

The notes on pages 3 to 5 form part of these financial statements

Approved by the Trustees on 28 January 2024 and signed on their behalf by:

.....
 TRUSTEE
 NAME IN CAPITALS
 DR. SARATH SENARATH-YAPA

.....
 TRUSTEE
 NAME IN CAPITALS
 MR. DIMUTH JAYAWARNA

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2023

Accounting Policies

1. Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (issued in October 2019) (Charities SORP(FRS102)) and the Charities Act 2011. There are no changes on Accounting Convention from last year. The accounts are prepared on a going concern basis. Trustees consider that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future. The Trust has a healthy balance sheet for a Charity of this size, no mortgage on its' leasehold land and building and a steady stream of fixed annual donations from its' donors which generally exceed its' annual charity expenditure. Due to the reasons highlighted, the Trustees are of the view that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future at the time of approving these financial statements in January 2024.

2. Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities when the following three factors can be met.

Entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable

Certainty- when there is reasonable certainty that the incoming resource will be received;

Measurement-when the monetary value of the incoming resources can be measured with sufficient reliability.

3. Resources Expended

The Trust accounts have been prepared in accordance with accruals concept. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

4. Funds of the Charity

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

5. Tangible Fixed Assets

Capitalisation : Tangible fixed assets are capitalised on initial acquisition and included in the balance sheet at cost.

As specified by relevant accounting standard, any directly attributable costs of bringing tangible fixed assets into working condition, for its intended use (e.g. provision of charity's objectives) are capitalised.

Revaluation : The charity has not adopted a revaluation model/policy on tangible fixed assets.

Depreciation :The leasehold building which was first brought in to use in 2015/16 and associated furniture and equipment are depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis.

Additions during the year are also depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis. The land has not been depreciated due to its' infinite useful economic life.

6. Debtors and Prepayments

		2023	2022
		£	£
Debtors			
Gift Aid Refund 2022/23 (unrestricted)	(a)	5,550	0
Gift Aid Refund 2021/22 (unrestricted)	(b)	5,634	5,634
Gift Aid Refund 2020/21 (unrestricted)	**	0	7,283
Gift Aid Refund 2019/20 (unrestricted)	**	0	8,386
		<u>11,184</u>	<u>15,669</u>

(a) Gift Aid Refund of £5,550 has been accrued in the financial statements for the 2022/23 tax year and has not yet being paid at the time of signing these financial statements in January 2024.

(b) The Gift Aid Refund outstanding for 2021/22 was fully paid in October 2023 and therefore, this debtor was still outstanding as at 31 March 2023, the accounting date for the current financial period.

**The Charity received both 2019/20 and 2020/21 debtors in full during July and September 2022 respectively from His Majesty's Revenue and Customs (HMRC) . Thereofre, these were no longer outstanding debtors as at 31 March 2023.

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2023

7. Rates

	2023	2022
	£	£
Council Tax/Business Rates	0	0
Water Rates	<u>1,246</u>	<u>996</u>
	<u>1,246</u>	<u>996</u>

The Vihara is now exempt from any Councils tax/business rates from 2017/18

8. Tangible Fixed Assets

	Leasehold Land and Building (Restricted)	Furniture & Equipment (Unrestricted)	TOTAL
	£	£	£
Balance Brought Forward as at 1 April 2022	397,165	18,121	415,286
Additions during the year	0	849	849
Disposals during the year	0	0	0
Depreciation charge for the year	-5,887	-2,135	-8,022
Balance Carried Forward as at 31 March 2023	<u>391,278</u>	<u>16,835</u>	<u>408,113</u>

Leasehold land and building is situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ where Ketumati Buddhist Vihara Trust activities are conducted.

Further details on Tangible Fixed assets are reported under note 5 to the financial statements

9. Funds of the Charity

	TOTAL
	£
Total Funds Brought Forward as at 1 April 2022	530,221
Additions during the year	
- net incoming resources for the year (page 1)	10,729
Total Funds Carried Forward as at 31 March 2023	<u>540,950</u>

Represented by :

Restricted Funds	(see page 5 for detail analysis)	391,278
Unrestricted Funds	(see page 5 for detail analysis)	<u>149,672</u>
		<u>540,950</u>

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2023

9. Funds of the Charity (continued)

Funds of the Charity are analysed as follows:	£	£	£
	Restricted	Unrestricted	TOTAL
2023			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	391,278	16,835	408,113
Bank Current Account	0	5,544	5,544
Bank Savings Account	0	115,371	115,371
Cash in Hand	0	738	738
Debtors (see note 6, Gift Aid Refund)	0	11,184	11,184
As at 31 March 2023	<u><u>391,278</u></u>	<u><u>149,672</u></u>	<u><u>540,950</u></u>

2022

Funds of the Charity are analysed as follows:	£	£	£
	Restricted	Unrestricted	TOTAL
Leasehold land and building (note 8) situated at Moor Road, Brooklands, Manchester , M23 9BQ	397,165	18,121	415,286
Bank Current Account	0	2,680	2,680
Bank Savings Account	0	90,643	90,643
Cash in Hand	0	309	309
Debtors (see note 6, Gift Aid Refund)	0	21,303	21,303
As at 31 March 2022	<u><u>397,165</u></u>	<u><u>133,056</u></u>	<u><u>530,221</u></u>

Restricted funds are utilised for the purposes intended by that specific fund.

Leasehold land and building situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ will be utilised to conduct Ketumati Buddhist Vihara Trust activities.

10. Events after the balance sheet date

There are no adjusting or non adjusting events after the balance sheet date that need to be adjusted or disclosed in the financial statements for the year ended 31 March 2023.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KETUMATI BUDDHIST VIHARA TRUST ("Trust"): CHARITY REGISTRATION NUMBER 1078173

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 1 to 5 of the financial statements.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *T M de Zoysa*

Name: Thilina De Zoysa BEng (Hons), FCCA

Relevant professional qualification or membership of professional bodies:
Fellow of the Chartered Certified Accountants (FCCA)

Address: 7, High Ash Crescent, Leeds, LS17 8RP

Date: 28 January 2024

KETUMATI BUDDHIST VIHARA TRUST

England & Wales - Charity number 1078173

Accounts

KETUMATI BUDDHIST VIHARA (MANCHESTER)

කේතුමතී බෞද්ධ විහාරය (මැන්චෙස්ටර්)



28th January 2023

[Registered Charity No. 1078173]

21 Moor Road
Brooklands
Grt. Manchester
M23 9BQ.

☎ : 0161 9710233

Annual Report of the KBVT for the year ending 31st March 2022

The year under review saw the slow but sure getting back to as-normal-as-possible, of the accustomed activities including the Annual events of Ketumati Vihara calendar; most adult population in UK communities having already completed the second round of vaccinations against Covid-19.

However, the resident monks and the trustees had to tread with caution taking the best possible cautionary stance in the phases of gradual reopening the Vihara for major Annual events and the Dhamma School Programmes for the Pupils of Ketumati School. Nevertheless, it was a productive one for the trust; the wise counsel of the Chief Incumbent Priest and the Trustees helping to navigate the Vihara activities in a risk averse and safe manner benefiting all sections of the Ketumati catchment fraternities and support communities.

Vesak Ceremony 2021

As the first major Annual event in the wake of the resolving Covid-19 pandemic, this year's Vesak Programme was conducted on Sunday the 30th May; only on an online basis via zoom. This included Observance of the Eight Precepts (Ata Sil) and Thisarana Vandana, a sermon in English on the Significance of Vesak, Morning and Afternoon sessions of Sitting & Walking Meditation, Buddha Puja and Offering of Dana to Maha Sanga and a Dhamma Discussion in Sinhala based on Maratajjaniya Sutta, followed by Seela Pavaarana.

Monthly Dhamma Sermons

These were also conducted regularly by the Resident monks of Ketumati Vihara online and propagated via Zoom; so that all the devotees and Ketumati supporters would benefit from participation online.

Reconstitution of the Board of Trustees of Ketumati

Reconstitution of the Board of Trustees was a major achievement during this period: with the appointment of three new trustees bringing in much awaited and wanted additional skill mix to the Board. The following three devotees were

appointed as full fledged trustees by unanimous agreement of all existing trustees, including the Chief Incumbent Priest; with effect from 1st November 2021, following a duly convened Special plenary trustees meeting of the Board of Trustees held, on the 28th October 2021 online via Zoom.

Mrs Himali Sargarika Dolapihilla.

Dr. Don Priyantha Jayawardena.

& Mr. Prasanna Buddhika Tennakoon.

The appointment of the new trustees engendered a renovated vigour to the Trust Board leading to the promulgation and formalising of the **Ketumati Buddhist Vihara Trust-Health & Safety Booklet** laying down its Policy and mode of operation and naming the Key Responsible Officers; while the Trust takes corporate responsibility for H&S functions.

All Night (Sarvarathrika) Pirith Chanting scheduled for March 2021

This had to be abandoned because of risk of spread of Covid-19 via congregation in the Vihara premisses. An abbreviated (Up-to-Midnight) version is planned for beginning of next financial year.

Repair Works to the Roof and the Gutters

These repairs were concluded, before the advent of the rainy wintry seasons after customary agreements made during meetings of the trustees. Finding of suitable breakdown cover for the Community and Business component of the Vihara, remained difficult to achieve because of dearth of available satisfactory providers.

Financial Summary from 1st April 2021 to 31st March 2022

- Total Income for the Year £34,098
- Total Expenditure for the Year £27,191
- Net Incoming Resources for the Year £ 6,907

Balances at 31st March 2022

- Yorkshire Building Society £90,643
- HSBC £ 2,680
- Cash in Hand £ 309



Dr. Sarath C. Senarath-Yapa

Hon. Secretary KBVT

Ketumati Buddhist Vihara Trust
Registered Charity Number : 1078173

Financial Statements For Year Ended
31 March 2022

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Statement of Financial Activities for year ended 31 March 2022

<u>INCOMING RESOURCES</u>	Notes	2021			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2020
		£	£	£	£
Donations		0	28,152	28,152	26,773
Legacies		0	0	0	10,000
Gift Aid Refunds		0	5,634	5,634	7,283
Interest Received		0	312	312	41
TOTAL INCOMING RESOURCES		0	34,098	34,098	44,097
<u>RESOURCES EXPENDED</u>					
Vihara Activities:					
Monks Other Expenses		0	1,256	1,256	1,804
Pirikara		0	180	180	270
Ceremonies		0	0	0	0
Monks Travel Expenses		0	500	500	500
		0	1,936	1,936	2,574
Premises Expenses:					
Rates	7	0	996	996	2,252
Insurance		0	1,230	1,230	1,419
Repairs and Renewals		0	3,105	3,105	697
Print, Postage and Stationary		0	55	55	278
Garden Maintenance and Window Cleaning		0	3,139	3,139	875
Heating, Electricity , Telephone , Broadband and Boiler cover		0	8,716	8,716	2,103
Depreciation	8	0	7,989	7,989	7,822
Sundry Expenses		0	25	25	154
		0	25,255	25,255	15,600
TOTAL RESOURCES EXPENDED FOR THE YEAR		0	27,191	27,191	18,174
NET INCOMING RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2022		0	6,907	6,907	25,923
FUNDS BROUGHT FORWARD AS AT 1 APRIL 2021		188,320	334,994	523,314	497,391
MOVEMENT IN YEAR ENDED 31 MARCH 2022	9	0	6,907	6,907	25,923
FUNDS OF THE CHARITY AS AT 31 MARCH 2022	9	188,320	341,901	530,221	523,314

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Balance Sheet as at 31 March 2022

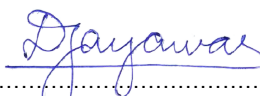
	Notes	2021			LAST YEAR
		Restricted £	Unrestricted £	Total £	31 March 2020 £
FIXED ASSETS					
Tangible		397,165	18,121	415,286	422,122
TOTAL FIXED ASSETS	8	397,165	18,121	415,286	422,122
CURRENT ASSETS					
Debtors and Prepayments	6	0	21,303	21,303	15,669
Bank Current Account	9	0	2,680	2,680	53,989
Bank Savings Account	9	0	90,643	90,643	31,521
Cash in Hand	9	0	309	309	13
TOTAL CURRENT ASSETS		0	114,935	114,935	101,192
Creditors: Amounts falling due with in one year		0	0	0	0
NET CURRENT ASSETS		0	114,935	114,935	101,192
Creditors: Amounts falling due after more than one year		0	0	0	0
TOTAL NET ASSETS	9		133,056	530,221	523,314
REPRESENTED BY FUNDS OF THE CHARITY	9		133,056	530,221	523,314

The notes on pages 3 to 5 form part of these financial statements

Approved by the Trustees on 28 January 2023 and signed on their behalf by:



TRUSTEE
NAME IN CAPITALS
DR SARATH SENARATH-YAPA



TRUSTEE
NAME IN CAPITALS
MR DIMUTH JAYAWARNA

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2022

Accounting Policies

1. Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (issued in October 2019) (Charities SORP(FRS102)) and the Charities Act 2011. There are no changes on Accounting Convention from last year. The accounts are prepared on a going concern basis. Trustees consider that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future. The Trust has a healthy balance sheet for a Charity of this size, no mortgage on its' leasehold land and building and a steady stream of fixed annual donations from its' donors which generally exceed its' annual charity expenditure. Whilst the year under review, Covid-19 pandemic impacted on how charitable activities were provided, it had little influence on Charity's net incoming financial resources for the year ended 31 March 2022. Due to the reasons highlighted above, the Trustees are of the view that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future at the time of approving these financial statements in January 2023.

2. Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities when the following three factors can be met.

Entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable

Certainty- when there is reasonable certainty that the incoming resource will be received;

Measurement-when the monetary value of the incoming resources can be measured with sufficient reliability.

3. Resources Expended

The Trust accounts have been prepared in accordance with accruals concept. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

4. Funds of the Charity

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

5. Tangible Fixed Assets

Capitalisation : Tangible fixed assets are capitalised on initial acquisition and included in the balance sheet at cost.

As specified by relevant accounting standard, any directly attributable costs of bringing tangible fixed assets into working condition, for its intended use (e.g. provision of charity's objectives) are capitalised.

Revaluation : The charity has not adopted a revaluation model/policy on tangible fixed assets.

Depreciation :The leasehold building which was first brought in to use in 2015/16 and associated furniture and equipment are depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis.

Additions during the year are also depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis. The land has not been depreciated due to its' infinite useful economic life.

6. Debtors and Prepayments

	2022	2021
	£	£
Debtors		
Gift Aid Refund 2021/22 (unrestricted) (a)	5,634	0
Gift Aid Refund 2020/21 (unrestricted) (b)	7,283	7,283
Gift Aid Refund 2019/20 (unrestricted) (b)	8,386	8,386
	<u>21,303</u>	<u>15,669</u>

(a) Gift Aid Refund of £5,634 has been accrued in the financial statements for the 2021/22 tax year and has not yet being paid at the time of signing these financial statements in January 2023.

(b) These Gift Aid Refunds outstanding relate to 2020/21 and 2019/20 tax years, amounting to £7,283 and £8,386 respectively. The Charity received both 2019/20 refund in July 2022 and 2020/21 refund in September 2022 in full from Her Majesty's Revenue and Customs (HMRC). As these were received after 31 March 2022, they are still being reported as debtors at Balance Sheet date.

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2022

7. Rates

	2022	2021
	£	£
Council Tax/Business Rates	0	0
Water Rates	996	2,252
	<u>996</u>	<u>2,252</u>

The Vihara is now exempt from any Councils tax/business rates from 2017/18

8. Tangible Fixed Assets

	Leasehold Land and Building (Restricted)	Furniture & Equipment (Unrestricted)	TOTAL
	£	£	£
Balance Brought Forward as at 1 April 2021	403,052	19,070	422,122
Additions during the year	0	1,153	1,153
Disposals during the year	0	0	0
Depreciation charge for the year	-5,887	-2,102	-7,989
Balance Carried Forward as at 31 March 2022	<u>397,165</u>	<u>18,121</u>	<u>415,286</u>

Leasehold land and building is situated at No: 21, Moor Road, Brooklands, Manchester, M23 9BQ where Ketumti Buddhist Vihara Trust activities are conducted.

Further information on Tangible Fixed assets are reported under note 5 to the financial statements.

9. Funds of the Charity

	TOTAL
	£
Total Funds Brought Forward as at 1 April 2020	523,314
Additions during the year	
- net incoming resources for the year (page 1)	6,907
Total Funds Carried Forward as at 31 March 2021	<u>530,221</u>

Represented by :

Restricted Fund (see page 5 for detail analysis)	397,165
Unrestricted Fur (see page 5 for detail analysis)	133,056
	<u>530,221</u>

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2022

9. Funds of the Charity (continued)

Funds of the Charity are analysed as follows:	£	£	£
	Restricted	Unrestricted	TOTAL
2022			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	397,165	18,121	415,286
Bank Current Account	0	2,680	2,680
Bank Savings Account	0	90,643	90,643
Cash in Hand	0	309	309
Debtors (see note 6, Gift Aid Refund)	0	21,303	21,303
Creditors	0	0	0
As at 31 March 2022	<u>397,165</u>	<u>133,056</u>	<u>530,221</u>
2021			
	£	£	£
Funds of the Charity are analysed as follows:	Restricted	Unrestricted	TOTAL
Leasehold land and building (note 8) situated at Moor Road, Brooklands, Manchester , M23 9BQ	403,052	19,070	422,122
Bank Current Account	0	53,989	53,989
Bank Savings Account	0	31,521	31,521
Cash in Hand	0	13	13
Debtors (see note 6, Gift Aid Refund)	0	15,669	15,669
Creditors (see note 9)	0	0	0
As at 31 March 2021	<u>403,052</u>	<u>120,262</u>	<u>523,314</u>

Restricted funds are utilised for the purposes intended by that specific fund.

Leasehold land and building situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ will be utilised to conduct Ketumati Buddhist Vihara Trust activities.

10. Events after the balance sheet date

There are no adjusting or non adjusting events after the balance sheet date that need to be adjusted or disclosed in the financial statements for the year ended 31 March 2022.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KETUMATI BUDDHIST VIHARA TRUST ("Trust"): CHARITY REGISTRATION NUMBER 1078173

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 1 to 5 of the financial statements.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *T M de Zoysa*

Name: Thilina De Zoysa BEng (Hons), FCCA

Relevant professional qualification or membership of professional bodies (if any): Fellow of the Chartered Certified Accountants

Address: 7, High Ash Crescent, Leeds, LS17 8RP

Date: 28 January 2023

KETUMATI BUDDHIST VIHARA TRUST

England & Wales - Charity number 1078173

Accounts

KETUMATI BUDDHIST VIHARA (MANCHESTER)

කේතුමති බෞද්ධ විහාරය (මැන්චෙස්ටර්)



[Registered Charity No. 1078173]

21 Moor Road

Brooklands

Grt. Manchester

M23 9BQ

☎: 0161 9710233

✉: info@ketumati.org

27th January 2022

Annual Report of the KBVT for the year ending 31st March 2021

The period under review was a difficult one for all religious organisations in England and Wales. The first wave of the Covid infection spread through the country commencing in end of March 2020 and subsiding by beginning of June 2020; to be followed by a more rampant second wave commencing in September and devastating the country over the winter of 2020. With lockdowns and restrictions laid down by the government the Ketumati Temple was closed to the public, and not open for “business as usual”

Luckily for the devotees and supporters of the Vihara; the Temple, could adapt with great efficiency; to an unprecedented programme of delivery of Dhamma Sermons, Dhamma discussions and Meditation sessions via Zoom. In April 2020 the Vihara Broad Band subscription was upgraded to the next level, to successfully accommodate and deliver these programmes to devotee homes by Zoom; so that most temple activities could be delivered without jeopardising the health of devotees and resident priests.

Sinhala and Tamil New Year Celebrations 2020.

This major Annual Ceremony, much awaited by adults and children; scheduled for 26th April 2020, had to be abandoned because of the pandemic situation.

Monthly Dhamma Sermons and Dhamma School Sessions via Zoom.

Dhamma sermons were conducted via Zoom reaching the Vihara devotees in their homes. Discourses like Dutiyapatpada Sutta by Ven Piyatissa, Upadana Parimitta Sutta by Ven. Wajirawansa and Maha Mangala Sutta and the Doctrine of Dependant Origination by Ven Pemananda were some of these.

Once monthly Dhamma School sessions were conducted on Zoom for Manchester and Stoke Dhamma School Pupils.

Vesak Programme 2020

Five evening Dhamma Sermons were conducted by the resident monks of Ketumati on the 2nd, 9th, 16th, 23rd and 30th of May 2020 and a Day of Retreat organised on the 5th of May, including Buddha Vandana, Buddha Puja and Dhamma Discussion and sessions of Meditation.

Poson Programme 2020

A special morning Programme for Poson was organised on the 14th of June, for both Dhamma Schools. Main emphasis was on recital by heart, of a Jathaka story etc., for Younger Children and making a short-prepared speech for Older Children on topics relating to Poson, Mihinthalaaya, Arahantha Mahinda etc.

Special Donation for Installation of 6 Soar Panels on Vihara roof.

This installation was completed in the beginning of August 2020 at a total cost of £5455 donated completely by Dr Tilak Pieris Hon Trustee KBVT.

Katina Ceremony and the Vas Period of 2020

Vas Aradhana (Invitation to Priests) to commence and conduct the Rainy Retreat was performed on a low key on Saturday the 4th July attended only by members of the three families sponsoring the event (despite govt. regulation allowing 30 persons). The 3 families were: - Sudesh and Himali Fernando family, Wajira and Nadeesha Mirihanage family and Anura and Dilan Fernando family. The event was broadcast via Zoom to all devotee homes.

This years' Vas period was heavily subscribed for the benefit of Children, especially of secondary school level and above. Sermons and discussions held on 21st July, 4th August, 18th August and 1st September for this category and the sermon on 15th September targeting Primary School level. There were 3 other Sermons and Discussions for general public from 7 - 8 pm on 1st August, 15th August and 15 September

Special Blessings for ushering in of 2021

Three sessions of chanting of Seth Pirith were conducted 1st January 2021.

Customary Overnight Pirith Ceremony March 2021

This was not held because of the Covid-19 pandemic situation.

Constitution of the Trust

There was no change to the constitution of the Trust during the period ..

Financial Summary from 1st April 2020 to 31st March 2021

• Total Income for the Year	£44,097
• Total Expenditure for the Year	£18,174
• Net Incoming Resources for the Year	
Ended at 31 st March 2020	£25,923
• Yorkshire Building Society	£31,521
• HSBC	£ 53,989
• Cash in Hand	£13



Dr. Sarath C. Senarath-Yapa
Hon. Secretary KBVT

Ketumati Buddhist Vihara Trust
Registered Charity Number : 1078173

Financial Statements For Year Ended
31 March 2021

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Statement of Financial Activities for year ended 31 March 2021

<u>INCOMING RESOURCES</u>	Notes	2021			LAST YEAR
		Restricted	Unrestricted	Total	31 March 2020
		£	£	£	£
Donations		0	26,773	26,773	35,607
Legacies		0	10,000	10,000	0
Gift Aid Refunds		0	7,283	7,283	8,386
Interest Received		0	41	41	127
TOTAL INCOMING RESOURCES		0	44,097	44,097	44,120
<u>RESOURCES EXPENDED</u>					
Vihara Activities:					
Monks Other Expenses		0	1,804	1,804	720
Pirikara		0	270	270	2,690
Ceremonies		0	0	0	2,584
Monks Travel Expenses		0	500	500	730
		0	2,574	2,574	6,724
Premises Expenses:					
Rates	7	0	2,252	2,252	1,412
Insurance		0	1,419	1,419	1,281
Repairs and Renewals		0	697	697	324
Print, Postage and Stationary		0	278	278	0
Garden Maintenance and Window Cleaning		0	875	875	525
Heating, Electricity , Telephone , Broadband and Boiler cover		0	2,103	2,103	7,700
Depreciation	8	0	7,822	7,822	7,672
Sundry Expenses		0	154	154	148
		0	15,600	15,600	19,062
TOTAL RESOURCES EXPENDED FOR THE YEAR		0	18,174	18,174	25,786
NET INCOMING RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2021		0	25,923	25,923	18,334
FUNDS BROUGHT FORWARD AS AT 1 APRIL 2020		188,320	309,071	497,391	479,057
MOVEMENT IN YEAR ENDED 31 MARCH 2021	9	0	25,923	25,923	18,334
FUNDS OF THE CHARITY AS AT 31 MARCH 2021	9	188,320	334,994	523,314	497,391


KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Balance Sheet as at 31 March 2021

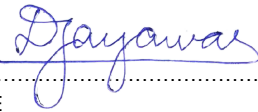
	Notes	2021			LAST YEAR
		Restricted £	Unrestricted £	Total £	31 March 2020 £
FIXED ASSETS					
Tangible		403,052	19,070	422,122	424,489
TOTAL FIXED ASSETS	8	403,052	19,070	422,122	424,489
CURRENT ASSETS					
Debtors and Prepayments	6	0	15,669	15,669	20,970
Bank Current Account	9	0	53,989	53,989	24,239
Bank Savings Account	9	0	31,521	31,521	27,519
Cash in Hand	9	0	13	13	174
TOTAL CURRENT ASSETS		0	101,192	101,192	72,902
Creditors: Amounts falling due with in one year		0	0	0	0
NET CURRENT ASSETS		0	101,192	101,192	72,902
Creditors: Amounts falling due after more than one year		0	0	0	0
TOTAL NET ASSETS	9	403,052	120,262	523,314	497,391
REPRESENTED BY FUNDS OF THE CHARITY	9	403,052	120,262	523,314	497,391

The notes on pages 3 to 5 form part of these financial statements

Approved by the Trustees on the 27th January 2022 and signed on their behalf by:



 TRUSTEE
 NAME IN CAPITALS
 Dr. SARATH SENARATH-YAPA



 TRUSTEE
 NAME IN CAPITALS
 Mr. DIMUTH JAYAWARNA

KETUMATI BUDDHIST VIHARA TRUST

Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2021

Accounting Policies

1. Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (issued in October 2019) (Charities SORP(FRS102)) and the Charities Act 2011. There are no changes on Accounting Convention from last year. The accounts are prepared on a going concern basis. Trustees consider that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future. The Trust has a healthy balance sheet for a Charity of this size, no mortgage on its' leasehold land and building and a steady stream of fixed annual donations from its' donors which generally exceed its' annual charity expenditure. Whilst Covid-19 pandemic impacted on how charitable activities were provided, it had little influence on Charity's net incoming financial resources for the year ended 31 March 2021. Due to the reasons highlighted above, the Trustees are of the view that there are no material uncertainties in relation to going concern of Ketumati Buddhist Vihara Trust in the foreseeable future at the time of approving these financial statements in January 2022.

2. Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities when the following three factors can be met.

Entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable

Certainty- when there is reasonable certainty that the incoming resource will be received;

Measurement-when the monetary value of the incoming resources can be measured with sufficient reliability.

3. Resources Expended

The Trust accounts have been prepared in accordance with accruals concept. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

4. Funds of the Charity

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

5. Tangible Fixed Assets

Capitalisation : Tangible fixed assets are capitalised on initial acquisition and included in the balance sheet at cost.

As specified by relevant accounting standard, any directly attributable costs of bringing tangible fixed assets into working condition, for its intended use (e.g. provision of charity's objectives) are capitalised.

Revaluation : The charity has not adopted a revaluation model/policy on tangible fixed assets.

Depreciation :The leasehold building which was first brought in to use in 2015/16 and associated furniture and equipment are depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis.

Additions during the year are also depreciated over 75 and 15 years respectively on their anticipated useful economic lives, on a straight line basis. The land has not been depreciated due to its' infinite useful economic life.

6. Debtors and Prepayments

	2021	2020
	£	£
Debtors		
Gift Aid Refund 2020/21 (unrestricted)	7,283	0
Gift Aid Refund 2019/20 (unrestricted)	8,386	8,386
Gift Aid Refund 2018/19 (unrestricted)	0	5,900
Gift Aid Refund 2017/18 (unrestricted)	0	6,684
	<u>15,669</u>	<u>20,970</u>

Gift Aid Refunds outstanding relate to 2020/21 and 2019/20 Tax years, amounting to £7,283 and £8,386 respectively. These were recognised in the financial statements using accrual principles for incoming resources in line with accounting policy 2, as indicated above. During the year ended 31 March 2021, the Charity received 2017/18 and 2018/19 Gift Aid Refunds in full from Her Majesty's Revenue and Customs (HMRC).

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2021

7. Rates

	2021	2020
	£	£
Council Tax/Business Rates	0	0
Water Rates	<u>2,252</u>	<u>1,412</u>
	<u>2,252</u>	<u>1,412</u>

The Vihara is now exempt from any Councils tax/business rates from 2017/18

8. Tangible Fixed Assets

	Leasehold Land and Building (Restricted)	Furniture & Equipment (Unrestricted)	TOTAL
	£	£	£
Balance Brought Forward as at 1 April 2020	403,394	21,095	424,489
Additions during the year	5,455	0	5,455
Disposals during the year	0	0	0
Depreciation charge for the year	-5,797	-2,025	-7,822
Balance Carried Forward as at 31 March 2021	<u>403,052</u>	<u>19,070</u>	<u>422,122</u>

Leasehold land and building is situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ where Ketumati Buddhist Vihara Trust activities are conducted. Additions during the year included improvements to the Leasehold Building which are capital expenditure in nature. Further information on Tangible Fixed assets are reported under note 5 to the financial statements

9. Funds of the Charity

	TOTAL
	£
Total Funds Brought Forward as at 1 April 2020	497,391
Additions during the year	
- net incoming resources for the year (page 1)	25,923
Total Funds Carried Forward as at 31 March 2021	<u>523,314</u>

Represented by :

Restricted Funds	(see page 5 for detail analysis)	403,052
Unrestricted Funds	(see page 5 for detail analysis)	<u>120,262</u>
		<u>523,314</u>

KETUMATI BUDDHIST VIHARA TRUST
Registered Charity Number: 1078173

Notes to the accounts for the year ended 31 March 2021

9. Funds of the Charity (continued)

Funds of the Charity are analysed as follows:	£	£	£
	Restricted	Unrestricted	TOTAL
2021			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	403,052	19,070	422,122
Bank Current Account	0	53,989	53,989
Bank Savings Account	0	31,521	31,521
Cash in Hand	0	13	13
Debtors (see note 6, Gift Aid Refund)	0	15,669	15,669
Creditors	0	0	0
As at 31 March 2021	<u>403,052</u>	<u>120,262</u>	<u>523,314</u>
2020			
	£	£	£
Funds of the Charity are analysed as follows:	Restricted	Unrestricted	TOTAL
Leasehold land and building (note 8) situated at Moor Road, Brooklands, Manchester , M23 9BQ	403,394	21,095	424,489
Bank Current Account	0	24,239	24,239
Bank Savings Account	0	27,519	27,519
Cash in Hand	0	174	174
Debtors (see note 6, Gift Aid Refund)	0	20,970	20,970
Creditors (see note 9)	0	0	0
As at 31 March 2020	<u>403,394</u>	<u>93,997</u>	<u>497,391</u>

Restricted funds are utilised for the purposes intended by that specific fund.

Leasehold land and building situated at No: 21 , Moor Road, Brooklands, Manchester , M23 9BQ will be utilised to conduct Ketumati Buddhist Vihara Trust activities.

10. Events after the balance sheet date

There are no adjusting or non adjusting events after the balance sheet date that need to be adjusted or disclosed in the financial statements for the year ended 31 March 2021.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KETUMATI BUDDHIST VIHARA TRUST ("Trust"): CHARITY REGISTRATION NUMBER 1078173

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 1 to 5 of the financial statements.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *T M de Zoysa*

Name: Thilina De Zoysa BEng (Hons), FCCA

Relevant professional qualification or membership of professional bodies (if any): Fellow of the Chartered Certified Accountants

Address: 7, High Ash Crescent, Leeds, LS17 8RP

Date: 27 January 2022