

KETUMATI BUDDHIST VIHARA (MANCHESTER)

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[Registered Charity No. 1078173]

21 Moor Road

Brooklands

Grt. Manchester

M23 9BQ.

☎ : 0161 9710233

31st January 2025

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 31st 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		Total	LAST YEAR 31 March 2023
		Restricted	Unrestricted		
		£	£	£	£
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

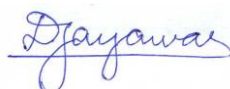
	Notes	2024			LAST YEAR 31 March 2023
		Restricted £	Unrestricted £	Total £	
FIXED ASSETS					
Tangible		393,900	14,676	408,576	408,113
TOTAL FIXED ASSETS	8	393,900	14,676	408,576	408,113
CURRENT ASSETS					
Debtors and Prepayments	6	0	11,273	11,273	11,184
Bank Current Account	9	0	6,710	6,710	5,544
Bank 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