

# KETUMATI BUDDHIST VIHARA (MANCHESTER)

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[Registered Charity No. 1078173]

21 Moor Road  
Brooklands  
Grt. Manchester  
M23 9BQ.

☎ : 0161 9710233

31<sup>st</sup> January 2026

## Annual Report of the KBVT for the year ending 31<sup>st</sup> 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 22<sup>nd</sup> 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 1<sup>st</sup> April 2024 to 31<sup>st</sup> 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<sup>st</sup> 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**

<b><u>INCOMING RESOURCES</u></b>	<b>Notes</b>	<b>2025</b>		<b>Total</b>	<b>LAST YEAR</b>
		<b>Restricted</b>	<b>Unrestricted</b>		<b>31 March 2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>TOTAL INCOMING RESOURCES</b>		<b>44,337</b>		<b>44,337</b>	<b>34,607</b>
<b><u>RESOURCES EXPENDED</u></b>					
<b>Vihara Activities:</b>					
Ceremonies		1,754		1,754	5,792
Monks Other Expenses		3,634		3,634	660
Pinkara		3,100		3,100	450
Monks Travel Expenses		3,906		3,906	5,544
		<b>12,394</b>		<b>12,394</b>	<b>12,446</b>
<b>Premises Expenses:</b>					
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
		<b>24,742</b>		<b>24,742</b>	<b>22,681</b>
<b>TOTAL RESOURCES EXPENDED FOR THE YEAR</b>		<b>37,136</b>		<b>37,136</b>	<b>35,127</b>
<b>NET INCOMING/(OUTGOING) RESOURCES /MOVEMENT IN FUNDS FOR THE YEAR ENDED 31 MARCH 2025</b>		<b>7,201</b>		<b>7,201</b>	<b>-520</b>
<b>FUNDS BROUGHT FORWARD AS AT 1 APRIL 2024</b>		<b>540,430</b>		<b>540,430</b>	<b>540,950</b>
<b>MOVEMENT IN YEAR ENDED 31 MARCH 2025</b>		<b>7,201</b>		<b>7,201</b>	<b>-520</b>
<b>FUNDS OF THE CHARITY AS AT 31 MARCH 2025</b>	<b>9</b>	<b>547,631</b>		<b>547,631</b>	<b>540,430</b>


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

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
	£	£
<b>Debtors</b>		
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
	£	£	£
<b>Balance Brought Forward as at 1 April 2024</b>	393,900	14,676	<b>408,576</b>
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
<b>Balance Carried Forward as at 31 March 2024</b>	<u><b>387,727</b></u>	<u><b>25,478</b></u>	<u><b>413,205</b></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
	£
<b>Total Funds Brought Forward as at 1 April 2024</b>	<b>540,430</b>
Additions during the year	
- net incoming resources for the year (page 1)	7,201
<b>Total Funds Carried Forward as at 31 March 2025</b>	<u><b>547,631</b></u>

**Represented by :**

Restricted Funds	(see page 5 for detail analysis)	387,727
Unrestricted Funds	(see page 5 for detail analysis)	159,904
		<u><b>547,631</b></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
<b>2025 - THIS YEAR</b>			
Leasehold land and building (note 8) situated at No: 21, Moor Road, Brooklands, Manchester , M23 9BQ	387,727	25,478	<b>413,205</b>
Bank Current Account	0	12,133	<b>12,133</b>
Bank Savings Account	0	107,647	<b>107,647</b>
Cash in Hand	0	1,499	<b>1,499</b>
Debtors (see note 6, Gift Aid Refund )	0	13,147	<b>13,147</b>
<b>As at 31 March 2025</b>	<u>387,727</u>	<u>159,904</u>	<u><b>547,631</b></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	<b>408,576</b>
Bank Current Account	0	6,710	<b>6,710</b>
Bank Savings Account	0	113,158	<b>113,158</b>
Cash in Hand	0	713	<b>713</b>
Debtors (see note 6, Gift Aid Refund )	0	11,273	<b>11,273</b>
<b>As at 31 March 2024</b>	<u>393,900</u>	<u>146,530</u>	<u><b>540,430</b></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