

# THE DHAMMADHIPATI VIHARA (LONDON)

England & Wales · Charity number 1110396

## Details

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Other names	DV, THE DHAMMADHIPATI VIHARA
Status	Registered
Legal form	Other
Registered	2005-07-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	2 Sutton Road Hounslow TW5 0PF
Phone	07852247379
Email	<a href="mailto:uadicca@yahoo.co.uk">uadicca@yahoo.co.uk</a>
Website	<a href="http://www.shwekyinvihara.org.uk">www.shwekyinvihara.org.uk</a>

## Activities

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**Objects:** 3.1 TO ADVANCE RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINES AND PRINCIPLES OF THE BUDDHIST FAITH.

**Activities:** ADVANCEMENT OF THERAVADA BUDDHISM IN THE UK THROUGH THE ESTABLISHMENT OF A MONASTERY FOR BUDDHIST MONKS WHO PROMOTE THE PRACTICE OF BUDDHISM IN THE BURMESE CULTURE BY MEANS OF CONNECTED ACTIVITIES AND RELIGIOUS INSTRUCTION

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE THE LONDON BOROUGH OF NEWHAM AND MYANMAR, BURMA.
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£69,469	£22,461	-	-
2024-03-31	£50,940	£29,105	-	-
2023-03-31	£125,601	£45,264	-	-
2022-03-31	£79,609	£33,540	-	-
2021-03-31	£35,023	£22,941	-	-

## Trustees

Name	Role	Appointed
VENERABLE MR U ADICCAVAMSALANKARA	Chair	2005-01-02
THAN HTOO KHIN		2005-01-02
VENERABLE SANDARWARA SANDARWARA		2022-01-19

**THE DHAMMADHIPATI VIHARA (LONDON)**

England & Wales - Charity number 1110396

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# Accounts

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Registered charity number  
1110396

The Dhammadhipati Vihara (London)

Annual Report and Accounts

31 March 2025

**The Dhammadhipati Vihara (London)  
Charity Information  
For the year ended 31 March 2025**

**Trustees** U Adiccavamsalankara (Chair of Trustees)  
Sandarwara Sandarwara  
Timothy Than Htoo Khin

**Charity Number** 1110396

**Registered address** 2 Sutton Road  
Hounslow  
London  
TW5 0PF

**Bankers** HSBC Bank  
127 High Street  
Hounslow  
Middlesex  
TW3 1QP

Barclays Bank PLC  
Richmond  
Leicestershire  
LE87 2BB

**Reporting Accountants** Son Htut M M Kyi  
91 Banstock Road  
Edgware  
London  
HA8 9JH

**The Dhammadhipati Vihara (London)  
Trustees' Annual Report  
For the year ended 31 March 2025**

The trustees present their report for the year ended 31 March 2025. The financial statements comply with current statutory requirements and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (Charities SORP (FRS102)), and with the Trust's governing documents.

**Structure, governance and management**

The Dhammadhipati Vihara (London) is governed by its constitution which was adopted on 24 April 2005 and was registered as a charity by the Charity Commission for England and Wales with registration number 1110396 on 11 July 2005. The name of the Trustees who served during the year are shown on page 1 of these financial statements. They meet at least quarterly.

**Objectives and activities**

The objects of the charity are for the furtherance of any religious and charitable purposes in connection with the Buddhist Monastery ("Shwesin Tipitaka" The Dhammadhipati Vihara (London) Shwe Kyin Kyaung) for the benefit of Burmese community in England.

**Financial review**

The Dhammadhipati Vihara (London) income in the year totalled £69,469 (2024: £50,940) and total expenditures were £22,461 (2024: £29,105). The net increase in funds in the year was £47,008 (2024: £21,835). Total reserves held at 31 March 2025 were £478,796 (2024: £431,788). All of the Trust's funds are unrestricted and can be used in accordance with the objectives of the Trust.

**Risk Assessment**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Taxation Status**

As a charity that utilises all of its net income for charitable purposes, the Trust is exempt from income tax, corporation tax, and capital gains tax.

This report was approved by the trustees on 15/01/26 and signed on its behalf by:



**Ven U Adiccavamsalankara  
Chair of Trustees**

**The Dhammadhipati Vihara (London)  
Independent Examiner's Report  
For the year ended 31 March 2025**

I report to the trustees on my examination of the accounts of The Dhammadhipati Vihara (London) for the year ended 31 March 2025.

**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.



**Son Htut Maung Maung Kyi (FCCA)**

Independent Examiner  
Accountants  
91 Banstock Road  
Edgware  
London  
HA8 9JH

Date: 15/01/26

**The Dhammadhipati Vihara (London)**  
**Statement of financial activities**  
**For the year ended 31 March 2025**

	Notes	31 March 2025 Unrestricted Funds £	31 March 2024 Total Funds £
<b>Income</b>			
<b>Income from generated funds:</b>			
Voluntary income	2	69,459	50,931
Investment income	3	10	9
<b>Total Income</b>		<b>69,469</b>	<b>50,940</b>
<b>Expenditure</b>			
<b>Cost of generating funds:</b>			
Cost of generating voluntary income	4	18,560	23,288
<b>Charitable activities</b>			
Religious Activities		1,802	1,202
<b>Other expenditure</b>		2,099	4,615
<b>Total expenditure</b>		<b>22,461</b>	<b>29,105</b>
<b>Net income and net movement of funds</b>		47,008	21,835
<b>Reconciliation of funds</b>			
Total funds brought forward		431,788	409,953
<b>Total funds carried forward</b>		<b>478,796</b>	<b>431,788</b>

The notes on pages 6 to 8 form part of these financial statements.  
The statement of financial activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.

**The Dhammadhipati Vihara (London)**  
**Balance Sheet**  
**As at 31 March 2025**

	Notes	31 March 2025		31 March 2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	5		589,687		586,708
<b>Current Assets</b>					
Cash at bank and in hand			62,947		33,675
			<u>62,947</u>		<u>33,675</u>
Creditors: amounts falling due within one year	6		(5,601)		(4,770)
<b>Net current assets</b>			<u>57,346</u>		<u>28,9905</u>
<b>Total assets less current current Liabilities</b>			647,033		615,613
Creditors: amounts falling due after more than one year	7		(168,237)		(183,825)
<b>Net Assets</b>			<u>478,796</u>		<u>431,788</u>
<b>Funds of the Charity</b>					
Unrestricted funds:					
General fund			478,796		431,788
<b>Total Funds</b>			<u>478,796</u>		<u>431,788</u>

The accompanying notes are an integral part of the charity's balance sheet.

The financial statements were approved by the Board of Trustees on 15/01/2026 and were signed on its behalf by:



Ven U Adiccavamsalankara  
Chair of Trustees

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

**1. Accounting Policies**

**a Basis of preparation**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)' published in July 2014, and applicable United Kingdom law and accounting standards.

**b Going concern**

The trustees consider that there are no material uncertainties about Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**c Income**

All income are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**Expenditure**

Expenditures are recognised in the period in which they are incurred. Costs of generating voluntary income comprise the costs associated with fundraising. Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services. Governance costs include those costs associated with meeting the statutory requirements of the charity.

**d Tangible fixed assets and depreciation**

Depreciation is charged on fixed assets so as to write them off over their expected useful lives at the following rates:

Office Equipment	33% of cost per annum
Fixtures & Furnishing	25% of cost per annum

**e Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Resitricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donar or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

**2. Voluntary Income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	52,614	50,931
Gift aid	16,845	-
	<u>69,459</u>	<u>50,931</u>

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

**3. Investment Income**

	<b>2025</b>	<b>2024</b>
	£	£
Deposit account interest	10	9
	10	9
	10	9

**4. Costs of generating voluntary income**

	<b>2025</b>	<b>2024</b>
	£	£
Rent, rates and water	-	3,166
Light and heat	2,136	2,114
Lecture fee	-	1,890
Repair and Maintenance	686	-
Interest on mortgage	14,106	14,389
Bank charges	60	60
Accountancy	500	500
Insurance	451	360
Support costs	621	809
	18,560	23,288
	18,560	23,288

**5. Fixed Assets**

	Freehold building	Plant and machinery	Fixtures & Fittings	Totals
	£	£	£	£
<b>Cost</b>				
At 01 April 2024	584,848	3,054	23,767	611,669
Additions	4,000	-	-	4,000
At 31 March 2025	584,848	3,054	23,767	611,669
	584,848	3,054	23,767	611,669
<b>Depreciation</b>				
At 01 April 2024	-	2,871	22,090	24,961
Provision for year	-	183	838	1,021
	-	3,054	22,928	25,982
	-	3,054	22,928	25,982
<b>Net Book Value</b>				
At 31 March 2025	588,848	-	838	589,687
At 31 March 2024	584,848	183	1,677	586,708
	584,848	183	1,677	586,708

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2025**

<b>6. Creditors: amount falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Bank loans	5,601	4,770
	<u>5,601</u>	<u>4,770</u>

<b>7. Creditors: amounts falling due after one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Bank loans	168,237	173,825
Other creditors	-	10,000
	<u>168,237</u>	<u>183,825</u>

**8. Movement in funds**

	At 01 Apr 2024	Net movement in funds	At 31 Mar 2025
	£	£	£
<b>Unrestricted funds</b>			
General fund	431,788	47,008	478,796
<b>Total funds</b>	<u>431,788</u>	<u>47,008</u>	<u>478,796</u>

Net movement in funds, included in the above are as follow:

	Income	Expenditure	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	69,469	(22,461)	47,008
<b>Total funds</b>	<u>69,469</u>	<u>(22,461)</u>	<u>47,008</u>

**THE DHAMMADHIPATI VIHARA (LONDON)**

England & Wales - Charity number 1110396

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# Accounts

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Registered charity number  
1110396

The Dhammadhipati Vihara (London)

Annual Report and Accounts

31 March 2024

**The Dhammadhipati Vihara (London)  
Charity Information  
For the year ended 31 March 2024**

<b>Trustees</b>	U Adiccavamsalankara (Chair of Trustees) Dr Kyaw Thet Tun Sandarwara Sandarwara Timothy Than Htoo Khin Dr Kyi Toe
<b>Charity Number</b>	1110396
<b>Registered address</b>	2 Sutton Road Hounslow London TW5 0PF
<b>Bankers</b>	HSBC Bank 127 High Street Hounslow Middlesex TW3 1QP  Barclays Bank PLC Richmond Leicestershire LE87 2BB
<b>Reporting Accountants</b>	Zar Ni Soe 100 Croydon Road Beddington CR0 4PE

**The Dhammadhipati Vihara (London)  
Trustees' Annual Report  
For the year ended 31 March 2024**

The trustees present their report for the year ended 31 March 2024. The financial statements comply with current statutory requirements and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (Charities SORP (FRS102)), and with the Trust's governing documents.

**Structure, governance and management**

The Dhammadhipati Vihara (London) is governed by its constitution which was adopted on 24 April 2005 and was registered as a charity by the Charity Commission for England and Wales with registration number 1110396 on 11 July 2005. The name of the Trustees who served during the year are shown on page 1 of these financial statements. They meet at least quarterly.

**Objectives and activities**

The objects of the charity are for the furtherance of any religious and charitable purposes in connection with the Buddhist Monastery ("Shwesin Tipitaka" The Dhammadhipati Vihara (London) Shwe Kyin Kyaung) for the benefit of Burmese community in England.

**Financial review**

The Dhammadhipati Vihara (London) income in the year totalled £50,940 (2023: £125,601) and total expenditures were £29,105 (2023: £45,264). The net increase in funds in the year was £21,835 (2023: £80,377). Total reserves held at 31 March 2024 were £431,788 (2023: £409,953). All of the Trust's funds are unrestricted and can be used in accordance with the objectives of the Trust.

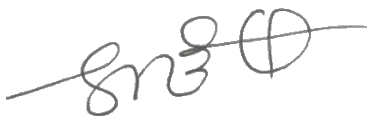
**Risk Assessment**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Taxation Status**

As a charity utilising all of its net income for charitable purposes the Trust is exempt from income tax, corporation tax and capital gains tax.

This report was approved by the trustees on 01/31/2025 and signed on its behalf by:



**Ven U Adiccavamsalankara  
Chair of Trustees**

**The Dhammadhipati Vihara (London)  
Independent Examiner's Report  
For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of The Dhammadhipati Vihara (London) for the year ended 31 March 2024.

**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.



**Zar Ni Soe FCCA**  
Independent Examiner  
Accountants  
100 Croydon Road  
Beddington  
CR0 4PE

Date: **01/31/2025**

**The Dhammadhipati Vihara (London)**  
**Statement of financial activities**  
**For the year ended 31 March 2024**

	Notes	31 March 2024 Unrestricted Funds £	31 March 2023 Total Funds £
<b>Income</b>			
<b>Income from generated funds:</b>			
Voluntary income	2	50,931	125,564
Investment income	3	9	37
<b>Total Income</b>		<b>50,940</b>	<b>125,601</b>
<b>Expenditure</b>			
<b>Cost of generating funds:</b>			
Cost of generating voluntary income	4	23,288	25,023
<b>Charitable activities</b>			
Religious Activities		1,202	930
<b>Other expenditure</b>		4,615	19,311
<b>Total expenditure</b>		<b>29,105</b>	<b>45,264</b>
<b>Net income and net movement of funds</b>		<b>21,835</b>	<b>80,337</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		409,953	329,616
<b>Total funds carried forward</b>		<b>431,788</b>	<b>409,953</b>

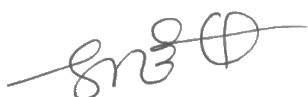
The notes on pages 6 to 8 form part of these financial statements.  
The statement of financial activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.

**The Dhammadhipati Vihara (London)**  
**Balance Sheet**  
**As at 31 March 2024**

	Notes	31 March 2024		31 March 2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	5		586,708		580,622
<b>Current Assets</b>					
Cash at bank and in hand			33,675		22,272
			<u>33,675</u>		<u>22,272</u>
Creditors: amounts falling due within one year	6		(4,770)		(4,345)
<b>Net current assets</b>			<u>28,905</u>		<u>17,927</u>
<b>Total assets less current current liabilities</b>			615,613		598,549
Creditors: amounts falling due after more than one year	7		(183,825)		(188,596)
<b>Net Assets</b>			<u>431,788</u>		<u>409,953</u>
<b>Funds of the Charity</b>					
Unrestricted funds:					
General fund	8		431,788		409,953
<b>Total Funds</b>			<u>431,788</u>		<u>409,953</u>

The accompanying notes are an integral part of the charity's balance sheet.

The financial statements were approved by the Board of Trustees on 01/31/2025 and were signed on its behalf by:



Ven U Adiccavamsalankara  
Chair of Trustees

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**a Basis of preparation**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)' published in July 2014, and applicable United Kingdom law and accounting standards.

**b Going concern**

The trustees consider that there are no material uncertainties about Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**c Income**

All income are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**Expenditure**

Expenditures are recognised in the period in which they are incurred. Costs of generating voluntary income comprise the costs associated with fundraising. Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services. Governance costs include those costs associated with meeting the statutory requirements of the charity.

**d Tangible fixed assets and depreciation**

Depreciation is charged on fixed assets so as to write them off over their expected useful lives at the following rates:

Office Equipment	33% of cost per annum
Fixtures & Furnishing	25% of cost per annum

**e Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Resitricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donar or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

**2. Voluntary Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	50,931	106,938
Gift aid	-	18,626
	<u>50,931</u>	<u>125,564</u>

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2024**

**3. Investment Income**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account interest	9	37
	9	37
	9	37

**4. Costs of generating voluntary income**

	<b>2024</b>	<b>2023</b>
	£	£
Rent, Rates and water	3,166	5,128
Light and heat	2,114	1,711
Lecture fee	1,890	2,184
Repair and Maintenance	-	1,767
Interest on mortgage	14,389	12,661
Bank charges	60	91
Accountancy	500	500
Insurance	360	-
Support costs	809	981
	<b>23,288</b>	<b>25,023</b>
	<b>23,288</b>	<b>25,023</b>

**5. Fixed Assets**

	Freehold building	Plant and machinery	Fixtures & Fittings	Totals
	£	£	£	£
<b>Cost</b>				
At 01 April 2023	577,349	3,054	23,767	604,170
Additions	7,500	-	-	7,500
At 31 March 2024	584,849	3,054	23,767	611,670
	584,849	3,054	23,767	611,670
<b>Depreciation</b>				
At 01 April 2023	-	2,296	21,252	23,548
Provision for year	-	576	838	1,414
At 31 March 2024	-	2,872	22,090	24,962
	-	2,872	22,090	24,962
<b>Net Book Value</b>				
At 31 March 2024	584,849	182	1,677	586,708
At 31 March 2023	577,349	758	2,515	580,622
	577,349	758	2,515	580,622

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2024**

**6. Creditors: amount falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Bank loans	4,770	4,345
	4,770	4,345

**7. Creditors: amounts falling due after one year**

	<b>2024</b>	<b>2023</b>
	£	£
Bank loans	173,825	178,596
Other creditors	10,000	10,000
	183,825	188,596

**8. Movement in funds**

	<b>At 01 Apr 2023</b>	<b>Net movement in funds</b>	<b>At 31 Mar 2024</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	409,953	21,835	431,788
	409,953	21,835	431,788

Net movement in funds, included in the above are as follow:

	<b>Income</b>	<b>Expenditure</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,940	(29,105)	21,835
	50,940	(29,105)	21,835

**THE DHAMMADHIPATI VIHARA (LONDON)**

England & Wales - Charity number 1110396

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# Accounts

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Registered charity number  
1110396

The Dhammadhipati Vihara (London)

Annual Report and Accounts

31 March 2023

**The Dhammadhipati Vihara (London)  
Charity Information  
For the year ended 31 March 2023**

<b>Trustees</b>	U Adiccavamsalankara (Chair of Trustees) Dr Kyaw Thet Tun Sandarwara Sandarwara Timothy Than Htoo Khin Dr Kyi Toe
<b>Charity Number</b>	1110396
<b>Registered address</b>	2 Sutton Road Hounslow London TW5 0PF
<b>Bankers</b>	HSBC Bank 127 High Street Hounslow Middlesex TW3 1QP  Barclays Bank PLC Richmond Leicestershire LE87 2BB
<b>Reporting Accountants</b>	Zar Ni Soe 122 Hillcross Avenue Morden SM4 4EG

**The Dhammadhipati Vihara (London)  
Trustees' Annual Report  
For the year ended 31 March 2023**

The trustees present their report for the year ended 31 March 2023. The financial statements comply with current statutory requirements and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (Charities SORP (FRS102)), and with the Trust's governing documents.

**Structure, governance and management**

The Dhammadhipati Vihara (London) is governed by its constitution which was adopted on 24 April 2005 and was registered as a charity by the Charity Commission for England and Wales with registration number 1110396 on 11 July 2005. The name of the Trustees who served during the year are shown on page 1 of these financial statements. They meet at least quarterly.

**Objectives and activities**

The objects of the charity are for the furtherance of any religious and charitable purposes in connection with the Buddhist Monastery ("Shwesin Tipitaka" The Dhammadhipati Vihara (London) Shwe Kyin Kyaung) for the benefit of Burmese community in England.

**Financial review**

The Dhammadhipati Vihara (London) income in the year totalled £125,601 (2021: £79,609) and total expenditures were £45,264 (2021: £33,540). The net increase in funds in the year was £80,377 (2022: £46,069). Total reserves held at 31 March 2022 were £409,953 (2022: £329,616). All of the Trust's funds are unrestricted and can be used in accordance with the objectives of the Trust.

**Risk Assessment**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Taxation Status**

As a charity utilising all of its net income for charitable purposes the Trust is exempt from income tax, corporation tax and capital gains tax.

This report was approved by the trustees on 31/01/2024 and signed on its behalf by:



U Adiccavamsalankara (Jan 31, 2024 23:01 GMT)

**Ven U Adiccavamsalankara  
Chair of Trustees**

**The Dhammadhipati Vihara (London)  
Independent Examiner's Report  
For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of The Dhammadhipati Vihara (London) for the year ended 31 March 2023.

**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.



**Zar Ni Soe FCCA**  
Independent Examiner  
Accountants  
122 Hillcross Avenue  
Morden  
London  
SM4 4EG

Date: 31/01/2024

**The Dhammadhipati Vihara (London)**  
**Statement of financial activities**  
**For the year ended 31 March 2023**

	Notes	31 March 2023 Unrestricted Funds £	31 March 2022 Total Funds £
<b>Income</b>			
<b>Income from generated funds:</b>			
Voluntary income	2	125,564	79,601
Investment income	3	37	8
<b>Total Income</b>		<b>125,601</b>	<b>79,609</b>
<b>Expenditure</b>			
<b>Cost of generating funds:</b>			
Cost of generating voluntary income	4	25,023	18,818
<b>Charitable activities</b>			
Religious Activities		930	13,834
<b>Other expenditure</b>		19,311	888
<b>Total expenditure</b>		<b>45,264</b>	<b>33,540</b>
<b>Net income and net movement of funds</b>		80,337	46,069
<b>Reconciliation of funds</b>			
Total funds brought forward		329,616	283,547
<b>Total funds carried forward</b>		<b>409,953</b>	<b>329,616</b>

The notes on pages 6 to 8 form part of these financial statements.  
The statement of financial activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.

**The Dhammadhipati Vihara (London)**  
**Balance Sheet**  
**As at 31 March 2023**

	Notes	31 March 2023		31 March 2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	5		580,622		511,577
<b>Current Assets</b>					
Cash at bank and in hand			22,272	118,525	
			<u>22,272</u>	<u>118,525</u>	
Creditors: amounts falling due within one year	6	(4,345)		(9,369)	
<b>Net current assets</b>			<u>17,927</u>	<u>109,156</u>	
<b>Total assets less current current liabilities</b>			598,549	620,733	
Creditors: amounts falling due after more than one year	7		(188,596)	(291,117)	
<b>Net Assets</b>			<u>409,953</u>	<u>329,616</u>	
<b>Funds of the Charity</b>					
Unrestricted funds:					
General fund	8		409,953	329,616	
<b>Total Funds</b>			<u>409,953</u>	<u>329,616</u>	

The accompanying notes are an integral part of the charity's balance sheet.

The financial statements were approved by the Board of Trustees on 31/01/2024 and were signed on its behalf by:



[U Adiccavamsalankara \(Jan 31, 2024 23:01 GMT\)](#)

Ven U Adiccavamsalankara  
Chair of Trustees

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2023**

**1. Accounting Policies**

**a Basis of preparation**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)' published in July 2014, and applicable United Kingdom law and accounting standards.

**b Going concern**

The trustees consider that there are no material uncertainties about Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**c Income**

All income are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**Expenditure**

Expenditures are recognised in the period in which they are incurred. Costs of generating voluntary income comprise the costs associated with fundraising. Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services. Governance costs include those costs associated with meeting the statutory requirements of the charity.

**d Tangible fixed assets and depreciation**

Depreciation is charged on fixed assets so as to write them off over their expected useful lives at the following rates:

Office Equipment	33% of cost per annum
Fixtures & Furnishing	25% of cost per annum

**e Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Resitricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donar or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

**2. Voluntary Income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	106,938	79,601
Gift aid	18,626	0
	<u>125,564</u>	<u>79,601</u>

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2023**

**3. Investment Income**

	<b>2023</b>	<b>2022</b>
	£	£
Deposit account interest	37	8
	37	8

**4. Costs of generating voluntary income**

	<b>2023</b>	<b>2022</b>
	£	£
Rent, Rates and water	5,128	2,713
Light and heat	1,711	1,972
Lecture fee	2,184	2,184
Repair and Maintenance	1,767	1,149
Interest on mortgage	12,661	9,663
Bank charges	91	15
Accountancy	500	
Insurance	-	421
Support costs	981	701
	<b>25,023</b>	<b>18,818</b>

**5. Fixed Assets**

	Freehold building	Plant and machinery	Fixtures & Fittings	Totals
	£	£	£	£
<b>Cost</b>				
At 01 April 2022	510,791	2,506	20,413	533,710
Additions	66,558	548	3,354	70,460
At 31 March 2023	577,349	3,054	23,767	604,170
<b>Depreciation</b>				
At 01 April 2022	-	1,720	20,413	22,133
Provision for year	-	576	839	1,415
At 31 March 2023	-	2,296	21,252	23,548
<b>Net Book Value</b>				
At 31 March 2023	577,349	758	2,515	580,622
At 31 March 2022	510,791	786	-	511,577

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2023**

**6. Creditors: amount falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	4,345	9,369
	4,345	9,369

**7. Creditors: amounts falling due after one year**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans	178,596	281,117
Other creditors	10,000	10,000
	188,596	291,117

**8. Movement in funds**

	<b>At 01 Apr 2022</b>	<b>Net movement in funds</b>	<b>At 31 Mar 2023</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	329,616	80,337	409,953
<b>Total funds</b>	329,616	80,337	409,953

Net movement in funds, included in the above are as follow:

	<b>Income</b>	<b>Expenditure</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	125,601	(45,264)	80,337
<b>Total funds</b>	125,601	(45,264)	80,337









# The DV (London) - 31 March 2023 - Accounts

Final Audit Report

2024-01-31

Created:	2024-01-31
By:	Zar Ni Soe (zarni@soeaccountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAARl0fXedro0YPpn123qWuBv2L6vqW7x6a

## "The DV (London) - 31 March 2023 - Accounts" History

-  Document created by Zar Ni Soe (zarni@soeaccountancy.co.uk)  
2024-01-31 - 10:38:08 PM GMT- IP address: 89.45.186.206
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**THE DHAMMADHIPATI VIHARA (LONDON)**

England & Wales - Charity number 1110396

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# Accounts

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Registered charity number  
1110396

The Dhammadhipati Vihara (London)

Annual Report and Accounts

31 March 2021

**The Dhammadhipati Vihara (London)  
Charity Information  
For the year ended 31 March 2021**

**Trustees** U Adiccavamsalankara (Chair of Trustees)  
Dr Kyaw Thet Tun  
Sandarwara Sandarwara  
Timothy Than Htoo Khin  
Dr Kyi Toe

**Charity Number** 1110396

**Registered address** 2 Sutton Road  
Hounslow  
London  
TW5 0PF

**Bankers** HSBC Bank  
127 High Street  
Hounslow  
Middlesex  
TW3 1QP

Barclays Bank PLC  
Richmond  
Leicestershire  
LE87 2BB

**Reporting Accountants** Zar Ni Soe  
122 Hillcross Avenue  
Morden  
SM4 4EG

**The Dhammadhipati Vihara (London)  
Trustees' Annual Report  
For the year ended 31 March 2021**

The trustees present their report for the year ended 31 March 2021. The financial statements comply with current statutory requirements and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) (Charities SORP (FRS102)), and with the Trust's governing documents.

**Structure, governance and management**

The Dhammadhipati Vihara (London) is governed by its constitution which was adopted on 24 April 2005 and was registered as a charity by the Charity Commission for England and Wales with registration number 1110396 on 11 July 2005. The name of the Trustees who served during the year are shown on page 1 of these financial statements. They meet at least quarterly.

**Objectives and activities**

The objects of the charity are for the furtherance of any religious and charitable purposes in connection with the Buddhist Monastery ("Shwesin Tipitaka" The Dhammadhipati Vihara (London) Shwe Kyin Kyaung) for the benefit of Burmese community in England.

**Financial review**

The Dhammadhipati Vihara (London) income in the year totalled £35,023 (2020: £61,253) and total expenditures were £22,941 (2020: £25,924). The net increase in funds in the year was £12,082 (2020: £35,329). Total reserves held at 31 March 2021 were £283,547 (2020: £271,465). All of the Trust's funds are unrestricted and can be used in accordance with the objectives of the Trust.

**Risk Assessment**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Taxation Status**

As a charity utilising all of its net income for charitable purposes the Trust is exempt from income tax, corporation tax and capital gains tax.

This report was approved by the trustees on Jan 23, 2022 and signed on its behalf by:



U Adiccavamsalankara (Jan 23, 2022 17:58 GMT)

**Ven U Adiccavamsalankara  
Chair of Trustees**

**The Dhammadhipati Vihara (London)  
Independent Examiner's Report  
For the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of The Dhammadhipati Vihara (London) for the year ended 31 March 2021.

**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.



**Zar Ni Soe FCCA**  
Independent Examiner  
Accountants  
122 Hillcross Avenue  
Morden  
London  
SM4 4EG

Date: Jan 23, 2022

**The Dhammadhipati Vihara (London)**  
**Statement of financial activities**  
**For the year ended 31 March 2021**

		31 March 2021	31 March 2020
		Unrestricted Funds £	Total Funds £
Income	Notes		
<b>Income from generated funds:</b>			
Voluntary income	2	34,997	61,173
Investment income	3	26	80
<b>Total Income</b>		<b>35,023</b>	<b>61,253</b>
<b>Expenditure</b>			
<b>Cost of generating funds:</b>			
Cost of generating voluntary income	4	17,289	17,853
<b>Charitable activities</b>			
Religious Activities		900	2,070
<b>Other expenditure</b>		4,752	6,001
<b>Total expenditure</b>		<b>22,941</b>	<b>25,924</b>
<b>Net income and net movement of funds</b>		12,082	35,329
<b>Reconciliation of funds</b>			
Total funds brought forward		271,465	236,136
<b>Total funds carried forward</b>		<b>283,547</b>	<b>271,465</b>

The notes on pages 6 to 8 form part of these financial statements.  
The statement of financial activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.

**The Dhammadhipati Vihara (London)**  
**Balance Sheet**  
**As at 31 March 2021**

	Notes	31 March 2021		31 March 2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	5		511,267		516,019
<b>Current Assets</b>					
Cash at bank and in hand		99,101		97,336	
		<u>99,101</u>		<u>97,336</u>	
Creditors: amounts falling due within one year	6	(10,326)		(10,069)	
<b>Net current assets</b>			<u>88,775</u>		<u>87,267</u>
<b>Total assets less current current liabilities</b>			600,042		603,286
Creditors: amounts falling due after more than one year	7		(316,495)		(331,821)
<b>Net Assets</b>			<u>283,547</u>		<u>271,465</u>
<b>Funds of the Charity</b>	8				
Unrestricted funds:					
General fund			283,547		271,465
<b>Total Funds</b>			<u>283,547</u>		<u>271,465</u>

The accompanying notes are an integral part of the charity's balance sheet.

The financial statements were approved by the Board of Trustees on Jan 23, 2022 and were signed on its behalf by:



U Adiccavamsalankara (Jan 23, 2022 17:58 GMT)

Ven U Adiccavamsalankara  
Chair of Trustees

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2021**

**1. Accounting Policies**

**a Basis of preparation**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102)' published in July 2014, and applicable United Kingdom law and accounting standards.

**b Going concern**

The trustees consider that there are no material uncertainties about Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**c Income**

All income are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**Expenditure**

Expenditures are recognised in the period in which they are incurred. Costs of generating voluntary income comprise the costs associated with fundraising. Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services. Governance costs include those costs associated with meeting the statutory requirements of the charity.

**d Tangible fixed assets and depreciation**

Depreciation is charged on fixed assets so as to write them off over their expected useful lives at the following rates:

Office Equipment	33% of cost per annum
Fixtures & Furnishing	25% of cost per annum

**e Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

**2. Voluntary Income**

	2021 £	2020 £
Donations	34,997	48,039
Gift aid	0	13,134
	<u>34,997</u>	<u>61,173</u>

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2021**

**3. Investment Income**

	<b>2021</b>	<b>2020</b>
	£	£
Deposit account interest	26	80
	26	80
	26	80

**4. Costs of generating voluntary income**

	<b>2021</b>	<b>2020</b>
	£	£
Rent, Rates and water	2,568	1,890
Light and heat	1,630	1,070
Lecture fee	2,184	2,226
Repair and Maintenance	-	52
Interest on mortgage	9,962	11,844
Professional fees	-	-
Insurance	399	347
Support costs	546	424
	<b>17,289</b>	<b>17,853</b>
	<b>17,289</b>	<b>17,853</b>

**5. Fixed Assets**

	Freehold building	Plant and machinery	Fixtures & Fittings	Totals
	£	£	£	£
<b>Cost</b>				
At 01 April 2020	510,791	1,327	20,413	532,531
Additions	-	-	-	-
	510,791	1,327	20,413	532,531
At 31 March 2021	510,791	1,327	20,413	532,531
<b>Depreciation</b>				
At 01 April 2020	-	1,327	15,185	16,512
Provision for year	-	-	4,752	4,752
	-	-	4,752	4,752
At 31 March 2021	-	1,327	19,937	21,264
	-	1,327	19,937	21,264
<b>Net Book Value</b>				
At 31 March 2021	510,791	-	476	511,267
	510,791	-	5,228	516,019
At 31 March 2020	510,791	-	5,228	516,019

**The Dhammadhipati Vihara (London)**  
**Notes to the Accounts**  
**For the year ended 31 March 2021**

**6. Creditors: amount falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Bank loans	10,326	10,069
	10,326	10,069

**7. Creditors: amounts falling due after one year**

	<b>2021</b>	<b>2020</b>
	£	£
Bank loans	290,495	300,821
Other creditors	26,000	31,000
	316,495	331,821

**8. Movement in funds**

	<b>At 01 Apr 2020</b>	<b>Net movement in funds</b>	<b>At 31 Mar 2021</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	271,465	12,082	283,547
<b>Total funds</b>	271,465	12,082	283,547

Net movement in funds, included in the above are as follow:

	<b>Income</b>	<b>Expenditure</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,023	(22,941)	12,082
<b>Total funds</b>	35,023	(22,941)	12,082