

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**

		31 March 2025	31 March 2024
		Unrestricted	Total
		Funds	Funds
	Notes	£	£
<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>28,905</u>
<b>Total assets less current current Liabilities</b>		<u>647,033</u>	<u>615,613</u>
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>	8		
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.

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**

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

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

**3. Investment Income**

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

**4. Costs of generating voluntary income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</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
	<u><b>18,560</b></u>	<u><b>23,288</b></u>

**5. Fixed Assets**

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



**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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</b>
Bank loans	168,237	173,825
Other creditors	-	10,000
	<u>168,237</u>	<u>183,825</u>

**8. Movement in funds**

	<b>At 01 Apr 2024</b>	<b>Net movement in funds</b>	<b>At 31 Mar 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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:

	<b>Income</b>	<b>Expenditure</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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>