

Report of the Trustees and Unaudited Financial Statements

Ministry of Nirvana UK

Registered Charity Number 1212195

31/03/2026



MINISTRY OF NIRVANA UK

Report of the Trustees and Unaudited Financial Statements
31 March 2026

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MINISTRY OF NIRVANA UK

Charity Information for the period ended 31 March 2026

TRUSTEES:

Reverend Baththaramulle Amadassana Thero (Chair)
Ovini Epitakaduwa
Irosha Anuradhini Wickramarachchi
Savidu Gunasekara
Chandimal Ekanayake
Chaminda Thushara Gigurawa Gamage
Janaka Shantha Abeysinghe (Resigned in March 2026)

CONSTITUTIONAL STRUCTURE & TYPE:

Charitable Incorporated Organisation (CIO) under the Association Model Constitution on 18 February 2025, amended on 30 May 2026

REGISTERED OFFICE:

68 Roman Way
Andover
Hampshire
SP10 5JJ

REGISTRATION NUMBER:

1212195 (England and Wales)

BANKERS:

Lloyds Bank Plc.
25 Gresham Street,
London EC2V 7HN

INDEPENDENT EXAMINER:

Wajiramali Agampodi (ACCA,B.Sc.MAAT,CeMAP)
41,Highwood Road
Hoddesdon
EN11 9AP

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Trustees' Report for the period ended 31 March 2026

INTRODUCTION

The trustees present their report with the financial statements of the Charity for the period ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are specifically for the public benefit to advance mental wellbeing, mindful awareness, and spiritual development. The following core objectives as set out in the governing constitution:

- **Promoting Core Buddhist Principles:** To advance Buddhism in accordance with the statement of faith in such ways as the charity trustees determine, including but not limited to producing and/or distributing literature on the Buddhism and enlightening others about the religion.
- **Cultivating Wisdom and Wellbeing:** To preserve and protect the mental health and wellbeing of individuals, in particular but not exclusively by providing and maintaining meditation centres that promote mental wellbeing, mindfulness and emotional resilience.
- **Youth Development and Empowerment:** To act as a resource for children and young people by organising educational programmes and other activities as a means of developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.
- **Advancing Shared Charitable Purposes:** To support other charitable organisations, projects and initiatives that are organised and operated for the same purposes as the CIO.

Significant activities

The main activities of the Charity to advance these objects include:

- **Spiritual Instruction and Retreats:** Delivering online and in-person mindfulness retreats, meditation sessions, and awareness workshops.
- **Hosting Teachers:** Inviting qualified monastics and trainers from the *Jethavanarama Viharaya* to provide spiritual guidance, meditation, and teaching to the public.
- **International Support:** Collecting voluntary funds and providing financial and material assistance to the *Jethavanarama Viharaya* in Sri Lanka to propagate Buddhist teachings, spiritual education, and meditation practices solely in furtherance of the CIO's objects.
- **Community Engagement:** Organising gatherings to promote social fellowship, compassion, inclusiveness, and pastoral or emotional support.

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Trustees' Report (Continued)

Public benefit

In shaping the Charity's objectives for the year and planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The Charity relies on voluntary donations and contributions from its members and supporters to cover its operating costs.

Grant making

The Charity provides targeted funding, resources, and material assistance to aligned organisations and communities where such activities directly further the charitable purposes of the CIO. In accordance with the specific powers granted in the constitution, the Board of Trustees provides financial and other assistance to the *Jethavanarama Viharaya* in Sri Lanka for the advancement and propagation of Buddhist teachings, meditation practices, and spiritual education. These grants are systematically structured and monitored by the Board of Trustees to verify compliance with UK charity law and to ensure direct impact on public spiritual development.

Volunteers

We encourage all members of our community to be involved in voluntary activities and to share their skills with others. Volunteers are not paid any salaries but only reimbursement of reasonable out-of-pocket expenses such as travel costs.

ACHIEVEMENT AND PERFORMANCE

Charitable activities and Public benefit

The Charity fulfils its public benefit obligations by providing free spiritual, educational, and mental wellness initiatives open to all segments of the public, reviewed against Charity Commission guidance. Key baseline activities delivered during the period include:

- **Mind Lab & Detox Retreats:** Immersive self-awareness and mindfulness programs (including the residential Buddhist Detox Retreats) designed to help the public alleviate modern anxiety, stress, and emotional strains.
- **Educational Seminars:** Public learning forums, such as the "Theory of Everything" seminars, exploring the intersection of ancient Buddhist philosophy and modern psychological models.
- **Welfare Counselling:** Free public mental wellness consultations, regular meditation sessions and sermons aimed at fostering cognitive balance and reducing community stress overheads.
- **Monastic Aid:** Financial and material assistance to the *Jethavanarama Viharaya* in Sri Lanka to support the propagation of Buddhist principles and spiritual education.

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Trustees' Report (Continued)

FINANCIAL REVIEW

Principal funding sources

The Charity's main sources of income are collections of donations from the general public, members and online supporters. During the year, the Charity generated incoming resources to sustain its baseline operational and spiritual programs.

Reserves policy

An Unrestricted funds reserve is maintained to cover governance costs and to respond to various applications of grants and donations. No Restricted fund reserve is held.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

SUBSEQUENT EVENTS

Subsequent to the financial year-end, the Charity convened its Annual General Meeting, where the existing trustees retired and new trustees were appointed under the guidance of the Jethavanarama Viharaya, and adopted an updated constitution (dated 30 May 2026) to clarify its public benefit objects. Further details on these post-balance sheet events can be found in Note 8 of the Financial Statements.

FUTURE PLANS

We aim to continue our work and expand our public activities to advance mental wellbeing, mindful awareness, and spiritual development for the public benefit, subject to the availability of resources. Moving forward, the Charity plans to scale its online and in-person mindfulness retreats, develop physical contemplation centres under the "Ministry of Nirvana UK" (MON UK) banner, and expand age-appropriate educational programmes for young people. Furthermore, in line with our constitutional powers, we will maintain and strengthen our structured financial and material support to the *Jethavanarama Viharaya* in Sri Lanka to further the propagation of core Buddhist principles and spiritual education in strict accordance with UK charity law.

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Trustees' Report (Continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation (CIO) operating under the 'Association' model, featuring voting members distinct from its charity trustees. It is governed by a constitution originally approved on 07 September 2024 and subsequently amended on 30 May 2026.

Recruitment and appointment of new trustees

Following the retirement of the initial trustees at the inaugural AGM, subsequent trustees are appointed from the General Membership under the guidance of the *Jethavanarama Viharaya*, ensuring alignment with the Charity's objectives. To maintain administrative continuity, trustees serve indefinite terms rather than fixed periods, remaining in office until resignation, death, disqualification, or removal by a two-thirds majority member vote. Casual or additional vacancies are filled at the AGM under the Viharaya's guidance, or provisionally by the board between meetings subject to formal member ratification at the succeeding AGM.

Organisational structure

The charity trustees manage the affairs and exercise all operational powers of the CIO to advance its core spiritual and educational purposes. Governance and accountability are supported by voting General Members (capped at fifty) who hold constitutional voting rights, alongside a non-voting Associate Member class. The trustees meet regularly as a body to oversee the strategic direction of the Ministry of Nirvana UK (MON UK). To ensure efficient administration, the board may delegate specific operational tasks to sub-committees, provided that all acts and proceedings of these committees are fully reported back to the trustees and each committee includes at least one charity trustee to maintain proper oversight.

Induction and training of new trustees

Upon or prior to appointment, new trustees are formally provided with the governing constitution, the most recent annual report and financial statements, and copies of the Charity's operational policies. New trustees are further directed to statutory Charity Commission publications, including guidance on public benefit, to ensure comprehensive awareness of their fiduciary duties and responsibilities under the Charities Act.

MINISTRY OF NIRVANA UK

Trustees' Report (Continued)

Related parties and Management personnel

The Board of Trustees comprises the key management personnel directing and controlling the Charity on a day-to-day basis. Trustees and connected persons receive no salaries or profit distributions from the income or property of the CIO, and may only benefit from standard, reasonable out-of-pocket volunteer expense reimbursements or permitted incidental benefits managed strictly in accordance with the CIO's conflict of interest policy. The Charity maintains a formal power to support and provide financial assistance to the *Jethavanarama Viharaya* in Sri Lanka, and all related party transactions are fully disclosed in the notes to the accounts.

Risk management

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. The Trustees examine the major strategic, business and operational risks regularly and are satisfied that systems are in place to manage the identified risks.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for that period.

Approved by order of the board of trustees on 10 August 2026 and signed on its behalf by:



Mrs. Prasanthi Mirihagalla- Trustee

MINISTRY OF NIRVANA UK

Independent Examiner's Report to the Trustees of Ministry of Nirvana UK

I report to the trustees on my examination of the accounts of Ministry of Nirvana UK (the Trust) for the year ended 31 March 2026.

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 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.

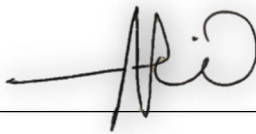
Independent Examiner's Statement

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.

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: _____



Wajiramali Agampodi (ACCA.B.Sc)
41 Highwood Road, Hoddesdon
EN11 9AP

Date 10/08/2026

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Statement of Financial Activities

For the period ended 31 March 2026

		31.03.26	31.03.26	31.03.26
		Unrestricted	Restricted	Total
		Fund	Fund	Funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	58,542	-	58,542
Total		58,542	-	58,542
EXPENDITURE ON				
Charitable activities				
Grants to Jethavanarama		24,589	-	24,589
Events Cost		22,843	-	22,843
Admin Cost		213	-	213
Total		47,645	-	47,645
NET INCOME		10,897	-	10,897
RECONCILIATION OF FUNDS				
Opening Funds - DOUK		3,533	-	3,533
TOTAL FUNDS CARRIED FORWARD		14,430	-	14,430

The accompanying notes are an integral part of these financial statements.

Upon registration, the charity took over the net assets and activities of the previously unregistered organisation, Dharmayai Obai UK (DOUK). These balances have been recognised as Opening Funds.

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Balance Sheet

As at 31 March 2026

		31.03.26	31.03.26	31.03.26
		Unrestricted	Restricted	Total
		Fund	Fund	Funds
	Notes	£	£	£
CURRENT ASSETS				
Debtors	5	7,884	-	7,884
Cash at bank		6,854	-	6,854
		14,738	-	14,738
CREDITORS				
Amounts falling due within one year	6	(308)	-	(308)
NET CURRENT ASSETS / (LIABILITIES)		14,430	-	14,430
TOTAL ASSETS LESS CURRENT LIABILITIES		14,430	-	14,430
NET ASSETS		14,430	-	14,430
FUNDS				
Unrestricted funds				14,430
Restricted funds				-
TOTAL FUNDS				14,430

The financial statements were approved by the Board of Trustees on 10 August 2026 and were signed on its behalf by:



Mrs. Prasanthi Mirihagalla– Trustee

The accompanying notes are an integral part of these financial statements.

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Notes to the Financial Statements

For the period ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income:

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Expenditure:

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

2. DONATIONS AND LEGACIES

	31.03.26
Donations	40,703
Charitable activities income	9,955
Gift Aid Recoupment	7,884
Total	58,542

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2026.

4. STAFF COSTS

The average monthly number of employees during the year was nil.

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Notes to the Financial Statements (Continued)

5. DEBTOR DETAILS

Gift Aid Receivable: £7,884.

6. CREDITOR DETAILS

Accruals and deferred income: £308.

7. RELATED PARTY DISCLOSURES

In accordance with its constitutional powers, the Charity operates on an arm's-length basis to provide financial and material assistance to the *Jethavanarama Viharaya* (Jethavanarama Buddhist Monastery) in Sri Lanka. During the financial year, institutional grants totalling £24,589 were disbursed to the *Jethavanarama Viharaya* in Ingiriya, Sri Lanka, to support infrastructure, operational development, and its "Healing Hearts & Mending Minds" mental wellness programs.

This entity represents a related party under Section 33 of FRS 102 as Reverend Baththaramulle Amadassana Thero, the Chair of the Board of Trustees for Ministry of Nirvana UK, serves concurrently as a spiritual leader/monastic affiliated with the grantee institution. The funding allocations were reviewed and approved by the independent trustees with the Chair recused, satisfying all public benefit guidelines and conflict of interest governance frameworks.

No other material transactions with charity trustees or connected persons occurred during the year requiring disclosure outside of standard, documented volunteer expense reimbursements managed in line with the CIO's expenses policy

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Notes to the Financial Statements (Continued)

8. POST- BALANCE SHEET EVENTS (SUBSEQUENT EVENTS)

Subsequent to the end of the financial reporting period, the following significant events have occurred which do not require adjustment to the financial statements but require disclosure to ensure a proper understanding of the Charity's ongoing governance.

- **Annual General Meeting (AGM):** The Charity successfully convened its Annual General Meeting (AGM) of members on 30 May 2026 in accordance with its constitutional requirements.
- **Appointment of New Trustees:** Following resolutions passed by the voting members at the AGM, and under the spiritual guidance of the *Jethavanarama Viharaya*, following new charity trustees were formally appointed to the Board to fill vacancies and support the management of the CIO. The newly appointed trustees have expressly acknowledged their acceptance of the office.
 - ❖ Venerable Baththaramulle Amadassana Thero – Chair
 - ❖ Venerable Dr. Athurugiriye Mahida Thero
 - ❖ Venerable Rathmalane Bakkula Thero
 - ❖ Anagarika Ishani Prabodha Dayasena
 - ❖ Mrs. Prasanthi Mirihagalla – Secretary / Treasurer
- **Amendments to the Constitution and Governing Document:** A special resolution was passed by the required majority of the voting members to adopt an updated and amended governing constitution dated 30 May 2026. These amendments refine the Charity's core objects to focus on the advancement of mental wellbeing, mindful awareness, and spiritual development for the public benefit, and formalise operational powers regarding the support of aligned institutions and visiting monastics. The updated constitution has been duly submitted to the Charity Commission for England and Wales in compliance with statutory timelines. The Charity Commission for England and Wales subsequently approved and accepted the updated constitution on 14 July 2026.

There are no other subsequent events that materially impact the financial positioning or operational viability of the Charity.

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Detailed Statement of Financial Activities

For the period ended 31 March 2026

	31.03.26
INCOME AND ENDOWMENTS	
Donations	40,703
Charitable activities income	9,955
Gift aid	7,884
Total incoming resources	58,542
EXPENDITURE	
Charitable activities	
Grants to Jethavanarama Monastery	24,589
Spring 2025 UK Program	3,078
Meditation Retreat 2025	12,528
Spring 2026 UK Program	5,336
Monthly Meditation Program	1,901
Total charitable expenditure	47,432
Support costs / Governance costs	
Public Liability Insurance	213
Total resources expended	47,645

This page does not form part of the statutory financial statements.