MAHASI DHAMMA FELLOWSHIP

England & Wales · Charity number 328302

Details

Status	Registered
Legal form	Other
Registered	1989-09-29
Register	View on the Charity Commission register

Contact

Address	420 Lower Broughton Road Salford M7 2GD
Phone	01612816242
Email	admin@saraniya.com
Website	http://www.saraniya.com

Activities

Objects: TO ADVANCE AND PROMOTE THE BUDDHIST FAITH AND IN PARTICULAR THEREVADA BUDDHISM AND TO MAKE PROVISION FOR RELIGIOUS CEREMONIES. TO ESTABLISH A CENTRE FOR THE ACTIVITIES OF THE MAHASI DHAMMA FELLOWSHIP TO BE KNOWN AS THE MAHASI MEDITATION CENTRE AND OF SUCH OTHER CENTRE OR CENTRES FOR THE ABOVE PURPOSES AS SHALL BE NECESSARY.

Activities: The main activity of the charity is to run a "Meditation Center" to promote the practice of "Satipathana Vipassana Meditation" in the "Theravada Buddhist " tradition . The Centre is open to all regardless of race, creed, or religion .

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£69,795	£67,174	-	-
2024-03-31	£71,481	£57,994	-	-
2023-03-31	£51,666	£46,048	-	-
2022-03-31	£56,113	£67,033	-	-
2021-03-31	£64,328	£57,040	-	-

Trustees

Name	Role	Appointed
Chit Chit Tin-U		2019-07-28
Dr KYAW THET TUN		2025-11-02
Dr MIN MIN LATT		2013-02-13
Dr Nyunt Han		
Dr THAN KYAW		
Dr THAN MAUNG LWIN		
Dr THEIN TUN OHN		2024-06-02
Dr Thaw Si Htin		2023-09-03
KYAW TUN SOE		2012-07-29

Accounts

REGISTERED CHARITY NUMBER: 328302

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

MAHASI DHAMMA FELLOWSHIP

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

MAHASI DHAMMA FELLOWSHIP

Contents of the Financial Statements
for the Year Ended 31 March 2025

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting' by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES
Objectives and aims
To advance and promote the Buddhist faith and in particular Theravada Buddhism and to make provision for religious ceremonies.

To establish a centre for the activities of the Mahasi Dhamma Fellowship to be known as the Mahasi Meditation Centre and of such other centres for the above purposes as shall be necessary.

The charity aims to achieve the means to satisfy these objectives via donations, fundraising activities and proceeds from religious festivals and retreats held during the year.

The Buddhist faith is being promoted through the celebration of religious festivals and the provision of long term and short term retreats.

FINANCIAL REVIEW
Reserves policy
The charity aims to build up and maintain sufficient cash reserves in its General Fund to enable it to continue to pay its running costs for 6 months. The charity is also building up reserves to enable it to acquire separate accommodation for the monks.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The Mahasi Dhamma Fellowship is a Charitable Trust constituted by a Trust Deed dated 6 July 1989 and is registered under the Charities Act 1993.

Organisational structure
The Charity is managed by a management committee consisting of 9 trustees and a Treasurer. The committee meets regularly and its members manage the day to day operations of the charity. Members are appointed from within the Buddhist faith community.

Chairman: Dr Kyaw Thet Tun

Treasurer: Mrs Thiri Mo Soe

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
328302

Principal address
420 Lower Broughton Road
Salford
Manchester
M7 2GD

Trustees
Dr Thang Maung Lwin
Dr Than Kyaw
Dr Tin Mihn Aung (resigned 30.9.25)
Dr Thida Than (resigned 7.5.24)
Dr Min Min Latt
Mr Kyaw Tun Soe
Dr Nyunt Han
Mrs Chit Chit Tin-U
Dr Thaw Si Htin
Dr Thein Tun Ohn (appointed 2.6.24)

Independent Examiner
Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

Approved by order of the board of trustees on 8 January 2026 and signed on its behalf by:

Dr Thang Maung Lwin - Trustee

Independent examiner's report to the trustees of Mahasi Dhamma Fellowship

I report to the charity trustees on my examination of the accounts of Mahasi Dhamma Fellowship (the Trust) 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 Act and in carrying out my examination I have followed all 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.

Butterworth Barlow

Butterworth Barlow
Chartered Accountants
Liverpool
L34 3LG

8 January 2026

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		68,182	70,647
Investment income	2	1,613	834
Total		69,795	71,481
EXPENDITURE ON			
Raising funds	3	6,032	8,867
Charitable activities			
General Fund		61,142	49,127
Total		67,174	57,994
NET INCOME		2,621	13,487
RECONCILIATION OF FUNDS			
Total funds brought forward		1,019,419	1,005,932
TOTAL FUNDS CARRIED FORWARD		1,022,040	1,019,419

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	853,588	862,479
CURRENT ASSETS			
Debtors	7	4,250	-
Cash at bank		168,902	158,260
		173,152	158,260
CREDITORS			
Amounts falling due within one year	8	(4,700)	(1,320)
NET CURRENT ASSETS		168,452	156,940
TOTAL ASSETS LESS CURRENT LIABILITIES		1,022,040	1,019,419
NET ASSETS		1,022,040	1,019,419
FUNDS	9		
Unrestricted funds		1,022,040	1,019,419
TOTAL FUNDS		1,022,040	1,019,419

The financial statements were approved by the Board of Trustees and authorised for issue on 8 January 2026 and were signed on its behalf by:

Dr Thang Maung Lwin - Trustee

The notes form part of these financial statements

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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - Straight line over 11 years

Taxation

The charity is exempt from tax on its charitable activities.

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 to the financial statements.

continued...

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest on cash deposits	1,613	834

3. RAISING FUNDS

Investment management costs

	31.3.25	31.3.24
	£	£
Property repairs	6,032	8,867

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	70,647
Investment income	834
Total	71,481
EXPENDITURE ON	
Raising funds	8,867
Charitable activities	
General Fund	49,127
Total	57,994
NET INCOME	13,487
RECONCILIATION OF FUNDS	
Total funds brought forward	1,005,932

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,019,419

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024 and 31 March 2025	889,154
DEPRECIATION	
At 1 April 2024	26,675
Charge for year	8,891
At 31 March 2025	35,566
NET BOOK VALUE	
At 31 March 2025	853,588
At 31 March 2024	862,479

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Prepayments and accrued income	4,250	-

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	4,700	1,320

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,019,419	2,621	1,022,040
TOTAL FUNDS	1,019,419	2,621	1,022,040

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	69,795	(67,174)	2,621
TOTAL FUNDS	69,795	(67,174)	2,621

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,005,932	13,487	1,019,419
TOTAL FUNDS	1,005,932	13,487	1,019,419

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,481	(57,994)	13,487
TOTAL FUNDS	71,481	(57,994)	13,487

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,005,932	16,108	1,022,040
TOTAL FUNDS	1,005,932	16,108	1,022,040

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,276	(125,168)	16,108
TOTAL FUNDS	141,276	(125,168)	16,108

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	58,534	60,010
Gift aid	9,648	10,637
	68,182	70,647
Investment income		
Interest on cash deposits	1,613	834
Total incoming resources	69,795	71,481
EXPENDITURE		
Investment management costs		
Property repairs	6,032	8,867
Charitable activities		
Volunteer expenses	3,600	3,600
Rates and water	3,191	3,019
Insurance	1,383	1,307
Light and heat	17,009	10,800
Telephone	427	498
Postage and stationery	431	488
Ceremonies	15,875	15,022
Sundries	8,372	3,585
Accountancy	1,410	1,320
Bank charges	552	596
	52,250	40,235
Support costs		
Finance		
Depreciation of tangible fixed assets	8,892	8,892
Total resources expended	67,174	57,994
Net income	2,621	13,487

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 328302

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

MAHASI DHAMMA FELLOWSHIP

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

MAHASI DHAMMA FELLOWSHIP

Contents of the Financial Statements
for the Year Ended 31 March 2024

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024.
The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting' by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance and promote the Buddhist faith and in particular Theravada Buddhism and to make provision for religious ceremonies.

To establish a centre for the activities of the Mahasi Dhamma Fellowship to be known as the Mahasi Meditation Centre and of such other centres for the above purposes as shall be necessary.

The charity aims to achieve the means to satisfy these objectives via donations, fundraising activities and proceeds from religious festivals and retreats held during the year.

The Buddhist faith is being promoted through the celebration of religious festivals and the provision of long term and short term retreats.

FINANCIAL REVIEW

Reserves policy

The charity aims to build up and maintain sufficient cash reserves in its General Fund to enable it to continue to pay its running costs for 6 months. The charity is also building up reserves to enable it to acquire separate accommodation for the monks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Mahasi Dhamma Fellowship is a Charitable Trust constituted by a Trust Deed dated 6 July 1989 and is registered under the Charities Act 1993.

Organisational structure

The Charity is managed by a management committee consisting of 9 trustees and a Treasurer. The committee meets regularly and its members manage the day to day operations of the charity. Members are appointed from within the Buddhist faith community.

Chairman: Dr Kyaw Thet Tun

Treasurer: Mrs Thiri Mo Soe

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

328302

MAHASI DHAMMA FELLOWSHIP

Report of the Trustees
for the Year Ended 31 March 2024

Principal address
420 Lower Broughton Road
Salford
Manchester
M7 2GD

Trustees

Independent Examiner
Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

Approved by order of the board of trustees on 2 December 2024 and signed on its behalf by:

Dr Tin Mihn Aung - Trustee

Independent examiner's report to the trustees of Mahasi Dhamma Fellowship
I report to the charity trustees on my examination of the accounts of Mahasi Dhamma Fellowship (the Trust) 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 Act and in carrying out my examination I have followed all 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.

Butterworth Barlow

Butterworth Barlow

Butterworth Barlow
Chartered Accountants
Liverpool
L34 3LG

2 December 2024

MAHASI DHAMMA FELLOWSHIP

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		70,647	51,394
Investment income	2	834	272
Total		71,481	51,666
EXPENDITURE ON			
Raising funds	3	8,867	2,996
Charitable activities			
General Fund		49,127	43,052
Total		57,994	46,048
NET INCOME		13,487	5,618
RECONCILIATION OF FUNDS			
Total funds brought forward		1,005,932	1,000,314
TOTAL FUNDS CARRIED FORWARD		1,019,419	1,005,932

The notes form part of these financial statements

MAHASI DHAMMA FELLOWSHIP

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	862,479	871,371
CURRENT ASSETS			
Cash at bank		158,260	135,713
CREDITORS			
Amounts falling due within one year	7	(1,320)	(1,152)
NET CURRENT ASSETS		156,940	134,561
TOTAL ASSETS LESS CURRENT LIABILITIES		1,019,419	1,005,932
NET ASSETS		1,019,419	1,005,932
FUNDS	8		
Unrestricted funds		1,019,419	1,005,932
TOTAL FUNDS		1,019,419	1,005,932

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2024 and were signed on its behalf by:

Dr Tin Mihn Aung - Trustee

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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - Straight line over 15 years

Taxation
The charity is exempt from tax on its charitable activities.

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 to the financial statements.

continued...

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest on cash deposits	834	272

3. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Property repairs	8,867	2,996

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	51,394
Investment income	272
Total	51,666
EXPENDITURE ON	
Raising funds	2,996
Charitable activities	
General Fund	43,052
Total	46,048
NET INCOME	5,618
RECONCILIATION OF FUNDS	
Total funds brought forward	1,000,314

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,005,932

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2023 and 31 March 2024	889,154
DEPRECIATION	
At 1 April 2023	17,783
Charge for year	8,892
At 31 March 2024	26,675
NET BOOK VALUE	
At 31 March 2024	862,479
At 31 March 2023	871,371

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other creditors	1,320	1,152

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,005,932	13,487	1,019,419
TOTAL FUNDS	1,005,932	13,487	1,019,419

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,481	(57,994)	13,487
TOTAL FUNDS	71,481	(57,994)	13,487

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,000,314	5,618	1,005,932
TOTAL FUNDS	1,000,314	5,618	1,005,932

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,666	(46,048)	5,618
TOTAL FUNDS	51,666	(46,048)	5,618

 continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,000,314	19,105	1,019,419
TOTAL FUNDS	1,000,314	19,105	1,019,419

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	123,147	(104,042)	19,105
TOTAL FUNDS	123,147	(104,042)	19,105

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

MAHASI DHAMMA FELLOWSHIP

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	60,010	39,429
Gift aid	10,637	11,965
	70,647	51,394
Investment income		
Interest on cash deposits	834	272
Total incoming resources	71,481	51,666
EXPENDITURE		
Investment management costs		
Property repairs	8,867	2,996
Charitable activities		
Volunteer expenses	3,600	3,900
Rates and water	3,019	3,044
Insurance	1,307	1,088
Light and heat	10,800	11,815
Telephone	498	427
Postage and stationery	488	31
Ceremonies	15,022	2,614
Sundries	3,585	9,560
Accountancy	1,320	1,152
Bank charges	596	529
	40,235	34,160
Support costs		
Finance		
Depreciation of tangible fixed assets	8,892	8,892
Total resources expended	57,994	46,048
Net income	13,487	5,618

This page does not form part of the statutory financial statements

Accounts

GOV.UK Charity Commission

Charity Commission Annual Return 2022

MAHASI DHAMMA FELLOWSHIP

Charity registration number: 328302

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2022.

PART A - Charity information

Financial period

Financial period start date

01/04/2021

Financial period end date

31/03/2022

Income and spending

Income £

£ 56,113

Spending £

£ 67,033

Serious Incidents

For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?

No

Fundraising - professional fundraiser

Did your charity raise funds from the public?

No

Government contracts

During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?

No

Government grants

During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?

No

Income from outside the UK

Did your charity receive income from outside the UK ?

No

Spending outside England & Wales

Did your charity operate outside England and Wales?

No

Total Spending outside England & Wales

£

Trading subsidiaries

Did the charity have any subsidiaries?

No

Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

No

Did any of the trustees resign and then take up employment with the charity?

No

Employees' salaries

Did any of your charity's staff receive total employee benefits of £60,000 or more?
Select No if your charity does not have any staff or does not pay any staff.

No

For your highest paid member of staff only, what was the total value of their employee benefits?
(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)

£ 0

Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

1

Financial controls

Did your charity review its internal financial controls?

Yes

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

· you have consented to their release; or

· we are legally obliged to disclose them; or

· we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

· we can lawfully do so; and

· we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

Fwd: Annual Return 2022, Trustees Annual Report and Accounts - confirmation of receipt CRM:0523158

1 message

Thiri Mo Soe <thirimosoe@gmail.com> 8 January 2023 at 12:36
To: Saraniya <trustees@saraniya.com>

Dear Trustee
MDF Charity Commission Annual return has been updated for Mar 2022 AC.
Please view year end account ending match 2022.
Sadu Sadu Sadu
Mo Mo

---------- Forwarded message ---------
From: **digitalservices1** <digitalservices1@charitycommission.gov.uk>
Date: Sun, 8 Jan 2023 at 11:34
Subject: Annual Return 2022, Trustees Annual Report and Accounts - confirmation of receipt CRM:0523158
To: thirimosoe@gmail.com <thirimosoe@gmail.com>

Annual Return 2022, Trustees Annual Report and Accounts - confirmation of receipt

Charity registration number: 328302
Charity name: MAHASI DHAMMA FELLOWSHIP

Thank you for submitting the Annual Return ,Trustees Annual Report and Accounts for the financial period ended on 31/03/2022.

The public register of charities will be updated in 24hrs to record submission of the annual return. If your charity is a charitable incorporated organisation (CIO) or the income is over £25,000 the accounts will also be available on the register in 24 hrs.

To print a copy of your Annual Return, please log in to the Annual Return service.

This email is an acknowledgement of receipt, it does not signify the Charity Commission's approval or acceptance of the content of the Annual Return, Trustees Annual Report and Accounts submitted or confirmation of compliance with the requirements of Part 8 of the Charities Act 2011. It is the trustees' responsibility to ensure that the information provided is correct and that the Accounts meet the requirements.

If this was an unauthorised submission please complete our enquiry form.

We are interested to hear how easy you found it to complete the Annual Return 2022. Please let us know by completing our short survey https://www.smartsurvey.co.uk/s/AR22_survey/

Thank you

Charity Commission for England and Wales
Please note that this is a system generated message, please do not reply to this email.

You can update important charity details, such as the correspondent and trustees, easily and securely online using our digital services and choosing ‘Update Charity Details'

2 attachments

Mahasi Annual Ac Mar 2022.pdf
538K

Annual Return 2022.pdf
6692K

Accounts

REGISTERED CHARITY NUMBER: 328302

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2022

for

MAHASI DHAMMA FELLOWSHIP

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

MAHASI DHAMMA FELLOWSHIP

Contents of the Financial Statements
for the Year Ended 31 March 2022

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting' by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance and promote the Buddhist faith and in particular Theravada Buddhism and to make provision for religious ceremonies.

To establish a centre for the activities of the Mahasi Dhamma Fellowship to be known as the Mahasi Meditation Centre and of such other centres for the above purposes as shall be necessary.

The charity aims to achieve the means to satisfy these objectives via donations, fundraising activities and proceeds from religious festivals and retreats held during the year.

The Buddhist faith is being promoted through the celebration of religious festivals and the provision of long term and short term retreats.

FINANCIAL REVIEW

Reserves policy

The charity aims to build up and maintain sufficient cash reserves in its General Fund to enable it to continue to pay its running costs for 6 months. The charity is also building up reserves to enable it to acquire separate accommodation for the monks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Mahasi Dhamma Fellowship is a Charitable Trust constituted by a Trust Deed dated 6 July 1989 and is registered under the Charities Act 1993.

Organisational structure

The Charity is managed by a management committee consisting of 9 trustees and a Treasurer. The committee meets regularly and its members manage the day to day operations of the charity. Members are appointed from within the Buddhist faith community.

Chairman: Dr Thaw Si Htin

Treasurer: Mrs Thiri Mo Soe

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

328302

Principal address

420 Lower Broughton Road
Salford
Manchester
M7 2GD

Independent Examiner
Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

Approved by order of the board of trustees on 24 December 2022 and signed on its behalf by:

Dr Tin Mihn Aung - Trustee

Independent examiner's report to the trustees of Mahasi Dhamma Fellowship
I report to the charity trustees on my examination of the accounts of Mahasi Dhamma Fellowship (the Trust) for the year ended 31 March 2022.

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 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.

Butterworth Barlow

Butterworth Barlow
Institute of Chartered Accountants in England and Wales
Butterworth Barlow
Chartered Accountants
Liverpool
L34 3LG

24 December 2022

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,088	64,303
Investment income	2	25	25
Total		56,113	64,328
EXPENDITURE ON			
Raising funds	3	26,815	33,959
Charitable activities			
General Fund		40,218	23,081
Total		67,033	57,040
NET INCOME/(EXPENDITURE)		(10,920)	7,288
RECONCILIATION OF FUNDS			
Total funds brought forward		1,011,234	1,003,946
TOTAL FUNDS CARRIED FORWARD		1,000,314	1,011,234

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	6	880,262	889,154
CURRENT ASSETS			
Cash at bank		121,131	124,300
CREDITORS			
Amounts falling due within one year	7	(1,079)	(2,220)
NET CURRENT ASSETS		120,052	122,080
TOTAL ASSETS LESS CURRENT LIABILITIES		1,000,314	1,011,234
NET ASSETS		1,000,314	1,011,234
FUNDS	8		
Unrestricted funds		1,000,314	1,011,234
TOTAL FUNDS		1,000,314	1,011,234

The financial statements were approved by the Board of Trustees and authorised for issue on 24 December 2022 and were signed on its behalf by:

Dr Tin Mihn Aung - Trustee

The notes form part of these financial statements

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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 1% on cost

Taxation
The charity is exempt from tax on its charitable activities.

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 to the financial statements.

 continued...

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest on cash deposits	25	25

3. RAISING FUNDS

Investment management costs

	31.3.22	31.3.21
	£	£
Property repairs	26,815	33,959

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,303
Investment income	25
Total	64,328
EXPENDITURE ON	
Raising funds	33,959
Charitable activities	
General Fund	23,081
Total	57,040
NET INCOME	7,288
RECONCILIATION OF FUNDS	
Total funds brought forward	1,003,946

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,011,234

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	889,154
DEPRECIATION	
Charge for year	8,892
NET BOOK VALUE	
At 31 March 2022	880,262
At 31 March 2021	889,154

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	1,079	2,220

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,011,234	(10,920)	1,000,314
TOTAL FUNDS	1,011,234	(10,920)	1,000,314

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,113	(67,033)	(10,920)
TOTAL FUNDS	56,113	(67,033)	(10,920)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,003,946	7,288	1,011,234
TOTAL FUNDS	1,003,946	7,288	1,011,234

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,328	(57,040)	7,288
TOTAL FUNDS	64,328	(57,040)	7,288

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,003,946	(3,632)	1,000,314
TOTAL FUNDS	1,003,946	(3,632)	1,000,314

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,441	(124,073)	(3,632)
TOTAL FUNDS	120,441	(124,073)	(3,632)

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	43,890	52,586
Gift aid	12,198	11,717
	56,088	64,303
Investment income		
Interest on cash deposits	25	25
Total incoming resources	56,113	64,328
EXPENDITURE		
Investment management costs		
Property repairs	26,815	33,959
Charitable activities		
Volunteer expenses	3,900	3,900
Rates and water	2,902	3,011
Insurance	1,399	1,733
Light and heat	6,552	6,080
Telephone	574	470
Postage and stationery	316	-
Ceremonies	3,362	500
Sundries	10,687	5,761
Accountancy	1,080	1,020
Bank charges	554	606
	31,326	23,081
Support costs		
Finance		
Depreciation of tangible fixed assets	8,892	-
Total resources expended	67,033	57,040
Net (expenditure)/income	(10,920)	7,288

This page does not form part of the statutory financial statements

Signable

Issuer	Butterworth Barlow
Document generated	Wed, 4th Jan 2023 11:59:36 UTC
Document fingerprint	3c25949b448fc430dde718ec425e9e31

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 4th Jan 2023 12:07:47 UTC	Dr Tin Min Aung - Signer (214a1d72262146f0114d667591d8a425)
Wed, 4th Jan 2023 12:08:39 UTC	Gavin Butterworth - Signer (a5bf756507e3e833eeecdacbe438ba84)
Wed, 4th Jan 2023 12:08:39 UTC	Natalie Todd - Copied In (66db8e69cdda46d5443370b7cb53dca2)

Audit history log

Date	Action
Wed, 4th Jan 2023 12:08:42 UTC	Gavin Butterworth viewed the envelope. (81.149.92.63)
Wed, 4th Jan 2023 12:08:40 UTC	Document emailed to party email (18.130.217.162)
Wed, 4th Jan 2023 12:08:39 UTC	The envelope has been signed by all parties. (81.149.92.63)
Wed, 4th Jan 2023 12:08:39 UTC	Sent a copy of the envelope to Natalie Todd (natalie@butterworthbarlow.co.uk). (81.149.92.63)
Wed, 4th Jan 2023 12:08:39 UTC	Gavin Butterworth signed the envelope. (81.149.92.63)
Wed, 4th Jan 2023 12:08:18 UTC	Gavin Butterworth viewed the envelope. (81.149.92.63)
Wed, 4th Jan 2023 12:08:16 UTC	Dr Tin Min Aung viewed the envelope. (195.188.136.172)
Wed, 4th Jan 2023 12:07:49 UTC	Dr Tin Min Aung viewed the envelope. (195.188.136.172)
Wed, 4th Jan 2023 12:07:48 UTC	Document emailed to party email (18.169.194.111)
Wed, 4th Jan 2023 12:07:47 UTC	Sent the envelope to Gavin Butterworth for signing. (195.188.136.172)
Wed, 4th Jan 2023 12:07:47 UTC	Dr Tin Min Aung signed the envelope. (195.188.136.172)
Wed, 4th Jan 2023 12:04:31 UTC	Dr Tin Min Aung viewed the envelope. (195.188.136.172)
Wed, 4th Jan 2023 11:59:45 UTC	Document emailed to party email (18.133.170.115)
Wed, 4th Jan 2023 11:59:38 UTC	Sent the envelope to Dr Tin Min Aung for signing. (18.170.23.159)
Wed, 4th Jan 2023 11:59:38 UTC	Envelope has been set to automatically remind the active signer every 1 day(s). (18.170.23.159)
Wed, 4th Jan 2023 11:59:38 UTC	Natalie Todd has been assigned to this envelope. (18.170.23.159)
Wed, 4th Jan 2023 11:59:38 UTC	Gavin Butterworth has been assigned to this envelope. (18.170.23.159)

Wed, 4th Jan 2023 11:59:38 UTC	Dr Tin Min Aung has been assigned to this envelope. (18.170.23.159)
Wed, 4th Jan 2023 11:59:38 UTC	Envelope generated. (18.170.23.159)
Wed, 4th Jan 2023 11:59:38 UTC	Document generated with fingerprint 3c25949b448fc430dde718ec425e9e31. (18.170.23.159)
Wed, 4th Jan 2023 11:59:36 UTC	Envelope generated with fingerprint 43c808fec6d961ca8e660f0a7c3952e5 (18.133.63.166)

MAHASI DHAMMA FELLOWSHIP

England & Wales - Charity number 328302

Accounts

Charity registration number: 328302

Mahasi Dhamma Fellowship

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Kingham Accountants Limited
Chartered Accountants
161 College Street
St Helens
WA10 1TY

Mahasi Dhamma Fellowship

Contents

Mahasi Dhamma Fellowship

Reference and Administrative Details

Charity name	Mahasi Dhamma Fellowship
Charity registration number	328302
Principal office	420 Lower Broughton Road Salford Manchester M7 2GD
Registered office	420 Lower Broughton Road Salford Manchester M7 2GD
Trustees	Dr Than Maung Lwin Dr Than Kyaw Dr Tin Mihn Aung Dr Thida Than Dr Min Min Latt Mr Kyaw Tun Soe Dr Ko Ko Lay Dr Nyunt Han Mrs Chit Chit Tin-U
Chairman	Dr Thaw Si Htin, Chairman
Treasurer	Mrs Thiri Mo Soe
Accountant	Kingham Accountants Limited 161 College Street St Helens WA10 1TY

Mahasi Dhamma Fellowship

Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting' by Charities' issued in March 2005.

Governing document

The Mahasi Dhamma Fellowship is a Charitable Trust constituted by a Trust Deed dated 6 July 1989 and is registered under the Charities Act 1993.

Organisational structure

The Charity is managed by a management committee consisting of 9 trustees and a Treasurer. The committee meets regularly and its members manage the day to day operations of the charity. Members are appointed from within the Buddhist faith community.

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.

Objectives and aims

To advance and promote the Buddhist faith and in particular Theravada Buddhism and to make provision for religious ceremonies.

To establish a centre for the activities of the Mahasi Dhamma Fellowship to be known as the Mahasi Meditation Centre and of such other centres for the above purposes as shall be necessary.

The charity aims to achieve the means to satisfy these objectives via donations, fundraising activities and proceeds from religious festivals and retreats held during the year.

The Buddhist faith is being promoted through the celebration of religious festivals and the provision of long term and short term retreats.

Reserves policy

The charity aims to build up and maintain sufficient cash reserves in its General Fund to enable it to continue to pay its running costs for 6 months. The charity is also building up reserves to enable it to acquire separate accommodation for the monks.

Approved by the Trustees on 24 December 2021 and signed on their behalf by:

....

Dr Tin Mihn Aung
Trustee

Independent Examiner's Report to the Trustees of

Mahasi Dhamma Fellowship

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Kingham

....

Paul Kingham FCA
Kingham Accountants Limited
Chartered Accountants

161 College Street
St Helens
WA10 1TY

24 December 2021

Mahasi Dhamma Fellowship

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	64,303	64,303	64,908
Investment income	3	25	25	120
Total incoming resources		64,328	64,328	65,028
Resources expended				
Charitable activities	4	57,040	57,040	71,832
Total resources expended		57,040	57,040	71,832
Net movements in funds		7,288	7,288	(6,804)
Reconciliation of funds				
Total funds brought forward		1,003,945	1,003,945	1,010,749
Total funds carried forward		1,011,233	1,011,233	1,003,945

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 6 to 9 form an integral part of these financial statements.

Mahasi Dhamma Fellowship

Balance Sheet as at 31 March 2021

		2021		2020	
	Note	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	6		889,154		889,154
Current assets					
Cash at bank and in hand		124,299		117,011	
Creditors: Amounts falling due within one year	7	(2,220)		(2,220)	
Net current assets			122,079		114,791
Net assets			1,011,233		1,003,945
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			1,011,233		1,003,945
Total charity funds			1,011,233		1,003,945

Approved by the Board on 24 December 2021 and signed on its behalf by:

....

Dr Tin Mihn Aung
Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Mahasi Dhamma Fellowship

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Appeals and donations	52,586	52,586	52,438
Gift Aid tax reclaimed	11,717	11,717	12,470
	64,303	64,303	64,908

Mahasi Dhamma Fellowship

Notes to the Financial Statements for the Year Ended 31 March 2021

.... *continued*

3 Investment income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	25	25	120

4 Total resources expended

	Charitable activity £	Total £
Direct costs		
Establishment costs	11,324	11,324
Repairs and maintenance	33,959	33,959
Office expenses	470	470
Sundry and other costs	5,761	5,761
Volunteer expenses	3,900	3,900
Accountancy fees	1,020	1,020
Bank charges	606	606
	57,040	57,040

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

.... *continued*

6 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £
Cost	
As at 1 April 2020 and 31 March 2021	889,154
Net book value	
As at 31 March 2021	889,154
As at 31 March 2020	889,154

7 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,220	2,220

.... *continued*

8 Related parties

Controlling entity

The charity is controlled by the trustees.

9 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	At 31 March 2021
	£	£	£	£
General Funds				
Unrestricted income fund	1,003,945	64,328	(57,040)	1,011,233

10 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	889,154	889,154	889,154
Current assets	124,299	124,299	117,011
Creditors: Amounts falling due within one year	(2,220)	(2,220)	(2,220)
Net assets	1,011,233	1,011,233	1,003,945