# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY ( B U D S )

England & Wales · Charity number 1081305

## Details

| | |
|---|---|
| Other names | BUDS |
| Status | Registered |
| Legal form | Other |
| Registered | 2000-06-28 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | 98 Kings Road<br>Harrow<br>Middlesex<br>HA2 9JQ |
| Phone | 07983673881 |
| Email | secretary@budsuk.org |
| Website | www.budsuk.org |

## Activities

**Objects:** (I) THE CHARITY IS TO RELIEVE THE INHABITANTS OF THE BATTICALOA DISTRICT AND ITS NEIGHBOURING AREAS IN SRI LANKA WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS, PARTICULARLY BUT NOT EXCLUSIVELY THROUGH GRANTS TO INDIVIDUALS AND ORGANISATIONS.(II) TO PROMOTE THE HEALTH OF SRI LANKAN EXPATRIATES IN THE UNITED KINGDOM.

**Activities:** BUDS, initially formed as a communal group in 1986, became a registered charity in 2000. BUDS has a multifaceted mission providing education and foster care support to children, livelihood opportunities, supporting the elderly, low-cost housing initiatives, addressing malnutrition, and conducting drug awareness and prevention programs for the deprived community in the Eastern part of Sri Lanka.

Downloaded from opencharities.uk/ew/1081305

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** OVERSEAS
- Sri Lanka
- Throughout London

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £22,832 | £36,121 | - | - |
| 2023-12-31 | £21,253 | £13,711 | - | - |
| 2022-12-31 | £22,886 | £12,218 | - | - |
| 2021-12-31 | £32,525 | £18,008 | - | - |
| 2020-09-30 | £28,261 | £20,304 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Dorothy Muriet Mariampillai** | Chair | 2019-02-03 |
| Ira Dharshini Lakshman | | 2025-05-18 |
| Nagarajah Rameshprabahar | | 2024-06-02 |
| Nallaiah Mahendramoorthy | | 2024-06-02 |
| Shaeila Thineshkumar | | 2025-05-18 |
| Sivagnana Sundaram Thayaparan | | 2026-05-18 |
| Subaskaran Savarimuthu | | 2024-06-02 |
| Sureshkumar Senathirajah | | 2023-05-07 |

Downloaded from opencharities.uk/ew/1081305

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY ( B U D S )**

England & Wales - Charity number 1081305

# Accounts

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

Charity No. 1081305

# BUDS

## REPORT AND FINANCIAL STATEMENTS FOR THE FIFTEEN MONTH PERIOD ENDED 31 December 2021

(01st October 2020 -31st Decmber 2021)

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

Charity No. 1081305

## CONTENTS


| | Pages |
|---|---|
| Reference and administrative details of the charity, its Trustees and advisers | 1-2 |
| Trustees' report | 2-5 |
| Independent examiner's report | 6 |
| Treasurer's Statement | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10-12 |
| Summary Statement of receipts and expenditure relating to the fund remiited to BUDS-Batticaloa | 13 |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## 15 MONTHS PERIOD ENDED 31ST DECEMBER 2021
## (1ST OCTOBER 2020 – 31ST DECEMBER 2021)

The Trustees present their report together with the certified financial statements for the charity for the year ended 31 December 2021. The Trustees are collectively referred to as the Trustees in this report. The Trustees confirm that the financial statements comply with current statutory requirements.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity name** Batticaloa Underprivileged Development Society

**Charity registration number** 1081305

**Contact Address:** 98 Kings Road
Harrow
Middlesex
HA2 9JQ

**The Trustees**

The Trustees who served during the period were as follows:

**Elected Trustees:**

| | |
|---|---|
| Mrs Esther Yoganathan | President |
| Mrs Muriet Mariampillai | Secretary |
| Mrs Ira Lakshman | Treasurer |
| Mr S Thayaparan | Vice-President |
| Mr A Uththerakunaseelan | Asst. Secretary |
| Mr Nihal Thevarajan | Asst. Treasurer |
| Mr S Sureshkumar | Executive Committee Member |
| Mr N Mahendramoorthy | Executive Committee Member |
| Mr T Suntharajah | Executive Committee Member |
| Mrs Mirushalini | Executive Committee Member |
| Mr V K Paheerathan | Executive Committee Member |
| Mr S B Jeyakumar | Executive Committee Member |
| Mr Roshan Rajaratnam | Executive Committee Member |
| Mr S Umachandran | Executive Committee Member |
| Mr S Vannithamby | Executive Committee Member |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## 15 MONTHS PERIOD ENDED 31ST DECEMBER 2021
## (1ST OCTOBER 2020 – 31ST DECEMBER 2021)

| | |
|---|---|
| **Bank** | HSBC UK<br>26-28 St Ann's Road<br>Harrow<br>Middx<br>HA1 1AL |
| | Natwest<br>275-277, High Street, Hounslow<br>Middx<br>TW3 1ZA |
| **Certifying Accountant** | Pius Gnanapraagasam ACMA<br>126 Pendle Road<br>London<br>SW16 6RY |

**Structure, Governance and Management**

**Governing Document**

The Charity is governed by the constitution and complies with the requirements of the Charities Commission. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Appointment of Trustees**

The Charity is managed by trustees who are also members of the Executive Committee and are elected by the members at the Annual General Meeting (AGM). The Trustees stand down at the following Annual General meeting and are eligible to be re-elected s Trustees for the following year.

**Organisation**

The Executive Committee is required to meet at least twice every year to plan and review the progress of its activities

**Objectives and Activities**

The objective of the Charity is to provide relief to the inhabitants of the Batticaloa District and adjoining areas who live in conditions of need, hardship or distress.

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## 15 MONTHS PERIOD ENDED 31ST DECEMBER 2021
## (1ST OCTOBER 2020 – 31ST DECEMBER 2021)

BUDS is continuously contributing to educational projects for the underprivileged children, and children with special needs. Also, we have committed to fund a tuition centre for about 150 primary students of school age children at tsunami affected Periyaneelavanai housing scheme. The branch in Batticaloa does the initial groundwork and manages this project. BUDS-UK is also funding a hostel facility to accommodate 20 Advanced Level students from rural and surrounding areas who cannot fund themselves to stay in Batticaloa town to carry out their studies. Batticaloa Hindu College had been selected as the venue for this project and with the necessary approval and policies, we have renovated and converted the old school hostel for this purpose. A dedicated warden is in place to monitor and maintain the hostel and is also in charge of arranging food and other necessities for the students. The charity in Batticaloa with the help of a school select committee continues to monitor educational progress of the students. We are pleased to confirm that six of these students are eligible to enter universities in 2021.

**Public Benefit**

The Trustees have referred to the Charity Commission's guidance on public benefit and confirm that the range of services to the underprivileged and vulnerable supported by the Society help to improve their quality of lives, encourage self sustainability and take advantage of suitable opportunities. The Trustees are confident that its activities are consistent with its objectives and meets the obligation to provide public benefit.

**Summary of the Main Activities, Achievements and Performance in relation to the Objectives of the Charity - During 1st October 2020 to 31st December 2021**

**On-Going Projects**

1. Continuing to conduct tuition classes for primary school children at Periyaneelavanai Evening School – We have spent SL.Rs. 354,325.00 for this period.
2. Supporting foster care students started 15 years ago – AEDU Foster Care educational assistance to children –SL.Rs. 488,390.00
3. Funding for hostel facility (Accommodation/food) for 20 A/L Students, 7 students have already sat for the exams in 2020 six of these students are eligible to enter universities in 2021 and another 10 sat for the exams in 2021 and waiting for the results – SL.Rs. 659,961.00.
4. Ozanam (Home for disabled children) Annually spent SL.Rs. 100,000.00
5. YMCA (Youth training) - Annually spent SL.Rs. 100,000.00

**Other Projects**

1. **February 2021** - Distributed exercise books and instrument boxes to children in schools badly affected by floods in the Northern and Eastern Provinces, spent SL. Rs. 845,200.00.
2. **March 2021** – There was a request from the Little Sisters for the Poor Home for assistance during COVID, BUDS donated SL.Rs. 300,000.00.
3. **March 2021**, BUDS were able to donate SL.Rs. 75,000 to purchase a new laptop to a visually impaired university student.

4. **March 2021** – BUDS initiated a project called "Meal a Day" and provided meals to the residents at charity homes, spent SL.Rs. 225,000.00

5. **June 2021** – During COVID, BUDS spent a considerable amount to provide dry rations to people under poverty line, approx. 600 families. Spent SL.Rs. 892,597.00
6. **June 2021** – One of the major and important project was the supply of medical equipment during COVID to hospitals in the Eastern Province, **BUDS** spent SL.Rs. 755,000.00.
7. **July 2021** – A request from Bishop of Trincomalee came for bicycles for students who walk for 3-4 miles to school. BUDS spent SL. Rs. 112,550.00 to buy 6 bicycles.
8. **Sept. 2021** – BUDS are proud to say that we invested SL.Rs. 2,300,000.00 very valuable medical equipment infant incubator to Batticaloa Hospital in Easter Province.
9. **Sept. 2021** – BUDS also spent SL. Rs. 42,450.00 to educate a child whose family struggles to ends meet.
10. **Sept. 2021** – BUDS again donated 14 blood pressure monitors to another hospital in Trincomalee and spent SL.Rs. 250,000.00
11. In **October** 2021, we hosted our second Sponsor walk (6K) at Bushey Park to raise funds to continue with our projects. BUDS Exco members along with other members, friends and families participated in this walk. BUDS set up a up "Go Fund Me" page and raised over £6720.74.
12. **December 2021** - BUDS managed to have a joint event with another charity organisation, "Dinner & Dance 2021 and raised around £6758.00 profit Including sale of annual raffle tickets.

**Financial Review**

The financial result for the period shows a surplus of £14,732.00. During the 15 months' period a group of well-wishers who were interested in BUDS work, came forward to raise funds by a charity walk in October 2020 and raised £9116.26 this increased the net income for the period together the sponsor walk of BUDS in October 2021 where we raised £6720.74. We also managed to have a joint event "Annual Dinner and Dance" in December 2021 where we raised £6758.00. Another commendable income generated by a 13 year child who donated her hair to Cancer Society and raised £1200.00 for BUDS Charity work. This income enabled us to increase the net income, hence we were able to support more projects including COVID relief assistance. We are continuing with our on-going projects and more project on the pipeline.

Despite the disruption caused by COVID-19 Pandemic throughout 2020 and 2021, we are pleased to mention that we managed to make a surplus of £14,732.00 for the 15-month period with the generous help from our donors.

**Trustees' Remuneration**

No remuneration was paid to the Trustees during the period ended 31st December 2021.

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## 15 MONTHS PERIOD ENDED 31ST DECEMBER 2021
## (1ST OCTOBER 2020 – 31ST DECEMBER 2021)

**Reserves Policy**

The Trustees recognise the need to hold sufficient reserves to sustain the charitable core activities of BUDS in the event of any unforeseen reduction in income. To this end and mindful that the beneficiaries of its activities are some of the most vulnerable in the Batticaloa district and its neighbouring areas in Sri Lanka, the Trustees aim to keep as available reserves the equivalent of at least one year's contribution to the various activities.

Approved and signed by order of the Trustees on

Chair/Trustee [ESTHER YOGANATHAN]

## BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

### Independent Examiner's Report to the Trustees

### Fifteen month period ended 31 December 2021

### Independent examiner's report to the trustees of Batticaloa Underprivileged Development Society

I report to the trustees on my examination of the accounts of the Batticaloa Underprivileged Development Society (the Charity) for the year ended 31st December 2021

### Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 A

### Independent examiner's statement

I have completed my examination of the accounts for the 15month period ended 31 December 2021 and confirm that no matter has come which gives me cause to believe that:

(a) accounting records were not kept in accordance with section 130 of the Charities Act and
(b) the accounts do not accord with those records;
(c) 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.

29 April 2022

Pius Gnanapragasam ACMA
126 Pendle Road
London
SW16 6RY

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY**
**FIFTEEN MONTH PERIOD ENDED 31 December 2021**

**Treasurer's Statement**

I present the accounts certified by the Independent Examiner. The accounts comprise a Statement of Financial Activities, Balance Sheet and related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing all information and explanations necessary for their compilation.

In addition to the accounts presented here, a summary statement of receipts and expenditure relating to the funds remitted to BUDS-Batticaloa is attached . A copy of the detailed cash book is available for inspection, if required. The balance on 31 Dec 2021 was Rs. 288542.41 (app. £1060.89 as per the HMRC monthly exchange rate as at 31/12/21).

I. D. Lakshman

**Mrs Ira Lakshman**
Treasurer
29 April 2022

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES

## FIFTEEN MONTH PERIOD ENDED 31 December 2021

| | | | | Total Funds | |
|---|---|---|---|---|---|
| | | Unrestricted Fund | Restricted Fund | 2021 | 2020 |
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 2 | 11,697 | 3,525 | 15,222 | 13,236 |
| Activities for Generating Funds | 3 | 17,303 | - | 17,303 | 15,018 |
| Tax Rebate Recovered | | - | - | - | - |
| Investment income | 4 | - | - | - | 7 |
| **TOTAL INCOMING RESOURCES** | | **29,000** | **3,525** | **32,525** | **28,261** |
| **RESOURCES EXPENDED** | | | | | |
| Cost in furtherance of Charitable objects | 5 | 17,943 | - | 17,943 | 19,500 |
| Management and Administration | 6 | 64 | - | 64 | 804 |
| | | **18,008** | **-** | **18,008** | **20,304** |
| **NET INCOMING / OUTGOING RESOURCES FOR THE YEAR** | | £10,992 | £3,525 | £14,518 | £7,957 |
| Balances brought forward | | £52,352 | £6,866 | £59,218 | £51,261 |
| Funds Transferred between Accounts | | | | | |
| Prior year adjustments | | | | | |
| **Balances Carried Forward** | | **63,344** | **10,392** | **73,736** | **59,218** |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

## Balance Sheet at 31 December 2021

| | Notes | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| **Current Assets:** | | | |
| Cash at bank | | 73,235 | 59,218 |
| Debtors | 7 | 10,064 | |
| **Total Assets** | | **83,299** | **59,218** |
| **Current Liability** | | | |
| Amounts falling due within one year | 8 | 9,533 | |
| Deferred Income | | 30 | |
| | | 9,563 | |
| **Total Assets les Current Liabilities** | | **73,736** | **59,218** |
| **REPRESENTED BY:** | | | |
| Unrestricted Fund | | 63,344 | 52,352 |
| Restricted Funds | | 10,392 | 6,866 |
| **Total Funds** | | **73,736** | **59,218** |

Approved and signed by order of the Trustees on

Chair

T. D. Lakshman.

Treasurer

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY**
**Notes to the Accounts**
**for the period ended 31 Decemberr 2021**

1 **Accounting basis**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, accounting and reporting by the Charities (SORP 2005) and The Charities Act 1993

**Cash Flow Statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No1 (revised) from including cash flow statement in the financial statements on the ground that the Charity is small.

**Incoming Resources**

Voluntary Income and Donations are included in incoming resources when they are receivable except when the donors specify that they must be used in future accounting period or donors' conditions have not been fulfilled, then the income is deferred. The income from fund raising ventures are shown gross.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered. Expenditure which are directly attributable to specific activities have been included in these cost categories, where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Restricted Fund**

Expenditure arising on projects for which income was received for a charitable purpose specified by the donor are separated in the accounting record and financial statements from funds received for general purposes

| 2 **VOLUNTARY INCOME:** | Unrestricted | Restricted | 2021 Total | 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General | 10,518 | | 10,519 | 6,804 |
| Foster care Donations & Gift Aid | | 3,525 | 3,525 | 4,674 |
| Membership Subscription & Gift Aid | 1,179 | | 1,179 | 1,758 |
| **Total Voluntary Income** | **11,697** | **3,525** | **15,223** | **13,236** |

3 **ACTIVITIES FOR GENERATING FUNDS:**

| (a) **BUDS-FOBH Night** | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Tickets Sales & Raffle | 9,952 | 6,759 |
| Advertisements | 3,880 | 1,550 |
| Bar | 2,124 | 981 |
| Donation | 8,352 | - |
| **Total Income** | **24,307** | **9,290** |
| **Less: Costs of BUDS Night** | | |
| Food & drinks | 4,751 | 2,615 |
| Hall Hire | 1,750 | - |
| Printing Tickets, banners, Decoration | 1,178 | 350 |
| Souvenirs | 790 | 500 |
| Raffle Prizes | 550 | |
| Zoom Meeting-Bank Charges | 57 | |
| Money Due to FOBH | 7,873 | |
| Sound | 600 | 650 |
| Flowers | | 189 |
| Cutlery | | 214 |
| Photography | | 200 |
| **Total Costs** | **17,549** | **4,718** |
| **BUDS Night Surplus** | **6,758** | **4,572** |

**(b) BUDS Vigil**

| | £ | £ | £ |
|---|---|---|---|
| Contributions | - | 100 | |
| | - | - | |
| | | 100 | 100 |

**(c) BUDS Event Day Raffle**

| | £ | £ | £ |
|---|---|---|---|
| | 0.00 | 1741 | |
| | | - | 1,741 |

**(d) COVID 19**

| | | |
|---|---|---|
| **Donation Received** | 1,050.00 | |
| **Covid-19 Expenses** | 6,389.85 | |
| | | **(5,340)** |

**(e) Bicycle Donation**

| | | |
|---|---|---|
| **Donation Received** | 448 | |
| **Payment Made** | 400 | |
| | | **48** |

**(f) Park Walk**

| | £ | | £ |
|---|---|---|---|
| Charities Trust | - | | 732.3 |
| CAF | 1,700 | | 960 |
| Paypal-Go Fund Me | 7,347 | | 6130.85 |
| Justgiving | 6,843 | | 0 |
| Other Sponsorship | 528 | | 1040 |
| | **16,418** | | 8863.15 |
| Bushy Park Charge | 151 | | 144 |
| Other Charity Walk Expenses | 429 | | 114 |
| | **581** | | 258 |
| **Park Walk** | | **15,837** | **8,605** |

| | | |
|---|---|---|
| **Total Income from Activities for Generating Funds** | **17,303** | **15,018** |

**4 INVESTMENT INCOME:**

| | 2021 £ | 2020 £ |
|---|---|---|
| Bank Interest received | - | 7 |

**5 COST IN FURTHERENCE OF CHARITABLE OBJECTS**

| | 2021 £ | 2020 £ |
|---|---|---|
| Funds remitted to BUDS Batticaloa | 17,943 | 19,500 |

**6 MANAGEMENT & ADMINISTRATION:**

| | 2021 £ | 2020 £ |
|---|---|---|
| Bank Charges | | 21 |
| Sundry Expenses | | 300 |
| AGM Expenses & Meeting Room hire | 64 | 483 |
| Website | - | |
| Printing and Postage | - | |
| **Total Cost** | **64** | **804** |

| 7 | DEBTORS: | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| | BUDS-FOBH Night Advert | 2,220 | - |
| | BUDS-FOBH Tickets+Raffle | 2,510 | |
| | Other BUDS-FOBH related Debtors | 1,024 | 0 |
| | Parkwalk related debtors | 83 | |
| | HMRC Gift Aid | 4,078 | |
| | Membership Due | 150 | |
| | | **10,064** | - |

| 8 | CREDITORS: | | |
|---|---|---|---|
| | BUDS-FOBH Related Creditors | 8989.43 | 0 |
| | Charity Walk Related Creditors | 274.45 | |
| | Deferred Membership Fee | 30 | |
| | Money Due to Match the Miot fund ( BUDS-Batticaloa) | 269.25 | |
| | | **9,563** | - |

## BUDS-Batticaloa Cash Book Summary

| Details | Expenses/ Assets | Income Liability | |
|---|---|---|---|
| | Sri Lankan Rupees | Sri Lankan Rupees | |
| Interest Earned | | 28,699.56 | |
| Money Transferred from BUDS UK to BUDS Batticaloa | | 5,081,216.00 | |
| Other Donations | | 303,710.60 | |
| Membership Fee | | 7,300.00 | |
| Miot Grant | | 353,400.00 | |
| Government Incentive | | 5,402.68 | |
| Neelavanai Project | 354,325.00 | | |
| Hindu College Hostel | 659,961.00 | | |
| AEDU/BUDS | 488,390.00 | | |
| YMCA | 100,000.00 | | |
| Ozanam | 100,000.00 | | |
| Charges | 1,100.00 | | |
| Covid_19_Assistance | 1,192,596.80 | | |
| Exercise_Book | 845,200.00 | | |
| Laptop | 75,000.00 | | |
| Meals to Charity homes | 225,000.00 | | |
| Medical Equipment | 1,521,075.00 | | |
| Individual Assistance | 42,450.00 | | |
| Phone charges | 36,847.00 | | |
| Cupboard | 9,300.00 | | |
| Travelling | 20,000.00 | | |
| | | | |
| | | | |
| | | | |
| | 5,671,244.80 | 5,779,728.84 | |
| Surplus/( Deficit) | | 108,484.04 | |
| Petty Cash Dec-2021 | 8,556.00 | | |
| NSB -Dec-2021 | 13,808.00 | | |
| Seylan Current-Dec-2021 | 20,000.00 | | |
| Seylan Saving-Dec-2021 | 246,178.41 | | |
| | - | | |
| | | | |
| | | | |
| Current year surplus / ( Deficit) | | 108,484.04 | |
| Surplus b/f | | 180,058.37 | |
| | 288,542.41 | 288,542.41 | |
| **Miot Grant** | | **353,400.00** | Srilankan Rupees |
| **Money due to match the Miot Fund** | | **64,857.59** | Srilankan Rupees |
| **Exchange to GBP** | | **269.25** | |

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY ( B U D S )**

England & Wales - Charity number 1081305

# Accounts

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

Charity No. 1081305

# BUDS

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

Charity No. 1081305

## CONTENTS


| | Pages |
|---|---|
| Reference and administrative details of the charity, its Trustees and advisers | 1-2 |
| Trustees' report | 2-5 |
| Independent examiner's report | 6 |
| Treasurer's Statement | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Notes to the financial statements | 10-11 |
| Summary Statement of receipts and expenditure relating to the fund remiited to BUDS-Batticaloa | 12 |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their report together with the certified financial statements for the charity for the year ended 30 September 2020. The Trustees are collectively referred to as the Trustees in this report. The Trustees confirm that the financial statements comply with current statutory requirements.

### REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Registered Charity name** | Batticaloa Underprivileged Development Society |
| **Charity registration number** | 1081305 |
| **Contact Address:** | 98 Kings Road<br>Harrow<br>Middlesex<br>HA2 9JQ |

**The Trustees**

The Trustees who served during the period were as follows:

**Elected Trustees:**

| | |
|---|---|
| Mrs Esther Yoganathan | President |
| Mrs Muriet Mariampillai | Secretary |
| Mrs Ira Lakshman | Treasurer |
| Mr S Thayaparan | Vice-President |
| Mr A Uththerakunaseelan | Asst. Secretary |
| Mr Nihal Thevarajan | Asst. Treasurer |
| Mr S Sureshkumar | Executive Committee Member |
| Mr N Mahendramoorthy | Executive Committee Member |
| Mr T Suntharajah | Executive Committee Member |
| Mrs Mirushalini | Executive Committee Member |
| Mr V K Paheerathan | Executive Committee Member |
| Mr S B Jeyakumar | Executive Committee Member |
| Mr Roshan Rajaratnam | Executive Committee Member |
| Mr S Umachandran | Executive Committee Member |
| Mr S Vannithamby | Executive Committee Member |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## YEAR ENDED 30 SEPTEMBER 2020

| | |
|---|---|
| **Bank** | HSBC UK<br>26-28 St Ann's Road<br>Harrow<br>Middx<br>HA1 1AL<br><br>Natwest<br>275-277, High Street, Hounslow<br>Middx<br>TW3 1ZA |
| **Certifying Accountant** | Pius Gnanapraagasam ACMA<br>126 Pendle Road<br>London<br>SW16 6RY |

**Structure, Governance and Management**

**Governing Document**

The Charity is governed by the constitution and complies with the requirements of the Charities Commission. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Appointment of Trustees**

The Charity is managed by trustees who are also members of the Executive Committee and are elected by the members at the Annual General Meeting (AGM). The Trustees stand down at the following Annual General meeting and are eligible to be re-elected s Trustees for the following year.

**Organisation**

The Executive Committee is required to meet at least twice every year to plan and review the progress of its activities

**Objectives and Activities**

The objectives of the Charity is to provide relief to the inhabitants of the Batticaloa District and adjoining areas who live in conditions of need, hardship or distress.

At present BUDS supports an increasing number of children under the foster care program but the number of donors has not increased proportionately. We conduct our charitable activities through our Batticaloa branch in Sri Lanka. The shortfall in the funds needed for these operations are met from the by grants from BUDS. We continue to support the care activities of Ozanam and YMCA in Batticaloa.

In addition, BUDS is continuously contributing to educational projects for the underprivileged children, and children with special needs. Also, we have committed to fund a tuition centre for about 150 primary students of school age children at tsunami affected Periyaneelavanai housing scheme. The branch in Batticaloa does the initial groundwork and manages this project. We are proud to inform that we were able to raise funds and distribute to the children who were injured and affected by Easter bombing in April 2019 in the Eastern province of Sri Lanka. BUDS-UK is also funding a hostel facility to accommodate 20 Advanced Level students from rural and surrounding areas who cannot fund themselves to stay in Batticaloa town to carry out their studies. Batticaloa Hindu College had been selected as the venue for this project and with the necessary approval and policies, we have renovated and converted the old school hostel for this purpose. A dedicated warden is in place to monitor and maintain the hostel and is also in charge of arranging food and other necessities for the students. The charity in Batticaloa with the help of a school select committee continues to monitor educational progress of the students.

**Public Benefit**

The Trustees have referred to the Charity Commission's guidance on public benefit and confirm that the range of services to the underprivileged and vulnerable supported by the Society help to improve their quality of lives, encourage self sustainability and take advantage of suitable opportunities. The Trustees are confident that its activities are consistent with its objectives and meets the obligation to provide public benefit.

**Summary of the Main Activities, Achievements and Performance in relation to the Objectives of the Charity**

**On-Going Projects**

1. Continuing to conduct tuition classes for primary school children at Periyaneelavanai – SL.Rs. 812,592.00 for 2019-2020.
2. Supporting foster care students started 15 years ago - AEDU/Bestway educational assistance to children – Annual expenditure SL.Rs. 570,700.00
3. Funding for hostel facility (Accommodation/food) for 2020 A/L Students, 10 students have already sat for the exams in 2020 and another 10 will be sitting for their exams in 2021 – SL.Rs. 1,120,045.00
4. Ozanam (Home for disabled children) Annually spent approx. SL.Rs. 100,000.00
5. YMCA (Youth training) - Annually spent approx.. SL.Rs. 100,000.00

**2019-2020-Individual Projects**

1. Easter bombing in **April 2019** in the Eastern province of Sri Lanka. BUDS managed to distribute Sl. Rs. among families who were badly affected by the bomb blast who lost the main bread-winners. Distributed SL. Rs. 967,015.00
2. In **June 2019**, the Executive Committee of BUDS UK agreed to support a new project called 'Kaluthavalai Development Society", covering the costs for private lectures and workshop fees for 33 under-privileged postgraduate students to prepare for SLAS, SLEAS, LLV, RDO and MA exams. Rs. 100,000.00 has been contributed towards this project.

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## YEAR ENDED 30 SEPTEMBER 2020

3. In **July 2019**, with the cooperation of the Tamil Welfare Association of Coventry, BUDS organized and carried out a one-day welfare service camp in Coventry. Some doctors from the town volunteered to do basic medical tests to the community.
4. In **September** 2019 we had our annual Dinner & Dance (BUDS Night 2019) and raised around £7464.00 profit Including the sale of annual raffle tickets.
5. On **29th October** 2019, we hosted our first ever Sponsor walk (6K) at Bushey Park to raise funds to continue with our projects. BUDS Exco members along with other members, friends and families participated in this walk. BUDS set up a up "Go Fund Me" pages and raised over £8501.00.
6. Small income generating project, bought a couple of cows and handed over to the beneficiary – SL. Rs. 110,000.00
7. In **December 2019**, BUDS again arranged to distribute dry rations to families in worst hit areas by floods in Uthayam Moolai and Chiththandy and also provided exercise books and other educational materials to approx. 650 children from these areas. Contributed SL.Rs. 184,945.00
8. **December 2019** BUDS also provided dry rations specially to celebrate Thaipongal to 20 widows from Vaalvakam and Villavedduvan to celebrate Thaipongal – contributed SL.Rs. 19,400.
9. **March/April 2020** COVID-19 relief assistance – we provided dry food rations to families well under poverty line in Periyaneelavanai and also in Batticaloa where the children we educate and their families and also helped another 200 families who depend on daily wages in the surrounding villages, we spent approx. SL.Rs. 774,000.00 on this project (Approx. £3700.00)

**Financial Review**

The financial result for the year shows a surplus of £7957.00. During the year the BUDS Annual Dinner & Dance was staged (2019) which showed a comparatively increase in the net income for the year together the sponsor walk in October 2019 also enabled us to increase the net income, hence a growing number and range of our services and contribution to the Batticaloa charity was also increased.

Due to the disruption caused by COVID-19 Pandemic, we could not carry out our major fund raising events, such as the Annual Dinner Dance 2020 and Sponsor Walk 2020 where we raise majority of our funds. However, we are pleased to mention that we managed to make a surplus of £7957.00 at the year end with the generous help from our donors.

**Trustees' Remuneration**

No remuneration was paid to the Trustees during the year ended September 2020.

**Reserves Policy**

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT
## YEAR ENDED 30 SEPTEMBER 2020

**Reserves Policy**

The Trustees recognise the need to hold sufficient reserves to sustain the charitable core activities of BUDS in the event of any unforeseen reduction in income. To this end and mindful that the beneficiaries of its activities are some of the most vulnerable in the Batticaloa district and its neighbouring areas in Sri Lanka , the Trustees aim to keep as available reserves the equivalent of at least one year's contribution to the various activities.

Approved and signed by order of the Trustees on

Chair/Trustee [ESTHER YOGANATHAN]

26 July 2021

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

## Independent Examiner's Report to the Trustees

## Year ended 30 September 2020

## Independent examiner's report to the trustees of Batticaloa Underprivileged Development Society

I report to the trustees on my examination of the accounts of the Batticaloa Underprivileged Development Society (the Charity) for the year ended 30 September 2020.

## Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 A

## Independent examiner's statement

I have completed my examination of the accounts for the year ended 30 September 2020 and confirm that no matter has come which gives me cause to believe that:

(a) accounting records were not kept in accordance with section 130 of the Charities Act and
(b) the accounts do not accord with those records;
(c) 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.

Pius Gnanapragasam ACMA
126 Pendle Road
London
SW16 6RY

26 July 2021

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY**
**YEAR ENDED 30 SEPTEMBER 2020**

**Treasurer's Statement**

I present the accounts certified by the Independent Examiner. The accounts comprise a Statement of Financial Activities, Balance Sheet and related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing all information and explanations necessary for their compilation.

In addition to the accounts presented here, a summary statement of receipts and expenditure relating to the funds remitted to BUDS-Batticaloa is attached . A copy of the detailed cash book is available for inspection, if required. The balance on 30 September 2020 was Rs. 180,058.37 (app. £733.70 as per the HMRC monthly exchange rate as at 30/09/20).

I. D. Lakshman

**Mrs Ira Lakshman**
Treasurer
20 July 2021

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 30 SEPTEMBER 2020

| | | | | Total Funds | |
|---|---|---|---|---|---|
| | | Unrestricted Fund | Restricted Fund | 2020 | 2019 |
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 2 | 8,561 | 4,674 | 13,236 | 17,267 |
| Activities for Generating Funds | 3 | 15,018 | - | 15,018 | 6,242 |
| Tax Rebate Recovered | | - | - | - | - |
| Investment income | 4 | - | 7 | 7 | 10 |
| **TOTAL INCOMING RESOURCES** | | **23,579** | **4,681** | **28,261** | **23,519** |
| **RESOURCES EXPENDED** | | | | | |
| Cost in furtherance of Charitable objects | 5 | 19,500 | - | 19,500 | 10,021 |
| Management and Administration | 6 | 804 | - | 804 | 804 |
| | | **20,304** | - | **20,304** | **10,825** |
| **NET INCOMING / OUTGOING RESOURCES FOR THE YEAR** | | £3,276 | £4,681 | £7,957 | £12,694 |
| Balances brought forward | | £49,076 | £2,185 | £51,261 | £38,567 |
| Funds Transferred between Accounts | | | | | |
| Prior year adjustments | | | | | |
| **Balances Carried Forward** | | **52,352** | **6,866** | **59,218** | **51,261** |

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

## Balance Sheet at 30 September 2020

| | Notes | 2,020 | 2019 |
|---|---|---|---|
| | | £ | £ |
| **Current Assets:** | | | |
| Cash at bank | | 59,218 | 51,616 |
| Debtors | | | 145 |
| Prepayments | | | |
| **Total Assets** | | **59,218** | **51,761** |
| **Less: Creditors** | | | |
| Amounts falling due within one year | | | (500) |
| **Total Assets les Current Liabilities** | | **59,218** | **51,261** |
| **REPRESENTED BY:** | | | |
| Unrestricted Fund | | 52,352 | 49,076 |
| Restricted Funds | | 6,866 | 2,185 |
| **Total Funds** | | **59,218** | **51,261** |

Approved and signed by order of the Trustees on 26 July 2021

Chair

ESTHER. YOGANATHAN

Treasurer

I. D. Lakshman

IRA LAKSHMAN

**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY**
**Notes to the Accounts**
**for the year ended 30 September 2020**

1 **Accounting basis**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, accounting and reporting by the Charities (SORP 2005) and The Charities Act 1993

**Cash Flow Statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No1 (revised) from including cash flow statement in the financial statements on the ground that the Charity is small.

**Incoming Resources**

Voluntary Income and Donations are included in incoming resources when they are receivable except when the donors specify that they must be used in future accounting period or donors' conditions have not been fulfilled, then the income is deferred. The income from fund raising ventures are shown gross.

**Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT, which cannot be recovered. Expenditure which are directly attributable to specific activities have been included in these cost categories, where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

**Restricted Fund**

Expenditure arising on projects for which income was received for a charitable purpose specified by the donor are separated in the accounting record and financial statements from funds received for general purposes

| 2 **VOLUNTARY INCOME:** | Unrestricted £ | Restricted £ | 2020 Total £ | 2,019 £ |
|---|---|---|---|---|
| General | 6,804 | | 6,804 | 14,017 |
| Foster care Donations & Gift Aid | | 4,674 | 4,674 | 2,175 |
| Membership Subscription & Gift Aid | 1,758 | | 1,758 | 1,075 |
| **Total Voluntary Income** | **8,561** | **4,674** | **13,236** | **17,267** |

3 **ACTIVITIES FOR GENERATING FUNDS:**

| (a) **BUDS Night Income** | 2020 £ | | 2019 £ | |
|---|---|---|---|---|
| Tickets Sales & Raffle | 6,759 | | 8,695 | |
| Advertisements | 1,550 | | 2,400 | |
| Bar | 981 | | 1,322 | |
| **Total Income** | **9,290** | | **12,417** | |
| **Less: Costs of BUDS Night** | | | | |
| Food & drinks | 2,615 | | 1,775 | |
| Hall Hire | - | | 3,000 | |
| Table & Chairs | - | | 850 | |
| Printing Tickets, banners, Decoration | 350 | | 1,426 | |
| Souvenirs | 500 | | 1,000 | |
| Raffle Prizes | | | 400 | |
| Security | | | 224 | |
| Sound | 650 | | 850 | |
| Flowers | 189 | | | |
| Cutlery | 214 | | | |
| Photography | 200 | | | |
| **Total Costs** | **4,718** | | **9,525** | |
| **BUDS Night Surplus** | | **4,572** | | **2,892** |

| | | | | | |
|---|---|---|---|---|---|
| (b) | **BUDS Vigil** | | | | |
| | | | £ | | £ |
| | Contributions | | 100 | | 829 |
| | | | | | 855 |
| | | | **100** | | **1,684** |
| | **Less: Expenses** | | £ | | £ |
| | Hall Hire | | | | 250 |
| | Posters, Printing | | | | 330 |
| | | | - | | **580** |
| | | **BUDS Vigil Surplus** | | **100** | | **1,104** |
| | | | | £ | |
| (c) | **BUDS Event Day Raffle** | | 1,741.00 | | |
| | | | | **1,741** | | **2,350** |

| | | | |
|---|---|---|---|
| (d) | **Park Walk** | £ | |
| | Charities Trust | 732 | |
| | CAF | 960 | |
| | Paypal-Go Fund Me | 6,131 | |
| | Other Sponsorship | 1,040 | |
| | | **8,863** | |
| | Bushy Park Charge | 144 | |
| | Printing | 114 | |
| | | **258** | |
| | **Park Walk** | **8,605** | **(104)** |
| | **Total Income from Activities for Generating Funds** | **15,018** | **6,242** |

| | | | |
|---|---|---|---|
| 4 | **INVESTMENT INCOME:** | **2020** | **2019** |
| | | **£** | **£** |
| | Bank Interest received | 7 | 10 |

| | | | |
|---|---|---|---|
| 5 | **COST IN FURTHERENCE OF CHARITABLE OBJECTS** | **2020** | **2019** |
| | | **£** | **£** |
| | Funds remitted to BUDS Batticaloa | **19,500** | **10,021** |

| | | | |
|---|---|---|---|
| 6 | **MANAGEMENT & ADMINISTRATION:** | **2020** | **2019** |
| | | **£** | **£** |
| | Bank Charges | 21 | 30 |
| | Sundry Expenses | 300 | 106 |
| | AGM Expenses & Meeting Room hire | 483 | |
| | Website | - | 180 |
| | Printing and Postage | - | 489 |
| | **Total Cost** | **804** | **805** |

| | | | |
|---|---|---|---|
| 7 | **DEBTORS:** | **2020** | **2019** |
| | | **£** | **£** |
| | BUDS Night Ad - Subara | - | 100 |
| | Outstanding debtors | | |
| | Amount due on fraudulent direct debit | | 45 |
| | | - | **145** |

| | | | |
|---|---|---|---|
| 8 | **CREDITORS:** | | |
| | Balance due on printing souvenirs | 0 | 500 |
| | | - | - |

| | Details | Expenses/ Assets | Income Liability |
|---|---|---|---|
| | | Sri Lankan Rupees | Sri Lankan Rupees |
| | Interest Earned | | 42,869.95 |
| | Money Transferred from BUDS UK to BUDS Batticaloa | | 4,577,739.00 |
| | Neelavanai Project | 812,592.00 | |
| | Hindu College Hostel | 1,120,045.00 | |
| | AEDU/Bestway | 570,700.00 | |
| | YMCA | 100,000.00 | |
| | Ozanam | 100,000.00 | |
| | Bomb Blast Victims | 967,015.00 | |
| | Transport/Other | 8,400.00 | |
| | Charges | 1,370.30 | |
| | Kaluthavalai Development Society | 100,000.00 | |
| | Flood Victims | 184,945.00 | |
| | Vaalvaham- Thaiponjgal Gift | 19,400.00 | |
| | Covid Help | 774,000.00 | |
| | Cow-Project | 110,000.00 | |
| | | 4,868,467.30 | 4,620,608.95 |
| | Surplus/( Deficit) | | (247,858.35) |
| | Petty Cash Sep-2020 | 9,843.00 | |
| | NSB -Sep-2020 | 8,636.91 | |
| | Seylan Current-Sep-2020 | 17,350.00 | |
| | Seylan Saving-Sep-2020 | 144,228.46 | |
| | | - | |
| | | | |
| | | | |
| | Current year surplus / ( Deficit) | | (247,858.35) |
| | Surplus b/f | | 427,916.72 |
| | | 180,058.37 | 180,058.37 |