

**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

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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 Harrow Middlesex HA2 9JQ

The Trustees

The Trustees who served during the period were as follows:

Elected Trustees:

Mrs Esther Yoganathan	President
Mrs Muriel 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 Sunthararajah	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 26-28 St Ann's Road Harrow Middx HA1 1AL Natwest 275-277, High Street, Hounslow Middx TW3 1ZA
Certifying Accountant	Pius Gnanapraagasam ACMA 126 Pendle Road London 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.

BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

TRUSTEES ANNUAL REPORT YEAR ENDED 30 SEPTEMBER 2020

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

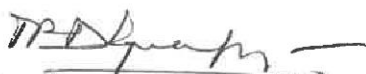
As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination 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

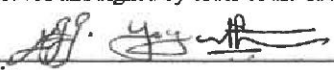
Balance Sheet at 30 September 2020

	Notes	2,020	2019
		£	£
Current Assets:			
Cash at bank		59,218	51,616
Debtors			145
Prepayments			
Total Assets		<u>59,218</u>	<u>51,761</u>
Less: Creditors			
Amounts falling due within one year			(500)
Total Assets less Current Liabilities		<u>59,218</u>	<u>51,261</u>


REPRESENTED BY:

Unrestricted Fund	52,352	49,076
Restricted Funds	6,866	2,185
Total Funds	<u>59,218</u>	<u>51,261</u>

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


Chair

ESTHER. YOGANATHAN


Treasurer

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

			2020	2,019
2 VOLUNTARY INCOME:	Unrestricted	Restricted	Total	
	£	£	£	£
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

BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

**Notes to the Accounts
for the year ended 30 September 2020**

(b) BUDS Vigil

	£	£
Contributions	100	829
		855
	<u>100</u>	<u>1,684</u>
Less: Expenses	£	£
Hall Hire		250
Posters, Printing		330
	<u>-</u>	<u>580</u>
BUDS Vigil Surplus	<u>100</u>	<u>1,104</u>

(c) BUDS Event Day Raffle

	£	
	1,741.00	
	<u>1,741</u>	<u>2,350</u>

(d) Park Walk

	£	
Charities Trust	732	
CAF	960	
Paypal-Go Fund Me	6,131	
Other Sponsorship	1,040	
	<u>8,863</u>	
Bushy Park Charge	144	
Printing	114	
	<u>258</u>	
Park Walk	<u>8,605</u>	(104)

Total Income from Activities for Generating Funds

<u>15,018</u>	<u>6,242</u>
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4 INVESTMENT INCOME:

	2020	2019
	£	£
Bank Interest received	<u>7</u>	<u>10</u>

5 COST IN FURTHERENCE OF CHARITABLE OBJECTS

	2020	2019
	£	£
Funds remitted to BUDS Batticaloa	<u>19,500</u>	<u>10,021</u>

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	<u>804</u>	<u>805</u>

7 DEBTORS:

	2020	2019
	£	£
BUDS Night Ad - Subara	-	100
Outstanding debtors		45
Amount due on fraudulent direct debit	<u>-</u>	<u>145</u>

8 CREDITORS:

Balance due on printing souvenirs	<u>0</u>	<u>500</u>
	<u>-</u>	<u>-</u>

	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	
	Vaalvahan- 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