

**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 remitted to BUDS-Batticaloa	13

# **BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)**

## **TRUSTEES ANNUAL REPORT 15 MONTHS PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021 (1<sup>ST</sup> OCTOBER 2020 – 31<sup>ST</sup> 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**

<b>Registered Charity name</b>	Batticaloa Underprivileged Development Society
<b>Charity registration number</b>	1081305
<b>Contact Address:</b>	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 15 MONTHS PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021 (1<sup>ST</sup> OCTOBER 2020 – 31<sup>ST</sup> DECEMBER 2021)**

### **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 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 31<sup>ST</sup> DECEMBER 2021 (1<sup>ST</sup> OCTOBER 2020 – 31<sup>ST</sup> 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 1<sup>st</sup> October 2020 to 31<sup>st</sup> 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.



# **BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)**

## **TRUSTEES ANNUAL REPORT**

**15 MONTHS PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021  
(1<sup>ST</sup> OCTOBER 2020 – 31<sup>ST</sup> DECEMBER 2021)**

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 31<sup>st</sup> December 2021.


# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY (BUDS)

## TRUSTEES ANNUAL REPORT 15 MONTHS PERIOD ENDED 31<sup>ST</sup> DECEMBER 2021 (1<sup>ST</sup> OCTOBER 2020 – 31<sup>ST</sup> 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. I. 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
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>29,000</b>	<b>3,525</b>	<b>32,525</b>	<b>28,261</b>
<b>RESOURCES EXPENDED</b>					
Cost in furtherance of Charitable objects	5	17,943	-	17,943	19,500
Management and Administration	6	64	-	64	804
		<b>18,008</b>	<b>-</b>	<b>18,008</b>	<b>20,304</b>
<b>NET INCOMING / OUTGOING RESOURCES FOR THE YEAR</b>					
		£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					
<b>Balances Carried Forward</b>		<b>63,344</b>	<b>10,392</b>	<b>73,736</b>	<b>59,218</b>

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

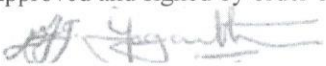
## Balance Sheet at 31 December 2021

	Notes	2021	2020
		£	£
<b>Current Assets:</b>			
Cash at bank		73,235	59,218
Debtors	7	10,064	
<b>Total Assets</b>		<b>83,299</b>	<b>59,218</b>
<b>Current Liability</b>			
Amounts falling due within one year	8	9,533	
Deferred Income		30	
		<b>9,563</b>	
<b>Total Assets less Current Liabilities</b>		<b>73,736</b>	<b>59,218</b>

### REPRESENTED BY:

Unrestricted Fund	63,344	52,352
Restricted Funds	10,392	6,866
<b>Total Funds</b>	<b>73,736</b>	<b>59,218</b>

Approved and signed by order of the Trustees on

  
Chair

  
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

			2021	2020
2 VOLUNTARY INCOME:	Unrestricted	Restricted	Total	
	£	£	£	£
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
<b>Total Voluntary Income</b>	<b>11,697</b>	<b>3,525</b>	<b>15,223</b>	<b>13,236</b>

**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	-
<b>Total Income</b>	<b>24,307</b>	<b>9,290</b>
<b>Less: Costs of BUDS Night</b>		
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
<b>Total Costs</b>	<b>17,549</b>	<b>4,718</b>
<b>BUDS Night Surplus</b>	<b>6,758</b>	<b>4,572</b>



**BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY**

Notes to the Accounts  
for the period ended 31 Decemberr 2021

<b>(b) BUDS Vigil</b>		
Contributions	£	£
	-	100
	<u>-</u>	<u>100</u>
		<u>100</u>
<b>(c) BUDS Event Day Raffle</b>		
	£	
	0.00	1741
	<u>-</u>	<u>1,741</u>
<b>(d) COVID 19</b>		
Donation Received	1,050.00	
Covid-19 Expenses	6,389.85	
	(5,340)	
<b>(e) Bicycle Donation</b>		
Donation Received	448	
Payment Made	400	
	48	
<b>(f) Park Walk</b>		
Charities Trust	£	
CAF	-	732.3
Paypal-Go Fund Me	1,700	960
Justgiving	7,347	6130.85
Other Sponsorship	6,843	0
	528	1040
	16,418	8863.15
Bushy Park Charge	151	144
Other Charity Walk Expenses	429	114
	581	258
Park Walk	<u>15,837</u>	<u>8,605</u>
<b>Total Income from Activities for Generating Funds</b>		
	<u>17,303</u>	<u>15,018</u>
<b>4 INVESTMENT INCOME:</b>		
	2021	2020
	£	£
Bank Interest received	<u>-</u>	<u>7</u>
<b>5 COST IN FURTHERENCE OF CHARITABLE OBJECTS</b>		
	2021	2020
	£	£
Funds remitted to BUDS Batticaloa	<u>17,943</u>	<u>19,500</u>
<b>6 MANAGEMENT &amp; ADMINISTRATION:</b>		
	2021	2020
	£	£
Bank Charges		21
Sundry Expenses		300
AGM Expenses & Meeting Room hire	64	483
Website	-	
Printing and Postage	-	
Total Cost	<u>64</u>	<u>804</u>

# BATTICALOA UNDERPRIVILEGED DEVELOPMENT SOCIETY

Notes to the Accounts  
for the period ended 31 Decemberr 2021

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	
		<u>10,064</u>	<u>-</u>
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	
		<u>9,563</u>	<u>-</u>

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
	<b>Miot Grant</b>		<b>353,400.00</b>
	<b>Money due to match the Miot Fund</b>		<b>64,857.59</b>
	<b>Exchange to GBP</b>		<b>269.25</b>