

MANITHA NEYAM

England & Wales · Charity number 1085903

Details

Status Registered

Legal form Other

Registered 2001-03-29

Register [View on the Charity Commission register](#)

Contact

Address 23 Chestnut Drive
Pinner
HA5 1LX

Phone 02088667366

Email uktrust@manithaneyam.org

Website www.manithaneyam.org

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS:(A) THE RELIEF OF POVERTY IN PARTICULAR BUT NOT EXCLUSIVELY AMONG CHILDREN AND THE ELDERLY IN SRI LANKA, THROUGH THE PROVISION OF FOOD, CLOTHING, HOMES, AND HEALTHCARE. (B) THE ADVANCEMENT OF EDUCATION IN PARTICULAR BUT NOT EXCLUSIVELY AMONG CHILDREN IN SRI LANKA, THROUGH THE PROVISION OF RESOURCES TO ENABLE THEM TO PURSUE THEIR EDUCATION.

Activities: The relief of poverty among children and the elderly and the advancement of education through the provision of resources etc.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** SRI LANKA
- Sri Lanka
- Harrow
- Hillingdon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£262,244	£251,420	-	-
2024-07-31	£215,345	£262,819	-	-
2023-07-31	£175,471	£90,042	-	-
2022-07-31	£209,519	£208,079	-	-
2021-07-31	£178,137	£213,559	-	-
2020-07-31	£199,679	£140,729	-	-

Trustees

Name	Role	Appointed
DUSHY SELVARATNAM		
Dr NADARASAH SREEHARAN SREEHARAN		
GOVINDAPILLAI JOTHINATH		
KATHIR SABARATNAM SREECUMAAR		
MR S BALASINGAM		
NAVARATNAM SHANMUGATHAS		
RATNASINGAM HARIHARAN		
Roshan Sridar Rajaratnam		2018-01-14
SELVANAYAGAM SATHANANTHAN		
Thambi R S Mithiran		
VAIDIALINGAM GOPAL SANGARAPILLAI		

MANITHA NEYAM

England & Wales - Charity number 1085903

Accounts

MANITHA NEYAM
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

CHARITY REGISTERED NUMBER 1085903

MANITHA NEYAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

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MANITHA NEYAM

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2025

TRUSTEES

Mr.S.Mithiran
Dr.N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
Mr.S.Balasingam
Mr.K.S.Sreeeumar
Mr.N.Shanmugathas
Mr.Dushy Selvaratnam
Mr.Roshan Rajaratnam

Principal Office
23 Chestnut Drive Pinner.Middx. HA5 1LX

Independent Examiner

Thiruparan Thuraisingam
Sai Accounting Services Limited
54 South Park Road
Ilford, Essex IG1 1SS

BANKERS

Barclays Bank Plc 355 Station Road, Harrow.
Middx.HA1 2AN

MANITHA NEYAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

Financial Statements

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2025. The financial statements have been prepared based on the accounting policies set out on page 8 and comply with the charity's trust deed and applicable law.

Constitution and Objects

Manitha neyam is a voluntary organisation registered as a charity having a trust deed as its governing document. The Trust deed defines the charity's Objects as being:

To relieve poverty, deprivation and distress among children, elderly and disabled people and to render educational services and assistance to needy students and to relieve suffering whether chronic or acute, by way of emergency aid and/or establishing rehabilitation

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 2. No trustees received any remuneration or benefits from the charity during the year. Trustees are appointed by resolution passed at the trustees meeting called under clause K of the governing document. The trust deed allows for up to 15 trustees to be appointed.

Results, Review of the year and Future developments

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £262,244 in the year and the total expenditure was £251,420 of which £231,009 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

- (a) Public health
- (b) Humanitarian emergency aid, mainly to the civilians affected by the war
- (c) Educational services to the needy children
- (d) Sustainable development, which includes social institution development and education and vocational training.

The charity has to work in difficult circumstances caused by the instability due to the war in the north and eastern part of Sri Lanka. There is an increased need for resources to deal with the urgent relief work to the civilians affected by the war and to sustain the present level of activities of the charity.

Risk management and Reserves policy

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. It is the policy of the charity to maintain funds in reserve equivalent to 3 to 6 months of its operational budget. The Board of trustees has examined the charity's reserves

requirements in the light of the current situation in Sri Lanka and has increased the level of reserves needed to fund any emergency programmes etc in the forthcoming year.

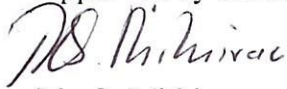
Grant making policy

The trustees consider grant making an effective means of delivering aid using local partners. Local partners have access to facilities, expertise, staff or other resources, in the field and they may be better placed to deliver services speedily and effectively. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year.

Plans for the future

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by :



Mr. S. Mithiran

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31 July 2025

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act and to state whether particular matters have come to my attention.

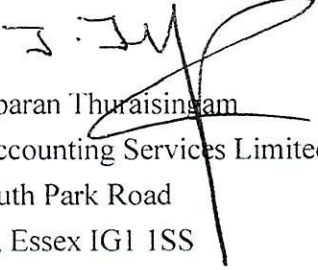
Basis of independent examiner's report

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
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) 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.


Thiruparan Thiraisingham
Sai Accounting Services Limited
54 South Park Road
Ilford, Essex IG1 1SS

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2025

	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2025</u>	<u>TOTAL 2024</u>
<u>INCOME AND EXPENDITURE</u>	£	£	£	£	£
<u>Incoming resources</u>					
Donations & Gift aid receipts	206,800	-	-	206,800	172,210
Tax Claims	32,477			32,477	29,962
Funds Raised	22,250			22,250	15,750
Interest Received	717			717	423
TOTAL INCOME	262,244	-	-	262,244	215,435
<u>RESOURCES EXPENDED</u>					
Charitable Expenditure; Donations and relief	231,009			231,009	243,101
Fundraising costs	18,541			18,541	18,078
Bank charges & Sundry	1,870			1,870	1,640
TOTAL RESOURCES EXPENDED	251,420			251,420	262,819
Net incoming/(outgoing) resources before transfers.	10,824			10,824	(47,474)
<u>Gross transfer between funds</u>					
Surplus (Deficit) for the year	10,824			10,824	(47,474)
<u>Reconciliation of Funds</u>					
Total funds brought forward	190,784			190,784	238,258
Total funds carried forward	201,608	-	-	201,608	190,784

Note

General Fund: This is mainly charitable aid for various welfare programs for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One: An ongoing commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care. This is now dealt with under General Fund.


Project two: Funds for various short term commitments for needy children. This is now dealt with under the General Fund.

MANITHANEYAM

BALANCE SHEET AS AT 31ST JULY 2025

	<u>General Fund</u>	<u>Project One</u>	<u>Project Two</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
<u>CURRENT ASSETS</u>	£	£	£	£	£
Cash at Bank and in Hand	201,608	-	-	201,608	190,784
Sundry Debtors/Prepayments				0	0
	<u>201,608</u>	<u>-</u>	<u>-</u>	<u>201,608</u>	<u>190,784</u>
 <u>FUNDS</u>					
General funds	201,608			201,608	190,784
	<u>201,608</u>	<u>-</u>	<u>-</u>	<u>201,608</u>	<u>190,784</u>

Approved by the Board of trustees and signed on their behalf by:



Mr. S.Mithiran

Manitha Neyam

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on a going concern under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice, 'Accounting and Reporting by Charities (SORP)

Incoming Resources

Incoming resources include the total amount of donations and voluntary income receivable in respect of the year.

Resources Expended

Expenditure is included when incurred.

Charitable expenditure comprises expenditure directly attributable to the main activities and objects of the charity.

Fund Accounting

Funds held by the Charity are:

Unrestricted general funds-: these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Designated funds-: these are funds set aside by the trustees out of unrestricted general funds for specific purposes.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard 102 SORP from the requirement to produce a cash flow statement.

MANITHA NEYAM

England & Wales - Charity number 1085903

Accounts

MANITHA NEYAM
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2024

TRUSTEES

Mr. T.Sangaralingam (Deceased - 19 07 2024)
Mr.S.Mithiran -Chairman
Dr.N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
Mr.S.Balasingam
Mr.K.S.Sreeeumar
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Results, Review of the year and Future developments

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £215,345 in the year and the total expenditure was £262,819 of which £243,101 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

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requirements in the light of the current situation in Sri Lanka and has increased the level of reserves needed to fund any emergency programmes etc in the forthcoming year.

Grant making policy

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Plans for the future

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by :



Mr. S. Mithiran - Chairman

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31 July 2024

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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examine the accounts under section 145 of the 2011 Act to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act and to 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.

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


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T +44(0)20 8553 1119
M +44(0)738581 1221
Thiru@saiacctg.com
www.saiacctg.com

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2024

	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2024</u>	<u>TOTAL 2023</u>
<u>INCOME AND EXPENDITURE</u>	£	£	£	£	£
<u>Incoming resources</u>					
Donations & Gift aid receipts	172,210	-	-	172,210	159,362
Tax Claims	26,962			26,962	0
Funds Raised	15,750			15,750	16,000
Interest Received	423			423	109
TOTAL INCOME	215,345	-	-	215,435	175,471
<u>RESOURCES EXPENDED</u>					
<u>Charitable Expenditure;</u>					
Donations and relief	243,101			243,101	75,219
Fundraising costs	18,078			18,078	14,241
Bank charges & Sundry	1,640			1,640	582
TOTAL RESOURCES EXPENDED	262,819			262,819	90,042
Net (outgoing) incoming resources before transfers.	(47,474)			(47,474)	85,429
<u>Gross transfer between funds</u>					
Surplus (Deficit) for the year	(47,474)			(47,474)	85,429
<u>Reconciliation of Funds</u>					
Total funds brought forward	238,258			238,258	152,829
Total funds carried forward	190,784	-	-	190,784	238,258

Note

General Fund: This is mainly charitable aid for various welfare programs for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One: An ongoing commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care. This is now dealt with under General Fund.

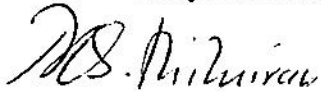
Project two: Funds for various short term commitments for needy children. This is now dealt with under the General Fund.

MANITHANEYAM

BALANCE SHEET AS AT 31ST JULY 2024

	General Fund	Project One	Project Two	Total Funds 2024	Total Funds 2023
<u>CURRENT ASSETS</u>	£	£	£	£	£
Cash at Bank and in Hand	190,784	-	-	190,784	238,258
Sundry Debtors/Prepayments				0	-
	<u>190,784</u>	<u>-</u>	<u>-</u>	<u>190,784</u>	<u>238,258</u>
 <u>FUNDS</u>					
General funds	190,784			190,784	238,258
	<u>190,784</u>	<u>-</u>	<u>-</u>	<u>190,784</u>	<u>238,258</u>

Approved by the Board of trustees and signed on their behalf by:



Mr. S.Mithiran - Chairman

Manitha Neyam

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

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England & Wales - Charity number 1085903

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TRUSTEES

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Dr.N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
Mr.S.Balasingam
Mr.K.S.Sreeeumar
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Principal Office
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Independent Examiner
M.T.Manikkavasagan BA FCA
7 Manning Gardens
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Middx. HA3 OPF

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Barclays Bank Plc
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

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Results, Review of the year and Future developments

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £175,471 in the year and the total expenditure was £90,042 of which £75,219 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

- (a) Public health
- (b) Humanitarian emergency aid, mainly to the civilians affected by the war
- (c) Educational services to the needy children
- (d) Sustainable development, which includes social institution development and education and vocational training.

The charity has to work in difficult circumstances caused by the instability due to the war in the north and eastern part of Sri Lanka. There is an increased need for resources to deal with the urgent relief work to the civilians affected by the war and to sustain the present level of activities of the charity.

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Plans for the future

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by :


Mr. T. Sangaralingam - Chairman

30/5/2024

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31 July 2023

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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Basis of independent examiner's report

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- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) 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.



M.T. Manikkavasagan BA FCA

7, Manning gardens.

Kenton. Harrow.

Middx. HA3 OPF

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2023

	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2023</u>	<u>TOTAL 2022</u>
<u>INCOME AND EXPENDITURE</u>	£	£	£	£	£
<u>Incoming resources</u>					
Donations & Gift aid receipts	159,362	-	-	159,362	117,568
Tax Claims	0			0	24,415
Funds Raised	16,000			16,000	67,806
Interest Received	109			109	0
TOTAL INCOME	175,471	-	-	175,471	209,519
<u>RESOURCES EXPENDED</u>					
Charitable Expenditure; Donations and relief	75,219			75,219	184,839
Fundraising costs	14,241			14,241	22,899
Bank charges & Sundry	582			582	341
TOTAL RESOURCES EXPENDED	90,042			90,042	208,079
Net (outgoing) incoming resources before transfers.	85,429			85,429	1,440
Gross transfer between funds					
Surplus (Deficit) for the year	85,429			85,429	1,440
<u>Reconciliation of Funds</u>					
Transfer	57,385	(27,965)	(29,420)	0	-
Total funds brought forward	95,444	27,965	29,420	152,829	151,388
Total funds carried forward	238,258	-	-	238,258	152,828

Note

General Fund: This is mainly charitable aid for various welfare programs for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One: An ongoing commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care. This is now dealt with under General Fund.

Project two: Funds for various short term commitments for needy children. This is now dealt with under the General Fund.

MANITHANEYAM

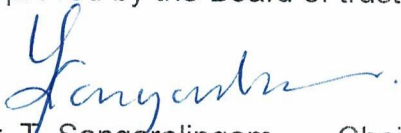
BALANCE SHEET AS AT 31ST JULY 2023

	<u>General Fund</u>	<u>Project One</u>	<u>Project Two</u>	<u>Total Funds 2023</u>	<u>Total Funds 2022</u>
<u>CURRENT ASSETS</u>	£	£	£	£	£
Cash at Bank and in Hand	238,258	-	-	238,258	152,829
Sundry Debtors/Prepayments				0	-
	<u>238,258</u>	<u>-</u>	<u>-</u>	<u>238,258</u>	<u>152,829</u>

FUNDS

General funds	238,258			238,258	95,444
Transfer	(46,018)	(24,815)	(21,203)	-	-
Designated Funds	46,018	24,815	21,203	-	57,385
	<u>238,258</u>	<u>-</u>	<u>-</u>	<u>238,258</u>	<u>152,829</u>

Approved by the Board of trustees and signed on their behalf by:


 Mr. T. Sangaralingam - Chairman

30/5/2024

Manitha Neyam

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on a going concern under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice, 'Accounting and Reporting by Charities (SORP)

Incoming Resources

Incoming resources include the total amount of donations and voluntary income receivable in respect of the year.

Resources Expended

Expenditure is included when incurred.

Charitable expenditure comprises expenditure directly attributable to the main activities and objects of the charity.

Fund Accounting

Funds held by the Charity are:

Unrestricted general funds-: these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Designated funds-: these are funds set aside by the trustees out of unrestricted general funds for specific purposes.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard 102 SORP from the requirement to produce a cash flow statement.

MANITHA NEYAM

England & Wales - Charity number 1085903

Accounts

MANITHA NEYAM
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

CHARITY REGISTERED NUMBER 1085903

MANITHA NEYAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

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MANITHA NEYAM.

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2022

TRUSTEES

Mr. T.Sangaraingam Chairperson
Dr. N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
Mr.S.Balasingam
Mr.K.S.Sreeeumar
Mr.N.Shanmugathas
Mr.G.Jothinath
Mr.Dushy Selvaratnam
Mr.Ratnam Uthayananthan
Mr.Roshan Rajaratnam
Mr.S.Mithiran

Principal Office
23 Chestnut Drive
Pinner.Middx. HA5 1LX

Independent Examiner
M.T.Manikkavasagan BA FCA
7 Manning Gardens
Kenton. Harrow
Middx. HA3 0PF

BANKERS

Barclays Bank Plc
355 Station Road,
Harrow.
Middx.HA1 2AN

MANITHA NEYAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

Financial Statements

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2022. The financial statements have been prepared based on the accounting policies set out on page 8 and comply with the charity's trust deed and applicable law.

Constitution and Objects.

Manitha neyam is a voluntary organisation registered as a charity having a trust deed as its governing document. The Trust deed defines the charity's Objects as being:

To relieve poverty, deprivation and distress among children, elderly and disabled people and to render educational services and assistance to needy students and to relieve suffering whether chronic or acute, by way of emergency aid and/or establishing rehabilitation

Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 2. No trustees received any remuneration or benefits from the charity during the year. Trustees are appointed by resolution passed at the trustees meeting called under clause K of the governing document. The trust deed allows for up to 15 trustees to be appointed.

Results, Review of the year and Future developments:

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £209,519 in the year and the total expenditure was £208,079. of which £184,839 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

- (a) Public health
- (b) Humanitarian emergency aid, mainly to the civilians affected by the war
- (c) Educational services to the needy children
- (d) Sustainable development, which includes social institution development and education and vocational training.

The charity has to work in difficult circumstances caused by the instability due to the war in the north and eastern part of Sri Lanka. There is an increased need for resources to deal with the urgent relief work to the civilians affected by the war and to sustain the present level of activities of the charity.

Risk management and Reserves policy,

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. It is the policy of the charity to maintain funds in reserve equivalent to 3 to 6 months of its operational budget. The Board of trustees has examined the charity's reserves

requirements in the light of the current situation in Sri Lanka and has increased the level of reserves needed to fund any emergency programmes etc in the forthcoming year.

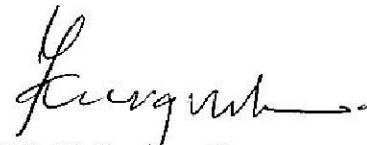
Grant making policy

The trustees consider grant making an effective means of delivering aid using local partners. Local partners have access to facilities, expertise, staff or other resources, in the field and they may be better placed to deliver services speedily and effectively. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year.

Plans for the future.

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by:



Mr.T. Sangaralingam

- Chairman

30/5/2023

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31 July 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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,
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act and
to state whether particular matters have come to my attention.

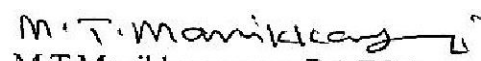
Basis of independent examiner's report

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
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) 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.


M.T. Manikkavasagan BA FCA
7, Manning gardens,
Kenton, Harrow,
Middx. HA3 0PF

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2022

<u>INCOME AND EXPENDITURE</u>	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2022</u>	<u>TOTAL 2021</u>
	£	£	£	£	£
Incoming resources					
Donations & Gift aid receipts	106,201	3,150	8,217	117,568	67,819
Tax Claims	24,145			24,145	27,185
Funds Raised	67,806			67,806	83,116
Interest Received	0			0	17
TOTAL INCOME	198,152	3,150	8,217	209,519	178,137
RESOURCES EXPENDED					
Charitable Expenditure;					
Donations and relief					
	184,839			184,839	210,901
Fundraising costs	22,899			22,899	2,358
Bank charges & Sundry	341			341	300
TOTAL RESOURCES EXPENDED	208,079	0	0	208,079	213,559
Net (outgoing) incoming resources before transfers.	-9,927	3,150	8,217	1,440	-35,422
Gross transfer between funds					
Surplus (Deficit) for the year	-9,927	3,150	8,217	1,440	-35,422
Reconciliation of Funds					
Total funds brought forward	105,370	24,815	21,203	151,388	186,810
Total funds carried forward	95,443	27,965	29,420	152,828	151,388

Note

General Fund: This is mainly charitable aid for various welfare programmes for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One : An on going commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care.

Project two: Funds for various short term commitments for the needy children.

MANITHA NEYAM

BALANCE SHEET AS AT 31ST JULY 2022

<u>CURRENT ASSETS</u>	<u>General Fund</u> £	<u>Project One</u> £	<u>Project Two</u> £	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
Cash at Bank and in Hand	95,444	27,965	29,420	152,829	151,388
Sundry Debtors/Prepayments				0	
	<u>95,444</u>	<u>27,965</u>	<u>29,420</u>	<u>152,829</u>	<u>151,388</u>

FUNDS

General funds	95,444			95,444	105,370
Designated Funds		27,965	29,420	57,385	46,018
	<u>95,444</u>	<u>27,965</u>	<u>29,420</u>	<u>152,829</u>	<u>151,388</u>

Approved by the Board of Trustees and signed on their behalf by;



Mr. T. Sangaralingan - Chairman

30/5/2023

Manitha Neyam

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on a going concern under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice, 'Accounting and Reporting by Charities (SORP)

Incoming Resources

Incoming resources include the total amount of donations and voluntary income receivable in respect of the year.

Resources Expended

Expenditure is included when incurred.

Charitable expenditure comprises expenditure directly attributable to the main activities and objects of the charity.

Fund Accounting

Funds held by the Charity are:

Unrestricted general funds- ; these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Designated funds-: these are funds set aside by the trustees out of unrestricted general funds for specific purpose.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard 102 SORP from the requirement to produce a cash flow statement.

MANITHA NEYAM

England & Wales - Charity number 1085903

Accounts

MANITHA NEYAM
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

CHARITY REGISTERED NUMBER 1085903

MANITHA NEYAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2021

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MANITHA NEYAM.

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2021

TRUSTEES

Mr. T.Sangaralingam Chairperson
Dr. N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
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Independent Examiner

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BANKERS

Barclays Bank Plc
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Middx.HA1 2AN

MANITHA NEYAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

Financial Statements

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2021. The financial statements have been prepared based on the accounting policies set out on page 8 and comply with the charity's trust deed and applicable law.

Constitution and Objects.

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Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 2. No trustees received any remuneration or benefits from the charity during the year. Trustees are appointed by resolution passed at the trustees meeting called under clause K of the governing document. The trust deed allows for up to 15 trustees to be appointed.

Results, Review of the year and Future developments:

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £178,137 in the year and the total expenditure was £213,559, of which £210,901 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

- (a) Public health
- (b) Humanitarian emergency aid, mainly to the civilians affected by the war
- (c) Educational services to the needy children
- (d) Sustainable development, which includes social institution development and education and vocational training.

The charity has to work in difficult circumstances caused by the instability due to the war in the north and eastern part of Sri Lanka. There is an increased need for resources to deal with the urgent relief work to the civilians affected by the war and to sustain the present level of activities of the charity.

Risk management and Reserves policy;

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. It is the policy of the charity to maintain funds in reserve equivalent to 3 to 6 months of its operational budget. The Board of trustees has examined the charity's reserves

requirements in the light of the current situation in Sri Lanka and has increased the level of reserves needed to fund any emergency programmes etc in the forthcoming year.

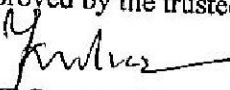
Grant making policy

The trustees consider grant making an effective means of delivering aid using local partners. Local partners have access to facilities, expertise, staff or other resources, in the field and they may be better placed to deliver services speedily and effectively. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year.

Plans for the future.

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by:


Mr. T. Sangaralingam

- Chairman 12/6/2022

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31st July 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act and
to 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
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) 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.

M. T. Manikkavasagan

M.T.Manikkavasagan BA FCA
7, Manning gardens.
Kenton. Harrow.
Middx. HA3 OPF

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2021

<u>INCOME AND EXPENDITURE</u>	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2021</u>	<u>TOTAL 2020</u>
	£	£	£	£	£
Incoming resources					
Donations & Gift aid receipts	59,438	5,500	2,881	67,819	147,743
Tax Claims	27,185			27,185	21,918
Funds Raised	83,116			83,116	30,000
Interest Received	17			17	18
TOTAL INCOME	169,756	5,500	2,881	178,137	199,679
RESOURCES EXPENDED					
Charitable Expenditure;					
Donations and relief	210,901			210,901	115,592
Fundraising costs	2,358			2,358	24,824
Bank charges & Sundry	300			300	313
TOTAL RESOURCES EXPENDED	213,559	0	0	213,559	140,729
Net (outgoing) incoming resources before transfers.	-43,803	5,500	2,881	-35,422	58,950
Gross transfer between funds					
Surplus (Deficit) for the year	-43,803	5,500	2,881	-35,422	58,950
Reconciliation of Funds					
Total funds brought forward	149,173	19,315	18,322	186,810	127,860
Total funds carried forward	105,370	24,815	21,203	151,388	186,810

Note

General Fund: This is mainly charitable aid for various welfare programmes for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One ; : An on going commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care.

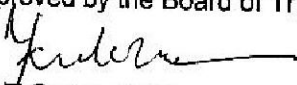
Project two. Funds for various short term commitments for the needy children.

MANITHANEYAM

BALANCE SHEET AS AT 31ST JULY 2021

<u>CURRENT ASSETS</u>	<u>General Fund</u> £	<u>Project One</u> £	<u>Project Two</u> £	<u>Total Funds 2021</u> £	<u>Total Funds 2020</u> £
Cash at Bank and in Hand	105,370	24,815	21,203	151,388	186,810
Sundry Debtors/Prepayments				0	
	<u>105,370</u>	<u>24,815</u>	<u>21,203</u>	<u>151,388</u>	<u>186,810</u>
 <u>FUNDS</u>					
General funds	105,370			105,370	149,173
Designated Funds		24,815	21,203	46,018	37,637
	<u>105,370</u>	<u>24,815</u>	<u>21,203</u>	<u>151,388</u>	<u>186,810</u>

Approved by the Board of Trustees and signed on their behalf by;


Mr. T. Sangaralingan;

Chairman 12/6/2022

Manitha Neyam

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st JULY 2021

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on a going concern under the historical cost convention and in accordance with applicable accounting standards and Statement of Recommended Practice, 'Accounting and Reporting by Charities (SORP)

Incoming Resources

Incoming resources include the total amount of donations and voluntary income receivable in respect of the year.

Resources Expended

Expenditure is included when incurred.

Charitable expenditure comprises expenditure directly attributable to the main activities and objects of the charity.

Fund Accounting

Funds held by the Charity are:

Unrestricted general funds- ; these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Designated funds-: these are funds set aside by the trustees out of unrestricted general funds for specific purpose.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard 102 SORP from the requirement to produce a cash flow statement.

MANITHA NEYAM

England & Wales - Charity number 1085903

Accounts

MANITHA NEYAM

TRUSTEES REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

CHARITY REGISTERED NUMBER 1085903

MANITHA NEYAM

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2020

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MANITHA NEYAM.

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2020

TRUSTEES

Mr. T.Sangaralingam Chairperson
Dr. N.Sreeharan
Mr.V.Gopal Sangarapillai
Mr.R.Hariharan
Mr.S.Sathananthan
Mr.S.Balasingam
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Principal Office

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Independent Examiner

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Middx. HA3 0PF

BANKERS

Barclays Bank Plc
355 Station Road,
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Middx.HA1 2AN

MANITHA NEYAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2020

Financial Statements

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2020. The financial statements have been prepared based on the accounting policies set out on page 8 and comply with the charity's trust deed and applicable law.

Constitution and Objects.

Manitha neyam is a voluntary organisation registered as a charity having a trust deed as its governing document. The Trust deed defines the charity's Objects as being:

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Trustees and organisational structure

The trustees who held office during the financial year and at the date of this report are set out on page 2. No trustees received any remuneration or benefits from the charity during the year. Trustees are appointed by resolution passed at the trustees meeting called under clause K of the governing document. The trust deed allows for up to 15 trustees to be appointed.

Results, Review of the year and Future developments:

The results of the year are set out in the Statement of Financial Activities on page 6.

The trustees consider that the performance of the charity this year has been fairly satisfactory. The charity generated income of £199,679 in the year and the total expenditure was £140,729, of which £115,592 was spent in the provision of charitable service to the needy people. The charity delivers its charitable objectives through grant making, chiefly using their local partner organisations in Sri Lanka. The activities currently carried out by the charity can be broadly categorised into the following groups of programmes.

- (a) Public health
- (b) Humanitarian emergency aid, mainly to the civilians affected by the war
- (c) Educational services to the needy children
- (d) Sustainable development, which includes social institution development and education and vocational training.

The charity has to work in difficult circumstances caused by the instability due to the war in the north and eastern part of Sri Lanka. There is an increased need for resources to deal with the urgent relief work to the civilians affected by the war and to sustain the present level of activities of the charity.

Risk management and Reserves policy;

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. It is the policy of the charity to maintain funds in reserve equivalent to 3 to 6 months of its operational budget. The Board of trustees has examined the charity's reserves

requirements in the light of the current situation in Sri Lanka and has increased the level of reserves needed to fund any emergency programmes etc in the forthcoming year.

Grant making policy

The trustees consider grant making an effective means of delivering aid using local partners. Local partners have access to facilities, expertise, staff or other resources, in the field and they may be better placed to deliver services speedily and effectively. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year.

Plans for the future.

The need for our aid seems never ending and we plan to continue doing what we can to assist funding various projects wisely.

Approved by the trustees and signed on their behalf by:



Mr. T. Sangaralingam

- Chairman

27-05-2021

Independent Examiner's Report to the Trustees of Manitha Neyam

I report on the accounts of the Charity for the year ended 31st July 2020

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act and

to 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
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) 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.



M.T. Manikkavasagan BA FCA

7, Manning gardens.

Kenton. Harrow.

Middx. HA3 OPF

MANITHA NEYAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2020

<u>INCOME AND EXPENDITURE</u>	<u>GENERAL FUND</u>	<u>PROJECT ONE</u>	<u>PROJECT TWO</u>	<u>TOTAL 2020</u>	<u>TOTAL 2019</u>
	£	£	£	£	£
Incoming resources					
Donations & Gift aid receipts	130,409	3,290	14,044	147,743	103,094
Tax Claims	21,918			21,918	43,446
Funds raised	30,000			30,000	30,000
Interest Received	18			18	13
TOTAL INCOME	182,345	3,290	14,044	199,679	176,553
RESOURCES EXPENDED					
Charitable Expenditure; Donations and relief	115,592			115,592	101,434
Fundraising costs	24,824			24,824	31,419
Bank charges & Sundry	313			313	331
TOTAL RESOURCES EXPENDED	140,729			140,729	133,184
Net (outgoing) incoming resources before transfers.	41,616	3,290	14,044	58,950	43,369
Gross transfer between funds					
Surplus (Deficit) for the year	41,616	3,290	14,044	58,950	43,369
Reconciliation of Funds					
Total funds brought forward	107,557	16,025	4,278	127,860	84,491
Total funds carried forward	149,173	19,315	18,322	186,810	127,860

Note

General Fund: This is mainly charitable aid for various welfare programmes for the provision of service to the elders, handicaps and in providing educational services to the needy children.

Project One ; : An on going commitment by the trust to the Manikavasagar Illam to provide assistance for the educational needs and to improve the quality of life of the children under their care.

Project two. Funds for various short term commitments for the needy children.

MANITHA NEYAM

BALANCE SHEET AS AT 31ST JULY 2020

<u>CURRENT ASSETS</u>	<u>General</u>	<u>Project</u>	<u>Project</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Fund</u>	<u>One</u>	<u>Two</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£	£
Cash at Bank and in Hand	149,173	19,315	18,322	186,810	127,860
Sundry Debtors/Prepayments					
	<u>149,173</u>	<u>19,315</u>	<u>18,322</u>	<u>186,810</u>	<u>127,860</u>

FUNDS

General funds	149,173			149,173	107,557
Designated Funds		19,315	18,322	37,637	20,303
	<u>149,173</u>	<u>19,315</u>	<u>18,322</u>	<u>186,810</u>	<u>127,860</u>

Approved by the Board of Trustees and signed on their behalf by;


Mr. T. Sangaralingam;

Chairman 27/5/2021

Manitha Neyam

Notes to the Financial Statements for the year ended 31stJuly 2020

ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on a going concern under the historical cost convention and in accordance with applicable accounting standards and statement of accounting practice 'Accounting and Reporting by Charities (SORP)

Incoming Resources

Incoming resources include the total amount of donations and voluntary income receivable in respect of the year.

Resources Expended

Expenditure is included when incurred.

Charitable expenditure comprises expenditure directly attributable to the main activities and objects of the charity.

Fund Accounting

Funds held by the charity are:

Unrestricted general funds: These are funds which can be used in accordance with the charitable objects at the discretion of the Board of Trustees.

Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific purpose.

Cash flow Statement.

The charity has taken advantage of the exemption in Financial reporting Standard 102 SORP from the requirement to produce a cash flow statement.