

OPTICAL SEVA

England & Wales · Charity number 1087388

Details

Status Registered

Legal form Other

Registered 2001-07-06

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

Contact

Address 19
Highbanks Road
Hatchend
HA5 4AR

Phone 02084288237

Email suntharu9@gmail.com

Activities

Objects: THE CHARITIES OBJECTS ARE IN ANY PART OF THE WORLD AND IN PARTICULAR IN INDIA TO PROTECT AND PRESERVE PUBLIC HEALTH AND TO RELIEVE POVERTY, SICKNESS AND DISTRESS IN PARTICULAR BY: (1) ASSISTING IN THE PROVISION OF MEDICAL EQUIPMENT AND MEDICAL CARE IN VARIOUS HOSPITALS AND ELSEWHERE. (2) ADVANCING EDUCATION AND TRAINING IN THE FIELD OF MEDICINE THROUGH ORGANISING MEDICAL CAMPS AND PROVIDING AND ASSISTING IN THE PROVISION AND PUBLICATION OF MEDICAL BOOKS, JOURNALS, AND RESEARCH PAPERS.

Activities: The main objects of the Charity are the promotion of Public health, Medical research and Training, Relieve of Poverty and providing aid to Hospitals for equipment and medical care.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WORLDWIDE AND IN PARTICULAR IN INDIA
- India
- Barnet
- Leicester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£29,240	£44,210	-	-
2023-10-31	£74,806	£83,486	-	-
2022-10-31	£29,692	£43,853	-	-
2021-10-31	£30,341	£50,257	-	-
2020-10-31	£32,507	£45,908	-	-

Trustees

Name	Role	Appointed
SABARATNAM SREECUMAAR	Chair	
ANUP KARIA		
DHAKSHA SHANMUGADAS		2014-04-27
NAVARATNAM SHANMUGATHAS		2014-04-27
SELVA JEGANATHAN		

OPTICAL SEVA

England & Wales - Charity number 1087388

Accounts

OPTICAL SEVA
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

OPTICAL SEVA

**TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST OCTOBER 2024**

CONTENTS	PAGE
Trustees and Advisers	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

OPTICAL SEVA

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31st OCTOBER 2024

Trustees

Mr. S Sreecumar

Mr. S Jeganathan

Mr. S Uthayanan

Dr. M Kaneshanathan

Dr. M Viswanathan

Mr. N Shanmugathas

Mrs. D Shanmugathas

Mr. Anup Karia

Chairperson

Secretary

Treasurer

(Deceased 8 Nov 23)

Principal office

19 Highbanks Road

Hatch End

Middx. HA5 4AR

Independent Examiner

MR. Thiruparan Thuraisingam

Sai Accounting Services Limited

54 South Park Road

Ilford

Essex IG1 1SS

Bankers

Bank of Baroda

2 Ealing Road

Wembley Branch

Middx.

HA04TL

(account closed 08 Nov 23)

Lloyds Bank

Victoria Branch

P O Box 1000 BX1 1LT

(new account opened Sep 23)

OPTICAL SEVA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2024

Financial Statements

The Trustees present their report along with the financial statements of the charity for the year ended 31 October 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objects

Optical Seva is a voluntary organisation registered as a charity having a constitution as its governing document.

The main objects of the Charity are the promotion of public health, medical research, and training, relief of poverty and providing aid to hospitals for equipment and medical care.

Organisation

Membership of the Charity is open to any person over the age of 21 years interested in furthering the objects of the Charity.

The members of the Charity elect the Board of Trustees and they hold office for a period of three years and the founder members of Board shall remain in office for a period of six years and shall be eligible for re- election.

The Trustees who have served during the year and since the year-end are set out on page 2 and no trustees received any remuneration or benefits from the charity during the year.

Achievements and Performance 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 satisfactory, and the charity generated income of £29,240 in the year and a total sum of £38,800 were donated towards Sri Sathya Sai free medical care project.

The trustees believe that the work they do jointly with Sri Sathya Sai Organisation makes an important improvement to the health and care of the local people. In addition, the charity donated £5,375 to local charities in London during the year.

The expenditure has again been fully financed by donations and voluntary contributions from members. The members are fully committed to this service, and this is the cornerstone of the charity's continuing success.

The outlook for the current year remains good, however the Board of Trustees will have to continue their effort more vigorously to ensure the future is well secured.

Risk Management and Reserves Policy.

The Trustees actively review the major risk which the charity faces on a regular basis and considering the continuous drop in donations and voluntary contributions resolved to decrease the reserves to the current level. There is every confidence that the charity will be able to continue with the present level of activity in the future.

Trustees Responsibilities in relation to the financial Statements.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- States whether applicable accounting standards and statements of recommended practice have been followed subject to departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity's Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by

Mr. S Sreecumar

Chairman.

Independent Examiner's Report to the Trustees of Optical Seva

I report on the accounts of the Charity for the year ended 31st October 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.

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.

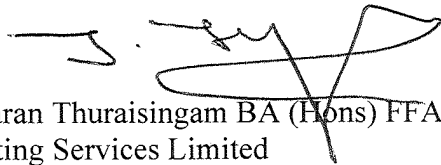
Basis of independent examiner's report

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.



Mr. Thiruparan Thuraisingam BA (Hons) FFA, FFTA, MICA
Sai Accounting Services Limited
54 South Park Road
Ilford
Essex IG1 1SS

Sai Accounting Services Ltd
54 South Park Road, Ilford, Essex IG1 1SS
T +44(0)20 8553 3849
M +44(0)738581 1221
Thiru@saiacctg.com
www.saiacctg.com

OPTICAL SEVA

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
OCTOBER 2024**

	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Total Funds 2024</u> £	<u>Total Funds 2023</u> £
INCOME AND EXPENDITURE				
Incoming resources				
Members Subscriptions	1,752		1,752	1,156
Donations	13,069		13,069	67,520
Tax claim	14,419		14,419	5,845
Interest received	0		0	285
	29,240		29,240	74,806
Resources Expended				
Charitable Expenditure:				
Relief And Medical Aid	44,175		44,175	83,129
Bank Charges and Sundry	35		35	357
Total Resources Expended	44,210		44,210	83,486
Net(outgoing) incoming resources before transfers	(14,970)		(14,970)	(8,680)
Gross transfer between funds				
(Deficit)Surplus For the year	(14,970)		(14,970)	(8,680)
Reconciliation of funds				
Total funds brought forward	52,791	311	53,102	61,782
Total funds carried forward	37,821	311	38,132	53,102

OPTICAL SEVA

BALANCE SHEET AS AT 31 OCTOBER 2024

	General funds £	Designated funds £	Total funds 2024 £	Total funds 2023 £
CURRENT ASSETS				
Cash at Bank and In Hand	23,402	311	23,713	53,102
Debtors	14,419		14,419	
	37,821	311	38,132	53,102

FUNDS

General Funds	37,821		37,821	52,791
Designated Funds		311	311	311
	37,821	311	38,132	53,102

Approved by the board of trustees and signed on their behalf by

Mr. S Sreecumar

Chairman

OPTICAL SEVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2024

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.

OPTICAL SEVA

England & Wales - Charity number 1087388

Accounts

OPTICAL SEVA
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

OPTICAL SEVA

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 2023

CONTENTS	PAGE
Trustees and Advisers	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

OPTICAL SEVA

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31ST OCTOBER 2023

Trustees

Mr. S Sreecumar

Mr. S Jeganathan

Mr. S Uthayanan

Dr. M Kaneshanathan

Dr. M Viswanathan

Mr. N Shanmugathas

Mrs. D Shanmugathas

Mr. Anup Karia

Chairperson

Secretary

Treasurer

(Deceased 8 Nov 23)

Principal office

19 Highbanks Road

Hatch End

Middx. HA5 4AR

Independent Examiner

M. T Manikkavasagan BA FCA

7 Manning gardens

Kenton,

Harrow

Middx.

HA3 0PF

Bankers

Bank of Baroda

2 Ealing Road

Wembley Branch

Middx.

HA04TL

(account closed 08 Nov 23)

Lloyds Bank

Victoria Branch

P O Box 1000 BX1 1LT

(new account opened Sep 23)

OPTICAL SEVA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

Financial Statements

The Trustees present their report along with the financial statements of the charity for the year ended 31 October 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objects

Optical Seva is a voluntary organisation registered as a charity having a constitution as its governing document.

The main objects of the Charity are the promotion of public health, medical research, and training, relief of poverty and providing aid to hospitals for equipment and medical care.

Organisation

Membership of the Charity is open to any person over the age of 21 years interested in furthering the objects of the Charity.

The members of the Charity elect the Board of Trustees and they hold office for a period of three years and the founder members of Board shall remain in office for a period of six years and shall be eligible for re-election.

The Trustees who have served during the year and since the year-end are set out on page 2 and no trustees received any remuneration or benefits from the charity during the year.

Achievements and Performance 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 satisfactory, and the charity generated income of £74,806 in the year and a total sum of £79,613 were donated towards Sri Sathya Sai free medical care project and £1,500 to Sewa Sadan Eye Hospital Trust in India.

The trustees believe that the work they do jointly with Sri Sathya Sai Organisation makes an important improvement to the health and care of the local people. In addition, the charity donated £2,016 to local charities in London during the year.

The expenditure has again been fully financed by donations and voluntary contributions from members. The members are fully committed to this service, and this is the cornerstone of the charity's continuing success.

The outlook for the current year remains good, however the Board of Trustees will have to continue their effort more vigorously to ensure the future is well secured.

Risk Management and Reserves Policy.

The Trustees actively review the major risk which the charity faces on a regular basis and considering the continuous drop in donations and voluntary contributions resolved to decrease the reserves to the current level. There is every confidence that the charity will be able to continue with the present level of activity in the future.

Trustees Responsibilities in relation to the financial Statements.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- States whether applicable accounting standards and statements of recommended practice have been followed subject to departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity's Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by

Mr. S Sreecumar

Chairman.

Independent Examiner's Report to the Trustees of Optical Seva

I report on the accounts of the Charity for the year ended 31st October 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.

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.

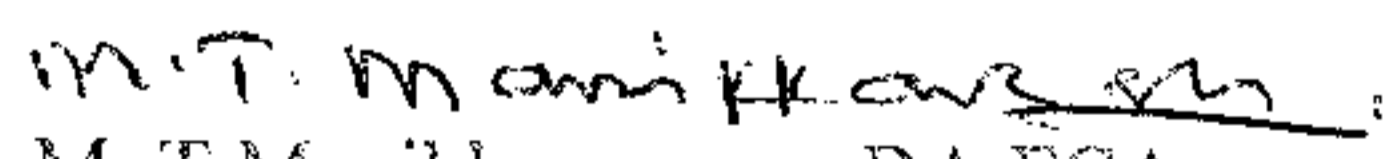
Basis of independent examiner's report

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

OPTICAL SEVA

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31
OCTOBER 2023**

	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Total Funds 2023</u> £	<u>Total Funds 2022</u> £
INCOME AND EXPENDITURE				
Incoming resources				
Members Subscriptions	1,156		1,156	774
Donations	67,520		67,520	23,085
Tax claim	5,845		5,845	5,833
Interest received	284		284	0
	74,806		74,806	29,692
Resources Expended				
Charitable Expenditure:				
Relief And Medical Aid	83,129		83,129	43,597
Bank Charges and Sundry	358		358	257
Total Resources Expended	83,486		83,486	43,854
Net:(outgoing) incoming resources before transfers	(8,680)		(8,680)	(14,162)
Gross transfer between funds				
(Deficit)Surplus For the year	(8,680)		(8,680)	(14,162)
Reconciliation of funds				
Total funds brought forward	61,471	311	61,782	75,944
Total funds carried forward	52,791	311	53,102	61,782

OPTICAL SEVA

BALANCE SHEET AS AT 31 OCTOBER 2023

	General funds £	Designated funds £	Total funds 2023 £	Total funds 2022 £
CURRENT ASSETS				
Cash at Bank and In Hand	52,791	311	53,102	61,783
	52,791	311	53,102	61,783

FUNDS

General Funds	52,791		52,791	61,472
Designated Funds		311	311	311
	52,791	311	53,102	61,783

Approved by the board of trustees and signed on their behalf by

Mr. S Sreecumar

Chairman

OPTICAL SEVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 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.

OPTICAL SEVA

England & Wales - Charity number 1087388

Accounts

*

OPTICAL SEVA
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

Charity Registered Number 1087388

OPTICAL SEVA

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 2022

CONTENTS	PAGE
Trustees and Advisers	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

OPTICAL SEVA

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31ST OCTOBER 2022

Trustees

Mr.S.Sreecumar	(Chairperson
Mr.S.Jeganathan	(Secretary)
Mr.S.Uthayanan	(Treasurer)
Dr.M.Kaneshanathan	
Dr.M. Viswanathan	
Mr.N.Shanmugathas	
Mrs.D.Shanmugathas	
Mr.Anup Karia	
Mr S.Tharmendiran	

Principal office

19 Highbanks Road
Hatchend
Middx. HA5 4AR

Independent Examiner

M.T.Manikkavasagan BA FCA
7 Manning gardens
Kenton,
Harrow
Middx.
HA30PF

Bankers

Bank of Baroda
2 Ealing Road
Wembley Branch
Middx.
HA04TL

OPTICAL SEVA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

Financial Statements

The Trustees present their report along with the financial statements of the charity for the year ended 31 October 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objects.

Optical Seva is a voluntary organisation registered as a charity having a constitution as its governing document.

The main objects of the Charity are the promotion of Public health, Medical research and Training, Relieve of Poverty and providing aid to Hospitals for equipment and medical care.

Organisation;

Membership of the Charity is open to any person over the age of 21 years interested in furthering the objects of the Charity. The members of the Charity elect the Board of Trustees and they hold office for a period of three years and the founder members of Board shall remain in office for a period of six years and shall be eligible for re- election. The Trustees who have served during the year and since the year-end are set out on page 2. No trustees received any remuneration or benefits from the charity during the year.

Achievements and Performance 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 £29,692 in the year and a total sum of £41,581 were donated towards Sri Sathya Sai free medical care project in India.. The trustees believe that the work they do jointly with Sri Sathya Sai Organisation makes an important improvement to the health and care of the local people. In addition, the charity donated £2,016 to local charities in London during the year. The expenditure has again been fully financed by donations and voluntary contributions from members. The members are fully committed for this service and this is the cornerstone of the charity's continuing success. The outlook for the current year remains good, however the Board of Trustees will have to continue their effort more vigorously to ensure the future is well secured.

Risk Management and Reserves Policy.

The Trustees actively review the major risk which the charity faces on a regular basis and in light of the continuous drop in donations and voluntary contributions resolved to decrease the reserves to the current level. There is every confidence that the charity would be able to continue with the present level of activity in the future.

Trustees Responsibilities in relation to the financial Statements.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

States whether applicable accounting standards and statements of recommended practice have been followed subject to departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity's Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by



Mr . S. Sreecumar

Chairman.

Independent Examiner's Report to the Trustees of Optical Seva

I report on the accounts of the Charity for the year ended 31st October 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.

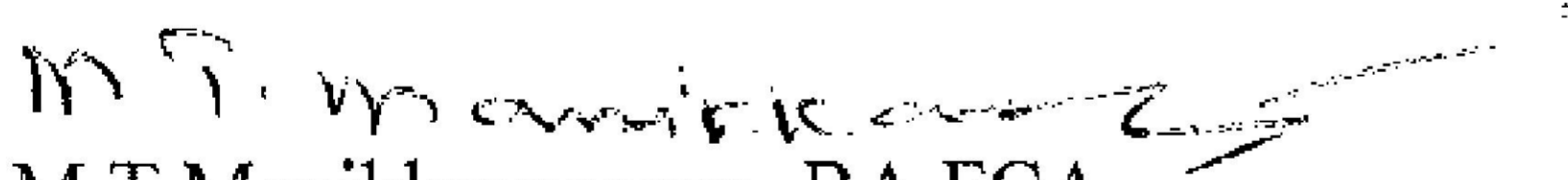
Basis of independent examiner's report

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 OPF

OPTICAL SEVA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	<u>General Funds</u> £	<u>Designated Funds</u> £	Total Funds <u>2,022</u> £	Total Funds <u>2,021</u> £
<u>INCOME AND EXPENDITURE</u>				
Incoming resources				
Members Subscriptions	774		774	789
Donations	23,085		23,085	23,273
Tax claim	5,833		5,833	6,141
Interest received	0		0	138
	29,692		29,692	30,341
Resources Expended				
Charitable Expenditure:				
Relief And Medical Aid	43,597		49,597	49,939
Bank Charges And Sundry	257		257	318
Total Resources Expended	43,853		43,853	50,257
Net(outgoing) incoming resources before transfers	-14,161		-19,916	-19,916
Gross transfer between funds				
(Deficit)Surplus For the year	-14,161		-14,161	-19,916
Reconciliation of funds				
Total funds brought forward	75,633	311	75,944	95,860
Total funds carried forward	61,472	311	61,783	75,944

OPTICAL SEVA

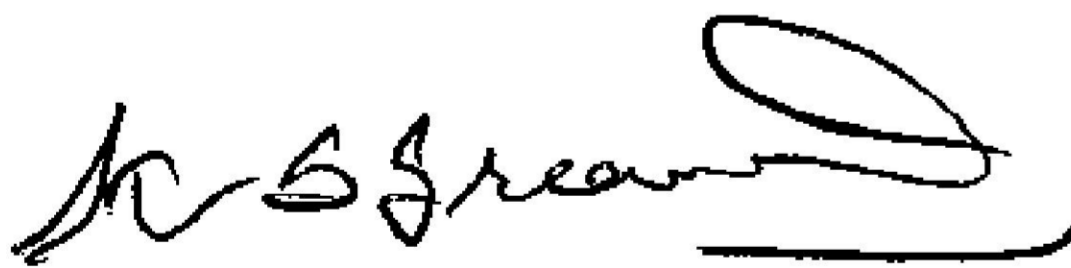
BALANCE SHEET AS AT 31 OCTOBER 2022

	GENERAL FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2022	TOTAL FUNDS 2020
	£	£	£	£
<u>CURRENT ASSETS</u>				
Cash at Bank and In Hand	61,472	311	61,783	75,944
	61,472	311	61,783	75,944

FUNDS

General Funds	61,472		61,472	75,633
Designated Funds		311	311	311
	61,472	311	61,783	75,944

Approved by the board of trustees and signed on their behalf by



Mr. S. Sreecumar

Chairman

OPTICAL SEVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 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.

OPTICAL SEVA

England & Wales - Charity number 1087388

Accounts

OPTICAL SEVA
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

Charity Registered Number 1087388

OPTICAL SEVA

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 2021

CONTENTS	PAGE
Trustees and Advisers	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

OPTICAL SEVA

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31ST OCTOBER 2021

Trustees

Mr.S.Sreecumar	(Chairperson
Mr.S.Jeganathan	(Secretary)
Mr.S.Uthayanan	(Treasurer)
Dr.M.Kaneshanathan	
Dr.M. Viswanathan	
Mr.N.Shanmugathas	
Mrs.D.Shanmugathas	
Mr.Anup Karia	
Mr S.Tharmendiran	

Principal office

10 The Drive
Edgware
Middx. HA8 8PT

Independent Examiner

M.T.Manikkavasagan BA FCA
7 Manning gardens
Kenton,
Harrow
Middx.
HA30PF

Bankers

Bank of Baroda
2 Ealing Road
Wembley Branch
Middx.
HA04TL

OPTICAL SEVA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2021

Financial Statements

The Trustees present their report along with the financial statements of the charity for the year ended 31 October 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objects.

Optical Seva is a voluntary organisation registered as a charity having a constitution as its governing document.

The main objects of the Charity are the promotion of Public health, Medical research and Training, Relieve of Poverty and providing aid to Hospitals for equipment and medical care.

Organisation;

Membership of the Charity is open to any person over the age of 21 years interested in furthering the objects of the Charity. The members of the Charity elect the Board of Trustees and they hold office for a period of three years and the founder members of Board shall remain in office for a period of six years and shall be eligible for re- election. The Trustees who have served during the year and since the year-end are set out on page 2. No trustees received any remuneration or benefits from the charity during the year.

Achievements and Performance 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 £30,341 in the year and a total sum of £49,939 were donated towards Sri Sathya Sai free medical care project in India.. The trustees believe that the work they do jointly with Sri Sathya Sai Organisation makes an important improvement to the health and care of the local people. No other donations were made during the year. The expenditure has again been fully financed by donations and voluntary contributions from members. The members are fully committed for this service and this is the cornerstone of the charity's continuing success. The outlook for the current year remains good, however the Board of Trustees will have to continue their effort more vigorously to ensure the future is well secured.

Risk Management and Reserves Policy.

The Trustees actively review the major risk which the charity faces on a regular basis and in light of the continuous drop in donations and voluntary contributions resolved to decrease the reserves to the current level. There is every confidence that the charity would be able to continue with the present level of activity in the future.

Trustees Responsibilities in relation to the financial Statements.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the trustees are required to:

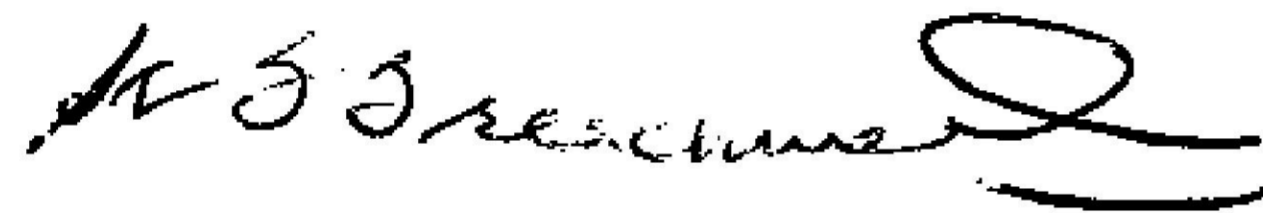
Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

States whether applicable accounting standards and statements of recommended practice have been followed subject to departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity's Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by



Mr . S. Sreecumar Chairman.

Independent Examiner's Report to the Trustees of Optical Seva

I report on the accounts of the Charity for the year ended 31st October 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.

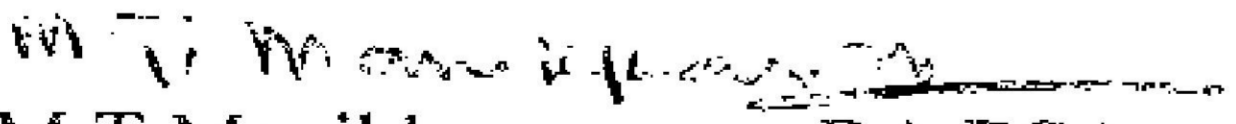
Basis of independent examiner's report

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

OPTICAL SEVA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2021

	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Total Funds</u> 2,021 £	<u>Total Funds</u> 2,020 £
<u>INCOME AND EXPENDITURE</u>				
Incoming resources				
Members Subscriptions	789		789	819
Donations	23,273		23,273	24,453
Tax claim	6,141		6,141	6,349
Interest received	138		138	886
	30,341		30,341	32,507
Resources Expended				
Charitable Expenditure:				
Relief And Medical Aid	49,939		49,939	45,649
Bank Charges And Sundry	318		318	259
Total Resources Expended	50,257		50,257	45,908
Net(outgoing) incoming resources before transfers	-19,916		-19,916	-13,401
Gross transfer between funds				
(Deficit)Surplus For the year	-19,916		-19,916	-13,401
Reconciliation of funds				
Total funds brought forward	95,549	311	95,860	109,261
Total funds carried forward	75,633	311	75,944	95,860

OPTICAL SEVA

BALANCE SHEET AS AT 31 OCTOBER 2021

	GENERAL FUNDS	DESIGNATED FUNDS	TOTAL FUNDS 2021	TOTAL FUNDS 2020
	£	£	£	£
<u>CURRENT ASSETS</u>				
Cash at Bank and In Hand	75,633	311	75,944	95,860
	75,633	311	75,944	95,860
FUNDS				
General Funds	75,633		75,633	95,549
Designated Funds		311	311	311
	75,633	311	75,944	95,860

Approved by the board of trustees and signed on their behalf by



Mr. S. Sreecumar

Chairman

OPTICAL SEVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st OCTOBER 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.

OPTICAL SEVA

England & Wales - Charity number 1087388

Accounts

OPTICAL SEVA
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020



Charity Registered Number 1087388

OPTICAL SEVA

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

CONTENTS	PAGE
Trustees and Advisers	2
Trustee's Report	3-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

OPTICAL SEVA

TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31ST OCTOBER 2020

Trustees

Mr.S.Sreecumar	(Chairperson)
Mr.S.Jeganathan	(Secretary)
Mr.S.Uthayanan	(Treasurer)
Dr.M.Kaneshanathan	
Dr.M. Viswanathan	
Mr.N.Shanmugathas	
Mr.D.Shanmugathas	
Mr.Anup Karia	
Mr S.Tharmendiran	

Principal office

10 The Drive
Edgware
Middx. HA8 8PT

Independent Examiner

M.T.Manikkavasagan BA FCA
7 Manning gardens
Kenton,
Harrow
Middx.
HA3OPF

Bankers

Bank of Baroda
2 Ealing Road
Wembley Branch
Middx.
HAO 4TL

OPTICAL SEVA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2020

Financial Statements

The Trustees present their report along with the financial statements of the charity for the year ended 31 October 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objects.

Optical Seva is a voluntary organisation registered as a charity having a constitution as its governing document.

The main objects of the Charity are the promotion of Public health, Medical research and Training, Relieve of Poverty and providing aid to Hospitals for equipment and medical care.

Organisation;

Membership of the Charity is open to any person over the age of 21 years interested in furthering the objects of the Charity. The members of the Charity elect the Board of Trustees and they hold office for a period of three years and the founder members of Board shall remain in office for a period of six years and shall be eligible for re-election. The Trustees who have served during the year and since the year-end are set out on page 2. No trustees received any remuneration or benefits from the charity during the year.

Achievements and Performance 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 £32507, .in the year and a total sum of £43,633, were donated towards Sri Sathya Sai free medical care project in India.. The trustees believe that the work they do jointly with Sri Sathya Sai Organisation makes an important improvement to the health and care of the local people.In addition the charity donated £2016 to local Hospitals in London.This has again been fully financed by donations and voluntary contributions from members. The members are fully committed for this service and this is the cornerstone of the charity's continuing success. The outlook for the current year remains good, however the Board of Trustees will have to continue their effort more vigorously to ensure the future is well secured.

Risk Management and Reserves Policy.

The Trustees actively review the major risk which the charity faces on a regular basis and in light of the continuous drop in donations and voluntary contributions resolved to increase the reserves to the current level. There is every confidence that the charity would be able to continue with the present level of activity in the future.

Trustees Responsibilities in relation to the financial Statements.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

States whether applicable accounting standards and statements of recommended practice have been followed subject to departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity's Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by



Mr.S.Sreecumar - Chairman.

Independent Examiner's Report to the Trustees of Optical Seva

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

OPTICAL SEVA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2020

	General Funds	Designated Funds	Total Funds 2,020	Total Funds 2,019
	£	£	£	£
<u>INCOME AND EXPENDITURE</u>				
<u>Incoming resources</u>				
Members Subscriptions	819		819	843
Donations	24,453		24,453	25,293
Sundry receipt			0	27
Tax Claim	6,349		6,349	6,678
Interest Received	886		886	895
	32,507		32,507	33,736
Resources Expended				
Charitable Expenditure:				
Relief And Medical Aid	45,649		45,649	88,244
Bank Charges And Sundry	259		259	328
Hall Hire			0	27
Total Resources Expended	45,908		45,908	88,599
Net(outgoing) incoming resources before transfers	-13,401		-13,401	-54,863
Gross transfer between funds				
(Deficit)Surplus For the year	-13,401		-13,401	-54,863
Reconciliation of funds				
Total funds brought forward	108,950	311	109,261	164,124
Total funds carried forward	95,549	311	95,860	109,261

OPTICAL SEVA

BALANCE SHEET AS AT 31 OCTOBER 2020

	<u>GENERAL</u> <u>FUNDS</u> £	<u>DESIGNATED</u> <u>FUNDS</u> £	<u>TOTALFUNDS</u> 2020 £	<u>TOTALFUNDS</u> 2019 £
<u>CURRENT ASSETS</u>				
Cash at Bank and In Hand	95,549	311	95,860	109,261
Debtors				
	<u>95,549</u>	<u>311</u>	<u>95,860</u>	<u>109,261</u>
 FUNDS				
General Funds	95,549		95,549	108,950
Designated Funds		311	311	311
	<u>95,549</u>	<u>311</u>	<u>95,860</u>	<u>109,261</u>

Approved by the board of trustees and signed on their behalf by



Mr.S.Sreecumar

Chairman

OPTICAL SEVA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020

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.