

RATNAM FOUNDATION

England & Wales · Charity number 1108787

Details

Status Registered

Legal form Trust

Registered 2005-04-01

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

Contact

Address 179 Norval Road
Wembley
HA0 3SX

Phone 07956541844

Email nsaro@hotmail.com

Website www.ratnamfoundation.com

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED PEOPLE IN SRI LANKA THROUGH THE PROVISION OF FINANCIAL ASSISTANCE FOR THE PROVISION OF NECESSARY RESOURCES; AND2) TO PROMOTE AND PROTECT GOOD HEALTH AMONG THE TAMIL COMMUNITY IN SRI LANKA BY THE PROVISION OF FINANCIAL ASSISTANCE IN PARTICULAR BUT NOT EXCLUSIVELY FOR THE DEVELOPMENT OF INFRASTRUCTURE, MEDICAL CENTRE, CARE HOMES, MEDICAL SUPPLIES AND CLINICAL RESOURCES.

Activities: Education/TrainingMedical HealthRelief of poverty

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Sri Lanka
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£99,562	£35,809	-	-
2024-03-31	£48,294	£54,058	-	-
2023-03-31	£49,477	£86,473	-	-
2022-03-31	£65,234	£60,671	-	-
2021-03-31	£115,005	£92,943	-	-

Trustees

Name	Role	Appointed
Dr Ratnam Niththyananthan	Chair	
Arulampalam Anandharajah		2025-08-09
Janardhanan Ratnasabapathy		2018-05-31
Sarojinidevi Niththyananthan		

RATNAM FOUNDATION

England & Wales - Charity number 1108787

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Ratnam Foundation

Trustee's annual report and annual accounts

For the year ended 31st March 2025

Ratnam Foundation

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Ratnam Foundation

Charity information for the year ended 31st March 2025

Charity Name and Number

Ratnam Foundation: Registered Charity Number 1108787

Correspondence Address

179 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Dr Ratnam Nithiyananthan – Chairman
Mrs Sarojinidevi Nithiyananthan – Treasurer
Mr Janardhanan Ratnasabapathy – Secretary
Mrs Chiththrakumari Ravichandran

Independent Examiner

Mr M Kumaradevan
12 Egerton Road
Wembley
Middlesex HA0 4ES

Ratnam Foundation

Trustees annual report for the year ended 31st March 2025

Since its inception in 2005, the Ratnam Foundation has remained committed to uplifting the Tamil community in Sri Lanka. Our mission continues to evolve, guided by the belief that education, health, and community resilience are the cornerstones of lasting progress. Over the past year, the Foundation has concentrated on initiatives that empower disadvantaged families by opening doors to quality education. Learning resources have been extended to students who might otherwise be excluded from opportunity. By investing in young minds, we are nurturing a generation equipped to lead with knowledge and confidence. Looking ahead, the Ratnam Foundation will continue to champion initiatives that combine compassion with practicality, ensuring that every resource we invest brings measurable benefit to the communities we serve.

Management and Governance Arrangements

The Ratnam Foundation trust deed requires a minimum of three trustees. When additional trustees are needed, the Foundation identifies and appoints suitable individuals to serve.

- **Founding Trustees:** Dr. Ratnam Niththyananthan and Mrs. Sarojinidevi Niththyananthan have served since the Foundation's establishment on 1 April 2005. They have been re-elected for successive three-year terms in 2008, 2011, 2014, 2017, 2020, and 2024.
- **Current Trustees:** Mr. Janardhanan Ratnasabapathy joined the Board on 31 May 2018 and was re-elected in 2021 and 2024. Mrs. Chithrakumary Ravichandran was appointed on 20 March 2022. Both Mr. Ratnasabapathy and Mrs. Ravichandran play an active role in governance and oversee several new initiatives.
- **Former Trustees:** Mr. Kannan Niththyananthan and Mr. Selvadurai Tharmarajah, though no longer serving as trustees, continue to provide valuable advice and guidance to the Foundation.

Procedure and policy for grant making.

The trustees meet regularly to guide the trust's grant-making activities, ensuring that decisions reflect both strategic priorities and community needs. Applications are reviewed not only for financial feasibility but also for their potential to deliver meaningful outcomes.

Our approach emphasizes openness and dialogue: applicants are encouraged to share their vision, and trustees engage directly to understand the challenges and opportunities each project presents. This collaborative exchange allows us to identify initiatives that align with the trust's mission and demonstrate strong potential for long-term success.

Funding decisions are made with a focus on sustainability, equity, and measurable impact. By supporting projects that combine innovation with practicality, the trust seeks to maximize the benefit of its resources and strengthen partnerships that drive positive change.

Achievements and Performance of the Trust

Despite the challenges in fundraising, we successfully continued our existing projects while also initiating new and innovative ones. Among these are the Correctional Therapy Initiative in Jaffna prisons for individuals struggling with drug addiction, capacity-building programs for smart board users, active global citizenship training, the establishment of a plant sales centre at Vavuniya University, and an interest-free microcredit scheme for women-headed families. The trust also continued to support computer and tuition centre projects through the Centre for Child and Youth Empowerment. In addition, it strengthened educational opportunities by providing smart boards to numerous schools across the Northern, Eastern, and Hill Country provinces. This initiative has greatly encouraged students in their learning processes, both inside and outside the classroom.

New Projects

Drug Addiction: In Sri Lanka, drug addiction has contributed significantly to the incarceration of many individuals, resulting in overcrowded prisons. To address this issue, the Ratnam Foundation, in partnership with IMHO USA, has launched a correctional therapy project in Jaffna prisons. This initiative provides inmates with vocational training opportunities such as tailoring, welding, and computer classes, helping them acquire practical skills for rehabilitation and reintegration into society.

Leadership Training: The leadership training program was designed to develop essential skills in self-awareness, self-confidence, teamwork, communication, planning, time management, and presentation. With the goal of nurturing future leaders, training sessions were conducted in the Vallikamam Zone and the Thenmaradchy Zone.

Financial review and investment Policy

The net profit after grants and operational expenses were £63,753. At the end of the fiscal year, the reserves were £199,618. The reserve policy is reviewed annually for adequacy.

Plans for future periods.

The trustees will continue by providing financial assistance in comparable way to the recent past. The trust will continue with an emphasis on the area of grants but retaining flexibility as to the timing and scale of the projects involved.

Independent Examiner

The trustees have asked their independent examiner to conduct an independent examination on the trust's finances. The independent examiners report is attached.

Signed on behalf of the trustees.


Dr R Niththyananthan

Chairperson Date: 15th December 2025


Ratnam Foundation Statement of Financial Activities for the year ended 31st March 2025

	Unrestricted Funds	Total Funds	Total funds
		2025	2024
	£	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary Income: Donations	87,143	87,143	39,260
Interest Received	1,967	1,967	1,466
HMRC IR Charity	10,452	10,452	7,568
Total incoming resources	99,562	99,562	48,294
Resources expanded			
charitable activities			
Educational organisations and facilities	33,790	33,790	51,335
Food Relief	332	332	518
Health organisations	810	810	1,259
	34,932	34,932	53,112
Governance Cost	877	877	945
Total Resources expended	35,809	35,809	54,058
Net Incoming resources	63,753	63,753	(5,763)
Reconciliations of funds			
Total Funds brought forward	135,865	135,865	141,629
Total Funds brought forward	199,618	199,618	135,865

Ratnam Foundation Balance Sheet
As of 31st March 2025

	£	£
Current Assets		
Cash at Bank and in Hand	200,200	136,115
Current Liabilities		
Creditors Amounts falling due within one year	<u>250</u>	<u>250</u>
Net Current assets	199,950	135,865
Net assets	199,950	135,865
Unrestricted Funds	199,950	135,865
Total Funds	199,950	135,865

The financial statements on pages 5 to 9 were approved by the trustees on 3rd November 2025 and signed on their behalf by:


Dr R Niththyananthan
Chair

Date: 15th December 2025

Ratnam Foundation

Notes to the financial statements for the year ended 31st March 2025

1. Accounting Policies

In preparing the accounts the accounts the following accounting policies have been followed:

- a. The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. the accounts are in accordance with applicable accounting standards, the charities SORP 2019 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b. Investment income is recorded when receivable.
- c. Gift aid reclaimable on donations to the charity is included with the amount received
- d. Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary, or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e. other expenditure is included in the accounts on an accrual's basis. Irrecoverable VAT is charged to the SOFA as incurred.

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Related party transactions

None of the trustees was paid any remunerations or expenses by the charity during the year

4. Analysis of charitable expenditure

the total amount of charitable activities and grants paid analysed in relation to each activity group was as follows:

Programme	Institution	Grant Funding		Support
		Individuals	Cost	Total
	£	£	£	£
Educational	33,790	-		33,790
Food Relief	332			332
Health Organisations	810	-		810
	<u>34,932</u>	-		<u>34,932</u>
5. Governance Cost				£
Office costs				627
Independent Examiners Fees				<u>250</u>
				877
6. Analysis of Creditors				
Independent examiner's fees				<u>250</u>
7 Analysis of funds' assets and liabilities				
			Unrestricted Fund	
				£
Fixed Assets				-
Current assets		200,200		
Current Liabilities		(250)		199,950
				<u>199,950</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the Discretion of the trustees.

Independent examiner's report to the Trustees of Ratnam Foundation

We have reported the financial statements of Ratnam Foundation for the year ended 31st March 2025, which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out there.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the Act) and the independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the charity Commission (under section 43(7)(b) of the Act); and
- To state whether particular matters have come to our attention. Examine the account (under section 43 of the Act)

Basis of the independent examiner's report

Our examination was conducted by the General Directions given by the Charity Commissioners. An examination includes are view of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of an unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be needed in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as of 31 March 2025 and of its loss for the year then ended.
- the financial statements have been properly prepared in accordance with the Charity Act 1993.
- the information given in the Trustees' Report is consistent with the financial statements.

M. Kumaradevan

M.Kumaradevan, Independent Examiner
The Chartered Institute of Management Accountants
Wembley, Middlesex
15th December 2025

RATNAM FOUNDATION

England & Wales - Charity number 1108787

Accounts

Ratnam Foundation

Trustee's annual report and annual accounts

For the year ended 31st March 2024

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Ratnam Foundation

Charity information for the year ended 31st March 2024

Charity Name and Number

Ratnam Foundation: Registered Charity Number 1108787

Correspondence Address

179 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Dr Ratnam Nithiyananthan – Chairman
Mrs Sarojinidevi Nithiyananthan – Treasurer
Mr Janardhanan Ratnasabapathy – Secretary
Mrs Chiththrakumari Ravichandran

Independent Examiner

Mr M Kumaradevan
The Chartered Institute of Management Accountants
12 Egerton Road
Wembley HA0 4ES

Ratnam Foundation

Trustees annual report for the year ended 31st March 2024

The Ratnam Foundation was established as a charitable trust on April 1, 2005, with the purpose of assisting the Tamil community in Sri Lanka and abroad. A primary objective of the trust is to enhance the education of the socially and economically disadvantaged in Sri Lanka by providing them with the necessary tools to raise educational standards. Additionally, the trust aims to protect and promote good health within the Tamil community in Sri Lanka through advice, guidance, and financial support. The trust actively contributes to infrastructure development by supporting medical centers, supplying medical equipment and resources, and offering free medication to those in need.

Management and Governance arrangements

The Ratnam Foundation trust deed provides for a minimum of three trustees. When additional trustees are required, the trust identifies and appoints suitable individuals. The current trustees, Dr Ratnam Niththyananthan and Mrs Sarojinidevi Niththyananthan, have held office since the foundation's inception on 1st April 2005. They were re-elected for three-year terms in 2008, 2011, 2014, 2017, 2020 and 2023. Mr Janardhanan Ratnasabapathy joined us on 31st May 2018 and was re-elected in 2021. Mrs Chithrakumary Ravichandran joined on 20th March 2022. Both Mr Janardhanan Ratnasabapathy and Mrs Chithrakumary Ravichandran are actively involved and oversee several new projects. Our former trustees, Mr Kannan Niththyananthan and Mr Selvadurai Tharmarajah continued to provide valuable advice and guidance.

Procedure and policy for grant making

The trustees convene as needed, typically at least once a quarter, to assess grant applications and review progress on ongoing projects. Project proposals undergo careful evaluation, considering available funding, resource availability, and the trust's support needs. Prioritization ensures that the most essential and feasible projects receive funding within available resources. The process of vetting projects occurs over a period of time. During this duration, inquiries are made to applicants, and essential data is collected either through correspondence or by conducting site visits with trustees¹. This meticulous approach ensures that businesses partner with the best vendors for their projects, ultimately driving project success,

Achievements and Performance of the Trust

The impact of COVID-19 and resulting unemployment severely affected our fundraising activities. Despite these challenges, we managed to continue with existing projects and

initiate new, innovative ones. The trust continued to support computer centre projects through the Centre for Child and Youth Empowerment, Sivan Arul Foundation, and Kalvi Vazhchchi Arakkaddalai in various centres. Additionally, the trust supported education by providing smart boards to many schools in the North, East, and Hill Country provinces. This initiative encourages students in their learning processes both inside and outside the classroom.

New Projects

1. Honouring Grade 5 Scholarship Winners Ratnam Foundation invited all the Grade 5 scholars from Vallikamam, Thenmardchi, and Theevakam educational zones, totalling 491 students, and honoured them at Veerasingham Hall. Their respective head teachers and class teachers, numbering 110, were also honoured.

2. Painting Competition to Commemorate Malayagam 200 Two hundred years ago, Tamils from South India were brought to work in the coffee plantations in Sri Lanka by the British. They lived in miserable conditions and remained stateless without citizenship rights. Ratnam Foundation, together with Vimbum, UK, organised a painting competition among the upcountry Tamils to highlight their plight to the outside world. The winners were honoured with cash prizes.

Financial review and investment Policy

The net loss after grants and operational expenses were £5,764. At the end of the financial year, the reserves were £135,865. The reserve policy is reviewed annually for adequacy.


Plans for future periods.

The trustees will continue by providing financial assistance in similar way to the recent past. The trust will continue with an emphasis on the area of grants but retaining flexibility as to the timing and scale of the projects involved.

Independent Examiner

The trustees have asked their independent examiner to carry out an independent examination on the trust's finances. The independent examiners report is attached.

Signed on behalf of the trustees.


Dr R Niththyananthan

Chairperson Date:

18-12-24

Ratnam Foundation Statement of Financial Activities for the year ended 31st March 2024

	Unrestricted Funds	Total Funds	Total funds
		2024	2023
	£	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary Income: Donations	39,260	39,260	40,084
Interest Received	1,466	1,466	317
HMRC IR Charity	7,568	7,568	9,077
Total incoming resources	48,294	48,294	49,477
Resources expended			
charitable activities			
Educational organisations and facilities	51,335	51,335	81,258
Food Relief	518	518	3,802
Health organisations	1,259	1,259	702
	53,112	53,112	85,762
Governance Cost	945	945	713
Total Resources expended	54,058	54,058	85,475
Net Incoming resources	(5,763)	(5,763)	(36,996)
Reconciliations of funds			
Total Funds brought forward	141,629	141,629	178,625
Total Funds brought forward	135,865	135,865	141,629

Ratnam Foundation Balance Sheet
As of 31st March 2024

	£	£
Current Assets		
Cash at Bank and in Hand	136,115	141,879
Current Liabilities		
Creditors Amounts falling due within one year	<u>250</u>	<u>250</u>
Net Current assets	135,865	141,629
Net assets	135,865	141,629
Unrestricted Funds	135,865	141,629
Total Funds	135,865	141,629

The financial statements on pages 5 to 9 were approved by the trustees on 16 December 2024 and signed on their behalf by:


Dr R Niththyananthan
Chair

Date: 10-12-24

Ratnam Foundation

Notes to the financial statements for the year ended 31st March 2024

1. Accounting Policies

In preparing the accounts the accounts the following accounting policies have been complied with:

- a. The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. the accounts are in accordance with applicable accounting standards, the charities SORP 2019 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b. Investment income is recorded when receivable.
- c. Gift aid reclaimable on donations to the charity is included with the amount received
- d. Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary, or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e. other expenditure is included in the accounts on an accrual's basis. Irrecoverable VAT is charged to the SOFA as incurred.

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Related party transactions

None of the trustees was paid any remunerations or expenses by the charity during the year

4. Analysis of charitable expenditure

the total amount of charitable activities and grants paid analysed in relation to each activity group was as follows:

Programme	Institution	Grant Funding		Support
		Individuals	Cost	Total
	£	£	£	£
Educational	51,335	-		51,335
Food Relief	518			518
Health Organisations	1,259	-		1,259
	<u>53,112</u>	-		<u>53,112</u>

5. Governance Cost

£

Office costs

695

Independent Examiners Fees

250

945

6. Analysis of Creditors

Independent examiner's fees

250

7 Analysis of funds' assets and liabilities

Unrestricted Fund

£

Fixed Assets

-

Current assets

136,115

Current Liabilities

(250)

135,865

135,865

The unrestricted funds of the charity may be applied for any charitable purpose at the Discretion of the trustees.

Independent examiner's report to the Trustees of Ratnam Foundation

We have reported the financial statements of Ratnam Foundation for the year ended 31st March 2024, which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the Act) and the independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the charity Commission (under section 43(7)(b) of the Act);and
- To state whether particular matters have come to our attention. Examine the account (under section 43 of the Act)

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a view of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanation 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as of 31 March 2024 and of its loss for the year then ended.
- the financial statements have been properly prepared in accordance with the Charity Act 1993.
- the information given in the Trustees' Report is consistent with the financial statements.



M.Kumaradevan, Independent Examiner

The Chartered Institute of Management Accountants

Wembley, Middlesex

10 December 2024

RATNAM FOUNDATION

England & Wales - Charity number 1108787

Accounts

Ratnam Foundation

Trustee's annual report and annual accounts

For the year ended 31st March 2023

Ratnam Foundation

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Ratnam Foundation

Charity information for the year ended 31st March 2023

Charity Name and Number

Ratnam Foundation: Registered Charity Number 1108787

Correspondence Address

179 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Dr Ratnam Nithiyanthan – Chairman
Mrs Sarojinidevi Nithiyanthan – Treasurer
Mr Janardhanan Ratnasabapathy – Secretary
Mrs Chiththrakumari Ravichandran

Independent Examiner

Mr M Kumaradevan
The Chartered Institute of Management Accountants
12 Egerton Road
Wembley HA0 4ES

Ratnam Foundation

Trustees annual report for the year ended 31st March 2023

Our organisation, Ratnam Foundation, was established on 1st April 2005 with a vision to support the underprivileged sections of society in education and health sectors. The recent economic crisis in Sri Lanka has pushed many parents into poverty, leading to a surge in demand for assistance from various organisations. This posed a significant challenge to our organisation in choosing the most urgent and relevant work that aligned with our objectives. I would like to express my sincere gratitude to all members of the board of trustees, donors, well-wishers and the volunteers for their dedication and commitment to achieve the goal in these tough times.

Management and Governance arrangements

The present trustees, namely Dr Ratnam Niththyananthan and Mrs Sarojinidevi Niththyananthan, have held office since inception, 1st April 2005, although they were re-elected for a period of three years in 2008, 2011, 2014, 2017 and 2020. The trust deed provides for a minimum of three trustees. Mr Janardhanan Ratnasabapathy joined us on 31st May 2018 and was re-elected in 2021. Mrs Chithrakumary Ravichandran joined us from 20th March 2022. Both Mr Janardhanan Ratnasabapathy and Mrs Chithrakumary Ravichandran are highly involved and oversee many new projects. Our former trustees, Mr Kannan Niththyananthan and Mr Selvadurai Tharmarajah, continue to give valuable advice and guidance.

Procedure and Policy for grant making.

We work in the field of education, with particular attention to digital education. We receive requests from numerous zonal education offices for smart boards, as well as from various organisations for different projects. The project proposals are carefully evaluated by considering the merits of each application. The trustees meet regularly and approve the projects, as well as the funds necessary for them. At the end of each project, the project organisers are expected to submit an evaluation report detailing the benefits to the recipients, as well as any difficulties and lessons learned in implementing the project.

Achievements and performance of the trust.

We depend heavily on donations from well-wishers in the running of the trust. For the first time, we felt the impact of the covid, and the consequent financial hardship faced by our donors. As a result, our donations went down drastically. Thanks to our reserve fund, which kept us going without any setbacks. During the current year, the trust continued to support the Diabetic Centre at Moolai Hospital, which provides free consultation and medicine to families with low income. The trust continued to support education through smart boards to many schools in the North, East and Hill Country provinces. This method encourages the students in the learning process inside and outside the classrooms.

The Trust also continued to support the tuition centres in Kokuvil and Kondavil. In addition, the trust runs free computer centres at Kokuvil, Kondavil, Puthu murippu, Olumaddu, Karadippokku and Akkaraipattu. These projects help the underprivileged children to improve their knowledge in their studies. The computer centre at Akkaraipattu is recognised by the Tertiary Education Council and conducts courses in NVQ 3 and 4 computing.

New Projects

1. Early Childhood Development

Most of the pre-school teachers do not have any opportunity to participate in “Continuous skill development” training to improve the teaching methodology according to the current trend. At the initiative of International Medical Health Organization USA and Ratnam Foundation few experts sat together and developed a six-day programme and being successfully implemented now.

2. Activity Based Oral English Language programme

There is a severe shortage of English teachers in most of the schools in Sri Lanka. There are no textbooks available for English as a language for grades 1 and 2. In collaboration with IMHO, USA we have started training programme for primary school teachers through activity based oral English training.

Financial review and investment Policy

The net loss after grants and operational expenses were £ 36,996. At the end of the financial year, the reserves were £141,629. The reserve policy is reviewed annually for adequacy.

Plans for future periods.

The trustees will continue by providing financial assistance in similar way to the recent past. The trust will continue with an emphasis on the area of grants but retaining flexibility as to the timing and scale of the projects involved.

Independent Examiner

The trustees have asked their independent examiner to carry out an independent examination on the trust’s finances. The independent examiners report is attached.

Signed on behalf of the trustees.

Dr R Niththyananthan

Chairperson Date:

Ratnam Foundation Statement of Financial Activities for the year ended 31st March 2023

	Unrestricted Funds	Total Funds	Total funds
		2023	2022
Incoming resources			
Incoming resources from generated funds			
Voluntary Income: Donations	40,084	40,084	47,963
Interest Received	317	317	16
HMRC IR Charity	9,077	9,077	17,255
Total incoming resources	49,477	49,477	65,234
Resources expanded			
charitable activities			
Educational organisations and facilities	81,258	81,258	55,478
Food Relief	3,802	3,802	4,442
Health organisations	702	702	-
	85,762	85,762	59,920
Governance Cost	713	713	751
Total Resources expended	85,475	85,475	60,671
Net Incoming resources	(36,996)	(36,996)	4,562
Reconciliations of funds			
Total Funds brought forward	178,625	178,625	174,063
Total Funds brought forward	141,629	141,629	178,625

**Ratnam Foundation Balance Sheet
As of 31st March 2023**

	Notes	£	£
Current Assets			
Cash at Bank and in Hand		141,879	178,875
Current Liabilities			
Creditors Amounts falling due within one year		<u>250</u>	<u>250</u>
Net Current assets		141,629	178,625
Net assets		141,629	178,625
Unrestricted Funds		141,629	178,625
Total Funds		141,629	178,625

The financial statements on pages 5 to 9 were approved by the trustees on 16 December 2023 and signed on their behalf by:

Dr R Niththyananthan
Chair

Date:

Ratnam Foundation

Notes to the financial statements for the year ended 31st March 2023

1. Accounting Policies

In preparing the accounts the accounts the following accounting policies have been complied with:

- a. The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. the accounts are in accordance with applicable accounting standards, the charities SORP 2019 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b. Investment income is recorded when receivable.
- c. Gift aid reclaimable on donations to the charity is included with the amount received
- d. Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary, or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e. other expenditure is included in the accounts on an accrual's basis. Irrecoverable VAT is charged to the SOFA as incurred.

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Related party transactions

None of the trustees was paid any remunerations or expenses by the charity during the year

4. Analysis of charitable expenditure

the total amount of charitable activities and grants paid analysed in relation to each activity group was as follows:

Programme	Grant Funding			Support
	Institution	Individuals	Cost	Total
	£	£	£	£
Educational	80,692	-	566	81,258
Food Relief	3,802			3,802
Health Organisations	702	-		702
	<u>85,196</u>	<u>-</u>	<u>566</u>	<u>85,761</u>
5. Governance Cost				£
Office costs				463
Independent Examiners Fees				<u>250</u>
				713
6. Analysis of Creditors				
Independent examiner's fees				<u>250</u>
7 Analysis of funds' assets and liabilities				
				Unrestricted Fund
				£
Fixed Assets				-
Current assets		141,879		
Current Liabilities		(250)		141,629
				<u>141,629</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the Discretion of the trustees.

Independent examiner's report to the Trustees of Ratnam Foundation

We have reported the financial statements of Ratnam Foundation for the year ended 31st March 2023, which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the Act) and the independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the charity Commission (under section 43(7)(b) of the Act); and
- To state whether particular matters have come to our attention. Examine the account (under section 43 of the Act)

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a view 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 explanation 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as of 31 March 2023 and of its loss for the year then ended.
- the financial statements have been properly prepared in accordance with the Charity Act 1993.
- the information given in the Trustees' Report is consistent with the financial statements.

M.Kumaradevan, Independent Examiner

The Chartered Institute of Management Accountants
Wembley, Middlesex
16 December 2023

RATNAM FOUNDATION

England & Wales - Charity number 1108787

Accounts

Ratnam Foundation

Trustee's annual report and annual accounts

For the year ended 31st March 2023

Ratnam Foundation

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Ratnam Foundation

Charity information for the year ended 31st March 2023

Charity Name and Number

Ratnam Foundation: Registered Charity Number 1108787

Correspondence Address

179 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Dr Ratnam Nithiyananthan – Chairman
Mrs Sarojinidevi Nithiyananthan – Treasurer
Mr Janardhanan Ratnasabapathy – Secretary
Mrs Chiththrakumari Ravichandran

Independent Examiner

Mr M Kumaradevan
The Chartered Institute of Management Accountants
12 Egerton Road
Wembley HA0 4ES

Ratnam Foundation

Trustees annual report for the year ended 31st March 2023

Our organisation, Ratnam Foundation, was established on 1st April 2005 with a vision to support the underprivileged sections of society in education and health sectors. The recent economic crisis in Sri Lanka has pushed many parents into poverty, leading to a surge in demand for assistance from various organisations. This posed a significant challenge to our organisation in choosing the most urgent and relevant work that aligned with our objectives. I would like to express my sincere gratitude to all members of the board of trustees, donors, well-wishers and the volunteers for their dedication and commitment to achieve the goal in these tough times.

Management and Governance arrangements

The present trustees, namely Dr Ratnam Niththyananthan and Mrs Sarojinidevi Niththyananthan, have held office since inception, 1st April 2005, although they were re-elected for a period of three years in 2008, 2011, 2014, 2017 and 2020. The trust deed provides for a minimum of three trustees. Mr Janardhanan Ratnasabapathy joined us on 31st May 2018 and was re-elected in 2021. Mrs Chithrakumary Ravichandran joined us from 20th March 2022. Both Mr Janardhanan Ratnasabapathy and Mrs Chithrakumary Ravichandran are highly involved and oversee many new projects. Our former trustees, Mr Kannan Niththyananthan and Mr Selvadurai Tharmarajah, continue to give valuable advice and guidance.

Procedure and Policy for grant making.

We work in the field of education, with particular attention to digital education. We receive requests from numerous zonal education offices for smart boards, as well as from various organisations for different projects. The project proposals are carefully evaluated by considering the merits of each application. The trustees meet regularly and approve the projects, as well as the funds necessary for them. At the end of each project, the project organisers are expected to submit an evaluation report detailing the benefits to the recipients, as well as any difficulties and lessons learned in implementing the project.

Achievements and performance of the trust.

We depend heavily on donations from well-wishers in the running of the trust. For the first time, we felt the impact of the covid, and the consequent financial hardship faced by our donors. As a result, our donations went down drastically. Thanks to our reserve fund, which kept us going without any setbacks. During the current year, the trust continued to support the Diabetic Centre at Moolai Hospital, which provides free consultation and medicine to families with low income. The trust continued to support education through smart boards to many schools in the North, East and Hill Country provinces. This method encourages the students in the learning process inside and outside the classrooms.

The Trust also continued to support the tuition centres in Kokuvil and Kondavil. In addition, the trust runs free computer centres at Kokuvil, Kondavil, Puthu murippu, Olumaddu, Karadippokku and Akkaraipattu. These projects help the underprivileged children to improve their knowledge in their studies. The computer centre at Akkaraipattu is recognised by the Tertiary Education Council and conducts courses in NVQ 3 and 4 computing.

New Projects

1. Early Childhood Development

Most of the pre-school teachers do not have any opportunity to participate in "Continuous skill development" training to improve the teaching methodology according to the current trend. At the initiative of International Medical Health Organization USA and Ratnam Foundation few experts sat together and developed a six-day programme and being successfully implemented now.

2. Activity Based Oral English Language programme

There is a severe shortage of English teachers in most of the schools in Sri Lanka. There are no textbooks available for English as a language for grades 1 and 2. In collaboration with IMHO, USA we have started training programme for primary school teachers through activity based oral English training.

Financial review and investment Policy

The net loss after grants and operational expenses were £ 36,996. At the end of the financial year, the reserves were £141,629. The reserve policy is reviewed annually for adequacy.

Plans for future periods.

The trustees will continue by providing financial assistance in similar way to the recent past. The trust will continue with an emphasis on the area of grants but retaining flexibility as to the timing and scale of the projects involved.


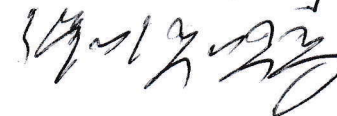
Independent Examiner

The trustees have asked their independent examiner to carry out an independent examination on the trust's finances. The independent examiners report is attached.

Signed on behalf of the trustees.

Dr R Niththyananthan

Chairperson Date:

Ratnam Foundation Statement of Financial Activities for the year ended 31st March 2023

	Unrestricted Funds	Total Funds	Total funds
		2023	2022
Incoming resources			
Incoming resources from generated funds			
Voluntary Income: Donations	40,084	40,084	47,963
Interest Received	317	317	16
HMRC IR Charity	9,077	9,077	17,255
Total incoming resources	49,477	49,477	65,234
Resources expanded			
charitable activities			
Educational organisations and facilities	81,258	81,258	55,478
Food Relief	3,802	3,802	4,442
Health organisations	702	702	-
	85,762	85,762	59,920
Governance Cost	713	713	751
Total Resources expended	85,475	85,475	60,671
Net Incoming resources	(36,996)	(36,996)	4,562
Reconciliations of funds			
Total Funds brought forward	178,625	178,625	174,063
Total Funds brought forward	141,629	141,629	178,625

Ratnam Foundation Balance Sheet
As of 31st March 2023

	Notes	£	£
Current Assets			
Cash at Bank and in Hand		141,879	178,875
Current Liabilities			
Creditors Amounts falling due within one year		<u>250</u>	<u>250</u>
Net Current assets		141,629	178,625
Net assets		141,629	178,625
Unrestricted Funds		141,629	178,625
Total Funds		141,629	178,625

The financial statements on pages 5 to 9 were approved by the trustees on 16 December 2023 and signed on their behalf by:


Dr R Niththyananthan
Chair

Date: 19-12-23

Ratnam Foundation

Notes to the financial statements for the year ended 31st March 2023

1. Accounting Policies

In preparing the accounts the accounts the following accounting policies have been complied with:

- a. The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. the accounts are in accordance with applicable accounting standards, the charities SORP 2019 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b. Investment income is recorded when receivable.
- c. Gift aid reclaimable on donations to the charity is included with the amount received
- d. Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary, or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- e. other expenditure is included in the accounts on an accrual's basis. Irrecoverable VAT is charged to the SOFA as incurred.

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Related party transactions

None of the trustees was paid any remunerations or expenses by the charity during the year

4. Analysis of charitable expenditure

the total amount of charitable activities and grants paid analysed in relation to each activity group was as follows:

Programme	Grant Funding			Support
	Institution	Individuals	Cost	Total
	£	£	£	£
Educational	80,692	-	566	81,258
Food Relief	3,802			3,802
Health Organisations	702	-		702
	<u>85,196</u>	<u>-</u>	<u>566</u>	<u>85,761</u>
5. Governance Cost				£
Office costs				463
Independent Examiners Fees				<u>250</u>
				713
6. Analysis of Creditors				
Independent examiner's fees				<u>250</u>
7 Analysis of funds' assets and liabilities				
				Unrestricted Fund
				£
Fixed Assets				-
Current assets		141,879		
Current Liabilities		(250)		141,629
				<u>141,629</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the Discretion of the trustees.

Independent examiner's report to the Trustees of Ratnam Foundation

We have reported the financial statements of Ratnam Foundation for the year ended 31st March 2023, which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the Act) and the independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the charity Commission (under section 43(7)(b) of the Act); and
- To state whether particular matters have come to our attention. Examine the account (under section 43 of the Act)

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a view of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanation 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as of 31 March 2023 and of its loss for the year then ended.
- the financial statements have been properly prepared in accordance with the Charity Act 1993.
- the information given in the Trustees' Report is consistent with the financial statements.



M. Kumaradevan, Independent Examiner

The Chartered Institute of Management Accountants
Wembley, Middlesex

16 December 2023

RATNAM FOUNDATION

England & Wales - Charity number 1108787

Accounts

Ratnam Foundation

Trustee's annual report and annual accounts

For the year ended 31st March 2021

Ratnam Foundation

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Ratnam Foundation

Charity information for the year ended 31st March 2021

Charity Name and Number

Ratnam Foundation: Registered Charity Number 1108787

Correspondence Address

179 Norval Road
North Wembley
Middlesex
HA0 3SX

Trustees

Dr Ratnam Niththyananthan –Chair
Mrs Sarojinidevi Niththyananthan – Treasurer
Mr Janardhanan Ratnasabapathy – Secretary

Independent Examiner

Mr M Kumaradevan
The Chartered Institute of Management Accountants
12 Egerton Road
Wembley HA0 4ES

Ratnam Foundation

Trustees annual report for the year ended 31st March 2021

Ratnam Foundation was founded on 1st April 2005 and ever since, the foundation has been implementing its vision of helping less fortunate children to survive during the early educational years. At the foundation, we believe that these children have the right to the best possible start in life. The Covid 19 presented an enormous task in achieving these objectives. It is my great pleasure to thank all the members of the board of trustees, donors, well-wishers, and volunteers for rising to the occasion in these difficult times and I have great respect for their commitment to achieve the goal.

Management and Governance arrangements

The trust deed provides for a minimum of three trustees. When there is a need for additional trustee, the trust would identify and appoint suitable person. The present trustees namely Dr Ratnam Niththyananthan and Mrs Sarojindeevi Niththyananthan have held office since inception date is 1st April 2005. They were re-elected for a period of three years in 2008,2011,2014,2017 and 2020. The other trustee Mr Janarthanan Ratnasabapathy who joined us in May 2018 is active in overseeing new projects. Our former trustees Mr Kannan Niththyananthan and Mr Selvadurai Tharmarajah continues to give valuable advice and guidance.

Procedure and Policy for grant making

The project proposals are evaluated carefully by considering the merits of each application. The vetting of each application is carried out over a period. During this period enquires will be made from each applicant and if necessary, a representative of the trust will visit the site to satisfy the need and the validity of the project. The trustees usually meet once a quarter to consider the applications and approve the finance necessary for the project. At the end of the project, the recipient is expected to submit a report outlining the outcome of the project.

Achievements and performance of the trust

During the current year we could not organise any fund-raising activities due to the Co Vid situation. However, we received generous funding from our well-wishers to continue with our projects without any financial constraints. During the year, the trust continued to support the Diabetic Centre at Moolai Hospital and providing Smart Classroom facility to

several schools in the underprivileged area. The trust runs free tuition centres at Kokuvil and Kondavil. In addition, the trust runs free Computer Centres at Kokuvil, Kondavil, Olumadu, Puthu Murrippu, Karadipokku and Akkaripattu. These projects are meant to improve the education standard of the underprivileged students.

New Projects

The trust was happy to join hands with **Meals for NHS** and donate a sum of £8,000 towards the project of feeding the NHS staff during the Covid Period in the UK. The trust also spent a further sum of £16,898 towards providing dry foods for the needy in the North and East of Sri Lanka.

Financial review, investment policy and reserves

The net profit after grants and operational expenses were £22,062. At the end of the financial year, the reserves were £174,063. The reserves policy is reviewed annually for adequacy.

Plans for future periods

The trustees will continue by providing financial assistance in a similar way to the recent past. The trust will continue with an emphasis on the area of grants but retaining flexibility as to the timing and scale of the projects involved.

Independent examiner

The trustees have asked their independent examiner to carry out an independent examination of the trust's finances. The independent examiners report is attached.

Signed on behalf of the trustees


Dr R Nithithyananthan

Chairperson

Date: 

Ratnam Foundation Statement of Financial Activities for the year ended 31st March 2021

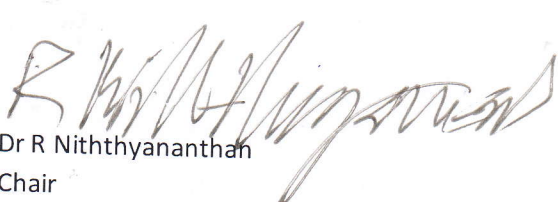
	Unrestricted Funds	Total Funds	Total funds
		2021	2020
Incoming resources			
Incoming resources from generated funds			
Voluntary Income: Donations	86,126	86,126	127,318
Interest Received	107	107	118
HMRC IR Charity	28,773	28,773	19,197
Total incoming resources	115,005	115,005	146,633
Resources expended			
charitable activities			
Educational organisations and facilities	65,989	65,989	58,948
Food Relief	24,898	24,898	
Health organisations	1,196	1,196	3,461
	92,083	92,083	62,409
Governance Cost	860	860	725
Total Resources expended	92,943	92,943	63,134
Net Incoming resources	22,063	22,063	83,499
Reconciliations of funds			
Total Funds brought forward	152,000	152,000	68,501
Total Funds brought forward	174,063	174,063	152,000

5

Ratnam Foundation Balance Sheet
As at 31st March 2021

	Notes	£	£
Current Assets			
Cash at Bank and in Hand		174,313	152,250
Current Liabilities			
Creditors Amounts falling due within one year		<u>250</u>	<u>250</u>
Net Current assets		174,063	152,000
Net assets		174,063	152,000
Unrestricted Funds		174,063	152,000
Total Funds		174,063	152,000

The financial statements on pages 5 to 9 were approved by the trustees on 02 October 2021 and signed on their behalf by:


 Dr R Niththyananthan
 Chair

Date: 

Ratnam Foundation

Notes to the financial statements for the year ended 31st March 2021

1. Accounting Policies

In preparing the accounts the accounts the following accounting policies have been complied with:

- a. The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. the accounts are in accordance with applicable accounting standards, the charities SORP 2019 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.
- b. Investment income is recorded when receivable.
- c. Gift aid reclaimable on donations to the charity is included with the amount received
- d. Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year
- e. Other expenditure is included in the accounts on an accrual's basis. Irrecoverable VAT is charged to the SOFA as incurred

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes

3. Related party transactions

None of the trustees was paid any remunerations or expenses by the charity during the year

4. Analysis of charitable expenditure.

The total amount of charitable activities and grants paid analysed in relation to each activity group was as follows:

Programme	Grant Funding			Support
	Institution	Individuals	Cost	Total
	£	£	£	£
Educational	64,419	-	1,570	65,989
Food Relief	24,898			24,898
Health Organisations	1,196	-	-	1,196
	<u>90,513</u>	-	1,570	<u>92,083</u>
5. Governance Cost				£
Office costs				610
Independent Examiners Fees				<u>250</u>
				860
6. Analysis of Creditors				
Independent examiner's fees				<u>250</u>
7 Analysis of funds' assets and liabilities				

	Unrestricted Fund	
		£
Fixed Assets		-
Current assets	174,313	
Current Liabilities	(250)	173,063
		<u>173,063</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the Discretion of the trustees.

Independent examiner's report to the Trustees of Ratnam Foundation

We have reported the financial statements of Ratnam Foundation for the year ended 31st March 2021, which comprise the Profit and Loss Account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the Act) and the independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 of the Act).
- To follow the procedures laid down in the General Directions given by the charity Commission (under section 43(7)(b) of the Act); and
- To state whether particular matters have come to our attention. Examine the account (under section 43 of the Act)

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a view 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 explanation 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 I do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2021 and of its loss for the year then ended;
- the financial statements have been properly prepared in accordance with the Charity Act 1993;
- the information given in the Trustees' Report is consistent with the financial statements.



M. Kumaradevan, Independent Examiner

The Chartered Institute of Management Accountants
Wembley, Middlesex

09 December 2021