

Charity Number: 1109622

**REBUILDING SRI LANKA**  
**ANNUAL REPORT**  
**(TRUSTEES' REPORT**  
**AND FINANCIAL STATEMENTS)**  
**FOR THE**  
**YEAR ENDED 31 DECEMBER 2020**

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

**REBUILDING SRI LANKA**  
**ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2020**

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## **REBUILDING SRI LANKA**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Trustees present their report, together with the financial statements of the charity for the year ended 31 December 2020. The charity is an unincorporated association, governed by a declaration of trust dated 23 April 2005.

Rebuilding Sri Lanka (RSL) is a registered charity, number 1109622.

The principal address is:

The Light House  
Oak Drive  
Alderbury  
Salisbury  
Wiltshire  
SP5 3AJ

#### **Trustees**

S Honour – Chairman  
W Crook – Treasurer  
C Allen

#### **Bankers**

HSBC  
Golden Square  
Petworth  
West Sussex  
GU28 0AR

#### **Independent Examiners**

Fiander Tovell Limited  
Chartered Accountants  
Stag Gates House  
63/64 The Avenue  
Southampton  
Hampshire  
SO17 1XS

#### **Chairman's message**

Welcome to our 16<sup>th</sup> Annual Review. I hope that you will find it interesting to read about some of the successes we achieved and difficulties we overcame in 2020.

RSL has been active since December 2004 and continues to provide support and raise awareness about the plight of poor & neglected people within the country. All RSL UK team work entirely for free to ensure that our administrative costs are kept as low as possible and to maximise our impact on the ground.

#### **Covid-19**

We are writing this report in June 2021 amidst the global Covid 19 pandemic and the trustees felt that it was extremely important to record our status as a charity at this time.

As of 13<sup>th</sup> March 2020 all RSL facilities in SL closed due to the Covid-19 Virus. Government schools closed on 19<sup>th</sup> March.

## **REBUILDING SRI LANKA**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

There are still huge increases in the cost of basic food items, transportation and medicines. Food scarcity remains a huge problem.

ALL RSL staff voluntarily took a 50% pay cut effective at the beginning of April 2020.

Our main emphasis at this time is to continue to ensure the safety and well-being of all our staff and recipients.

Clare is in daily contact with Mr Ajith and the RSL team in Sri Lanka.

We are successfully managing to distribute food to all our recipients and keep remaining donors informed of the current situation.

Many of our donors have withdrawn their support due to their own compromised or reduced financial circumstances.

Clare has explored and exhausted all other avenues of funding, including offering the facilities to other NGO's to take over.

The trustees regrettably decided that the charity will have to close at the end of December 2021. Any remaining/surplus funds will be specifically allocated to existing RSL projects at that time.

I would like to thank our staff, trustees, donors and volunteers who have contributed so much to RSL's successes. In particular I would like to thank Clare Allen, RSL's Operations Director who has worked tirelessly both in the UK and in Sri Lanka to improve the conditions of those affected by poverty, homelessness, conflict, disability, disease and disaster.

### **OBJECTIVES**

The charity's objectives are the relief of financial hardship, sickness and distress amongst persons in Sri Lanka affected by the Tsunami disaster that occurred on 26th December 2004, in particular but not exclusively by the provision of food, sanitation facilities and housing.

### **PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust deed provides for a minimum of three trustees. Were there a requirement for new trustees these would be identified, interviewed and appointed by the remaining trustees.

Trustees discuss the possibility of inviting additional trustees on a regular basis. Thus, we are continually assessing the needs of the charity and our ability to operate it to the best of our abilities.

The Chair of the trustees is responsible for the induction of any new trustee, which involves awareness of trustee responsibilities, the governing document, administrative procedures and the history and the objectives of the charity.

## **REBUILDING SRI LANKA**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Risk Management**

All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks for this purpose are those that have a significant effect on:

- Operational performance, including risks to our personnel and visiting donors
- Meeting the expectations of our donors and recipients.

The trustees review these risks on an on-going basis to satisfy themselves that adequate systems and procedures are in place to manage the risks identified. The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks
- A clear structure of delegated authority and control
- Maintaining adequate reserves at all times
- Regular summary reports on risk management to the trustees

In assessing risk our trustees recognise that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved.

#### **ACTIVITIES, ACHIEVEMENT AND PERFORMANCE**

##### **Medical**

RSL continue to provide vital medical supplies and cleaning equipment to Uragasmanhandiya Hospital.

##### **Empowering affected communities**

RSL have maintained (where possible) a presence in most of the areas where we have worked. During Covid -19 many districts have been sporadically shut down and curfews put in place.

##### **Funding**

Rebuilding Sri Lanka has funded the following programmes:

- *Restore Sri Lanka* – RSL has provided substantial grants to fund “special cases” and the running costs of The Rohana School, all located in the Matara district.
- In 2010, RSL with the assistance of Mr Wannu at TDA identified 30 “tsunami widows” whose children had formerly been pupils at the TDA. Their situations were dire. Many of the families were shunned by society and forced to live on less than £2 per day. Over the years we have supported these families on a monthly basis. This project was forced to close due to lack of funding in December 2020.

##### **Education, Training and Skills**

###### **Uragasmanhandiya Educational Facility**

Towards the end of 2006 RSL began to conduct fieldwork encompassing a 16km radius in the Elpitiya district to ascertain what services would be of greatest value to these communities. The research incorporated many schools, hospitals and five new villages, which are now home to relocated tsunami affected families. It was RSL’s intention to create a high quality educational facility to enable these

## **REBUILDING SRI LANKA**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

new residents to feel an integral part of their new community and to provide existing residents with resources otherwise unavailable to them.

In March 2007 the first stone was laid in Uragasmanhandiya and on 18<sup>th</sup> August 2007 the RSL Library, David Pope Auditorium, IT Unit and "Hansa" Pre School was officially opened.

There are 770 million illiterate adults in the world. 2/3rds of them are women. At the RSL library 74% of our members are still female.

It continues to be a beacon in the local community and has been endorsed by all local dignitaries and by the Department of Education.

It is regarded as the most comprehensive, high quality facility outside the capital Colombo. The Pre School itself has won best Pre School in Southern District seven years in a row.

The library, auditorium and pre school were closed for much of 2020 due to Covid-19.

#### The John Allen Library and The William Crook Library

Two smaller libraries were added to the Uragasmanhandiya facility in 2011. The John Allen Library holds old novels and over 250 maps. The William Crook Library holds reference books, DVDs and CDs. Both are as busy as the main library. Unfortunately they too were closed for much of 2020 due to Covid-19.

#### Galpoththa School Library

Our fourth Library, a small school library was opened at Galpoththa school in October 2010.

#### Neluwa Library

In January (19th) 2012 RSL opened library number 5 in Neluwa. Many local dignitaries including Anoja Weerasinghe and the head of World Vision attended the opening.

Sadly this library was closed on 30th June 2016 due to lack of funds.

#### Mathugama Library

On January 16th 2013 RSL opened Library number 6 in Mathugama. Loughborough Grammar School has sponsored this library. It is our biggest library yet (1,000 square feet). It is the "jewel" in our library group. Sadly, this library had to be closed in September 2020 due to lack of funding. This was an extremely sad day.

#### Kilinochchi Library

On December 5th 2013 RSL opened our seventh library in Kilinochchi. Kilinochchi is the main town of Kilinochchi District, the Northern Province of Sri Lanka and is situated on the A9 road some 100 km (62 miles) southeast of Jaffna. It was the administrative centre and de facto capital of the LTTE (Tamil Tigers) until 2 January 2009, when troops of the Sri Lankan Army recaptured the city. The people there are still deeply traumatized and resources of any kind are almost non-existent. In order to establish this facility we had to seek the permission of the MOD in Colombo.

This Library was funded by The Tolkien Trust.

Sadly their funding ceased and we were unable to find another donor. This library closed on 31st August 2016.

#### Ambalanthota Library

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

On 3rd September 2014 we opened our eighth library in Ambalanthota town. Sadly this library was closed on July 31st 2017 due to lack of funds. Resources, books, computers etc were all returned for use at Uragasmanhandiya Centre.

#### Kaithady Library

On 27th November 2014 we opened our ninth library at the Kaithady School for the deaf and blind. This is an invaluable resource for them, having suffered very badly during the war. Additionally the deaf, blind and other disabled people in Sri Lanka face terrible stigma and discrimination in their communities.

#### David Pope Library at Rohana

This library was opened on 17th June 2015 at the Rohana special school in Matara. The students at Rohana School have exclusive use of this library.

#### Batukanaththa School

The school is now fully self sufficient. It has been closed for much of 2020 due to Covid-19

#### Galapothhawala Primary School

RSL are still managing to get food parcels to families of the children from this school.

#### Marcstri Home in Kalutara

This home is no longer funded by RSL due to a change in management at Marcstri who felt they no longer needed our support.

#### Kirimatiyawa School, Elpitya District

The Bennett family, who have supported the work of RSL for the last ten years, decided to fund this school and their needs entirely from October 2017. Unfortunately, their funding ceased in December 2020. RSL still provide some small food parcels to the families in this area.

#### Hambantota Widows

Over the years we have supported these families on a monthly basis. This project was forced to close due to lack of funding in December 2020.

#### Financial Review

During the year the charity raised £44,751 from donations, grants and various fundraising initiatives and a further £4,183 from Gift Aid and interest received of £15.

The operational costs (included within charitable activities) were £1,620 and fundraising initiative costs £303.

The total expenditure for the year on our charitable activities was £55,000.

At the year end the total unrestricted funds were £32,243 and the trustees were satisfied that we had adequate reserves to sustain our current initiatives.

## REBUILDING SRI LANKA

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

#### PLANS FOR THE FUTURE

As mentioned in the Chairman's report, the intention of the trustees is to close the charity during 2022.

#### RESPONSIBILITIES OF THE BOARD OF TRUSTEES


The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Signed on behalf of the trustees:

  
.....  
S Honour (Chairman)

Date .....16/7/21.....



## **REBUILDING SRI LANKA**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF REBUILDING SRI LANKA**

I report on the financial statements of the charity for the year ended 31st December 2020, which are set out on pages 8 to 13.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. 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 financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare financial statements 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 financial statements to be reached.



Paul Meacher FCA

Fiander Tovell Limited  
Stag Gates House  
63/64 The Avenue  
Southampton  
SO17 1XS

20 July 2021

## REBUILDING SRI LANKA

### Statement of Financial Activities for the year ended 31 December 2020

	Year ended 31 December 2020 Unrestricted & Total £	Year ended 31 December 2019 Unrestricted & Total £
<b>Income and endowments from:</b>		
Donations and legacies	48,934	59,870
Investments	15	35
<b>Total income</b>	<b>48,949</b>	<b>59,905</b>
<b>Expenditure on:</b>		
Raising funds	303	216
Charitable activities (note 3)	56,689	64,979
<b>Total expenditure</b>	<b>56,992</b>	<b>65,195</b>
<b>Net income/(expenditure) and movement in funds for the year</b>	<b>(8,043)</b>	<b>(5,290)</b>
<b>Funds brought forward</b>	<b>40,286</b>	<b>45,576</b>
<b>Funds carried forward at 31 December 2020</b>	<b>32,243</b>	<b>40,286</b>

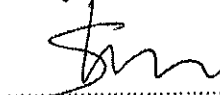
# REBUILDING SRI LANKA

## Balance Sheet as at 31 December 2020

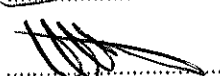
	Note	2020		2019	
		£	£	£	£
<b>Current Assets</b>					
Debtors	7	3,002		2,887	
Bank and cash		29,841		37,999	
		<u>32,843</u>		<u>40,886</u>	
<b>Less: Creditors due within one year</b>	8	<u>(600)</u>		<u>(600)</u>	
<b>Net Current Assets</b>			32,243		40,286
<b>Total Net Assets</b>			<u>32,243</u>		<u>40,286</u>
<b>Represented by:</b>					
<b>Unrestricted Funds</b>					
General Fund		32,243		40,286	
Designated Funds		<u>-</u>		<u>-</u>	
			32,243		40,286
<b>Restricted Funds</b>			-		-
<b>Total Funds</b>			<u>32,243</u>		<u>40,286</u>

Approved by the Board of Trustees on:

and signed on its behalf

 Trustee

STEPHEN HONOUR Name

 Trustee

WILLIAM CROOK Name

16/7/2021 Date

## **REBUILDING SRI LANKA**

### **Notes to the Financial Statements for the year ended 31 December 2020**

#### **1. Accounting Policies**

##### **Charity information**

Rebuilding Sri Lanka is a charitable trust established under a Trust Deed and registered with the Charity Commission in England and Wales. The principal address is The Light House, Oak Drive, Alderbury, Salisbury, Wiltshire, SP5 3AJ.

##### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared in accordance with the historical cost convention.

##### **1.2 Going Concern**

At the time of approving the accounts, the Trustees have taken the decision to close the charity when funds are exhausted which is expected to be during 2022. Thus the trustees are not adopting the going concern basis of accounting in preparing the accounts.

##### **1.3 Income and expenditure**

Income and expenditure are included in the accounts on an accruals basis, when a constructive or legal entitlement or liability exists and the amount can be quantified with reasonable accuracy. Gifts in kind are recognised at the value incurred by the donor. Grants paid are recognised in the accounting period in which the recipient is notified of their entitlement to receive a grant. Expenditure includes irrecoverable VAT.

##### **1.4 Unrestricted funds**

The unrestricted funds relate to donations and other incoming resources received or generated for the general charitable purposes of the charity.

The charity has no restricted funds.

## REBUILDING SRI LANKA

### Notes to the Financial Statements for the year ended 31 December 2020

#### 1. Accounting Policies (continued)

##### 1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### 1.6 Debtors

Debtors are recognised at the settlement amount due.

##### 1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Charitable Activities

	2020 £	2019 £
Other expenditure on charitable activities	1,689	1,979
Grants payable (see note 4)	55,000	63,000
	<u>56,689</u>	<u>64,979</u>

#### 4 Grants Payable

	2020 £	2019 £
Grants to institutions:		
Rebuilding Foundation	55,000	63,000
Widows Project Hambantota	-	-
Grants to individuals:	-	-
	<u>55,000</u>	<u>63,000</u>

All grants payable directly relate to the charity's objectives, funding nutrition programmes and refurbishment of schools.

## REBUILDING SRI LANKA

### Notes to the Financial Statements for the year ended 31 December 2020

#### 5 Employees' Remuneration

The charity had no paid employees during the current or preceding year.

#### 6 Trustees' Remuneration and Expenses

No trustees received any remuneration during the current or preceding year.

One trustee received £864 (2019: £1,120) during the year in respect of reimbursed travel and other operational expenses.

#### 7 Debtors

	2020 £	2019 £
Prepayments	-	-
Other debtors	3,002	2,887
	<u>3,002</u>	<u>2,887</u>

#### 8 Creditors and Accruals

	2020 £	2019 £
Accruals	600	600
Other Creditors	-	-
	<u>600</u>	<u>600</u>

#### 9 Analysis of funds

	Bank Balances £	Other Net Current Assets/ (Liabilities) £	Net Assets £
Restricted Funds	-	-	-
Unrestricted Funds	29,841	2,402	32,243
	<u>29,841</u>	<u>2,402</u>	<u>32,243</u>

## **REBUILDING SRI LANKA**

### **Notes to the Financial Statements for the year ended 31 December 2020**

#### **10 Governance costs**

Governance costs consist of £756 (2019: £732) for the cost of independent examination.

#### **11 Related parties**

There are no related party transactions in the current or previous year.