

**COMPANY REGISTRATION NUMBER: 5399512**

**CHARITY REGISTRATION NUMBER: 1110238**

**Sivan Arul -Humanity  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**

**WARREN & CO LTD**  
Chartered Certified Accountants  
1A Poppleton Road  
London  
E11 1LP

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

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## **Sivan Arul -Humanity**

**Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **Reference and administrative details**

<b>Registered charity name</b>	Sivan Arul -Humanity
<b>Charity registration number</b>	1110238
<b>Company registration number</b>	5399512
<b>Principal office and registered office</b>	2 Monkams Lane Woodford Green Essex IG8 0NL

#### **The trustees**

Dr J Namasivayam  
Mrs M Namasivayam  
Dr P Thayalasekaran  
Mr S Somalingam  
Mrs S Thayalasekaran

#### **Independent examiner**

Mr P Logeswaran Warren & Co.  
1A Poppleton Road  
London  
E11 1LP

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

##### **Structure, governance and management**

We are the main body of this charity which is based in UK. In Sri Lanka we have two separate Trusts formed and they are registered locally with Sri Lankan government. The first Trust is known as 'Thiruketheeswaram Sivan Arul Ilam Trust'; The 200 orphans and other destitute children are cared by this trust locally. We have 4 Directors who manage this trust, being the signatories to issue cheques for the day to day running of the organisation. They hold fortnightly or monthly meetings to discuss, children and staff issues and improve our services. We have 21 staff including carers, cooks, security guards and drivers serving in the organisation. The child probation or protection local governmental body have regular monthly meetings with our directors and staff to maintain good, safe care of children. We have appointed independent auditors/ accountants to provide annual audit report for this institution and the reports are all in order and are available on request. The directors are directly in contact with the trustees in UK to inform what is going on and to ask for opinions of trustees in decision making when required.

We have now started two separate hostels for both boys and girls in the same premises. Each hostel accommodates 25 destitute children, a total of 50 children in the hostel. The purpose of the hostel is to give equal opportunities to poor children who are eager to study in other parts of the country (North/East & Upcountry). Now we have a total of 200 children in our entire institution. This was only possible because of our generous donors who are continuing to support. We are proud to announce that our children home, (Girls & Boys homes) chosen as the best home in Mannar and received awards ceremonially by government officials in October 2023. This was based on exam results, behaviour of children, hygiene, sports and other skills. Also recognition of overall administration and running of home and hostel.

The second Trust known as 'Thiruketheeswaram Sivan Arul Vocational Training & Production Centre Trust'; is there to help the most vulnerable needy families, especially the war affected widows, disabled, amputees and paraplegics to provide livelihood support. We run food processing factory in kilinochi to provide livelihood for the widows, and disabled. About 100 vulnerable people are employed in the factory, mostly widows & young women affected by the war. We also run a bakery/ cafeteria in in Mullaithivu to help local community and provide livelihood for disabled & destitute families. About 30 staff, mostly young vulnerable girls are employed in this bakery. This is taken care by two directors both of whom are fully committed to make it a viable, sustainable business venture to provide livelihood support for many families. The directors are in constant touch with the trustees by e-mail and telephone to give feed back, updates of progress. We have monthly reports sent by the accountant in the factory. Also an independent auditor/ accountant is nominated to audit the productivity, sales and income generated in the factory and bakery. We also have qualified registered public health inspectors visiting time to time to assess the quality & hygiene of the products made in both locations. We also have a 5-member team of field officers employed to monitor our children education programmes in the community, assess progress of university student sponsor project and hostel students education projects. This is successfully done with progress reports, from school headmasters, hostel wardens, giving us account break downs of expenditures.

## **Sivan Arul -Humanity**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

### **Objectives and activities**

Provide sustainable livelihood for war affected vulnerable destitute families, especially the widows, amputees, disabled and paraplegics, to create job opportunities for local communities in the north/ east who are living below poverty level and help their children with improved nutrition, better education facilities etc.

To rehabilitate orphaned children and families in order to meet the spiritual, physical, nutritional, social, educational, economic skills and training needs.

To provide support for homeless and poor individuals and families including emergency shelter, housing, food-assistance in-home care and family support.

To foster human development of poor, disadvantaged and vulnerable women and to ensure socio-economic justice and self reliance for alleviation of poverty.

Sivan Arul-Humanity

### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) (continued)**

**Year ended 31 March 2023**

##### **Achievements and performance**

Sivan Arul-Humanity, also known as 'Sivan Arul Illam' in Sri Lanka has continued to work very hard in the past year with projects that would assist the needy in Vanni area and East, namely Muthur, Batticaloa & Akkaraipattu. We continue to rehabilitate families who are severely affected by the war. It is heart-warming to see many of these families are able to manage their lives on their own with income derived from small scale business established for them through our financial assistance. Our children home in Thiruketheeswaram, Mannar now have around 200 children, age range from 4 to 18 yrs). We have employed 21 staff, including carers, cooks, administrative officers, watchers, etc. The children attend the local Gowri Ambal School. We provide extra tuition for the core subjects. They enjoy the extra-curricular activities, including sports, music, dance, yoga, meditation etc. The children are taken on regular educational & leisure trips outside the home. They are given made to measure new clothes 3 to 4 times a year. 4 children have entered university this year & 10 children qualified to do A/L following recent O/L results. 7 children who were studying in university have graduated this year and their official convocations took place. We are very proud to announce that the recent national exam results for 10 th Grade (GCSE-O/L) were released and 10 of the 12 kids who sat the exams passed and 8 students sat A/L exam, all 8 passed. To date 18 children from our children home have entered universities and 12 have seek employment in our own social business enterprises ( Factory, Bakery, Pure vegetarian Restaurant, and 4 integrated farms). Nearly 600 children studying in our 3 free education centres located in the North & East have also done very well in the recent GCSE Exam. These are children from Olumadu -Nedunkerny, Vavuniya, Katkulam-Asikulam Sivan Arul Kalvinilayam, Vavuniya. & Sivan Arul Kalvinilayam, in Kanchirankuda, Batticaloa. 29 students who attended our free education centre in Kanchirankuda sat GCSE-O/L, 25 students passed and got best results in the district obtaining 8As 1B.

There were cries from many war affected families for assistance. We have so far rehabilitated over 4000 families by providing means to earn income and continue to provide monthly financial help to about 50 families with widows or paraplegics or amputees, mainly to educate their children. It is very gratifying to see how small regular contributions from us make a difference to the families and education of their children. There are many single mothers caring for their families particularly in Kilinochi & Mullaithivu district. Since they do not have skills to be engaged in a trade they continue to struggle to have 3 meals a day. So, many of their children are undernourished. A women headed food processing factory has been built in Uruthirapuram, Killnochi (known as Sivan Arul Vocational Training & Production Centre), to offer sustainable employment opportunities for needy females who are widows, disabled & unmarried. The ladies are now processing large quantities of rice flour, chilli powder, turmeric powder etc., and the main wholesale buyers are the traders in Kilinochi. We are also now exporting these spices to Australia, UK/Europe. We are now employing over 130 vulnerable people. There is also a women hostel attached to this factory, mainly accommodating disabled young women with disabled toilet facilities. They too are employed in the factory. There are around 20 young disabled living here.

We have opened a bakery in Puthukudiyiruppu to help the war affected disabled & vulnerable. This is providing them a sustainable livelihood. They are making bread, cakes, sweets, savoury short eats, buns etc selling them in a mobile van, taking large orders for weddings, parties etc. We are also exporting savouries and sweets abroad made in this bakery. We are employing 30, mostly, vulnerable young women. We have established a vocational Training, IT & Tuition Centre in Akkaraipattu, Amparai next to a girls orphanage. This is registered locally in the name of 'Sivan Arul Foundation'. This is to help the older girls in children home & vulnerable young girls in the local community to seek employment by training them in IT. 80 youth have completed government approved NVQ3 ( Computer Application Assistant & NVQ4 -Graphic Design courses and, obtained certificates from TVEC ( Government body conducted exams) . They have all now seek employment or studying in university. We have also provided other government approved courses in Beauty therapy, sewing, handicraft, food processing etc.

Education for upcountry children- It's well known fact that many of the kids studying in the upcountry areas struggle to find optimal education mainly due to lack of transportation facilities. Many of these students walk long

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

##### **Year ended 31 March 2023**

distances ,with some instances nearing 3-4 hours to go to the school. They also do not get the opportunity to have quality education. To empower these children to study and Receive standard education. Sivan Arul had come up with two initiatives 1. Offer admission to Sivan Arul hostel in Thiruketheeswaram

2. Started a hostel /teaching facility in Jaffna for children who obtained high grades in Year 10

##### **Financial review**

###### **Financial review**

We trustees have examined the requirements for free reserves, which are those unrestricted funds not invested in fixed assets, designed for specific purposes or otherwise committed. The trustees have set a reserves policy which requires: Reserves are maintained at a level which ensures that "Sivan Arul-Humanity" core activity could continue during a period of unforeseen difficulty. Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Dr. Jayendran Namasivayam

Mrs.Manchula Namasivayam

Mr. Surendra Somalingam

Dr. Pararasasekaran Thayalasekaran

Mrs.Shanthi Thayalasekaran

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Acts. The directors/trustees are all members of the charity.

The members of the Board of Trustees of the Charity at the date the report and The principal funding sources are donation from individuals, organisations and charities. No salary is paid to employees and trustees. The employees and trustees work on voluntary basis. All the funds are used for project work in Sri Lanka. The members of the Board of Trustees of the Charity during the year Sivan Arul-Humanity

TRUSTEES ANNUAL REPORT *(continued)*

Sivan Arul- Humanity -YEAR ENDED 31 MARCH 2023

The report of the trustees for the year ended 31 March 2023

Bankers

National Westminster Bank Plc

Independent Examiner

P Logeswaran

Warren & Co

Chartered Certified Accountants

10 Chingford Road

London

E17 4PJ

This report was approved by the board of trustees on

Dr.J. Namasivayam

Director and Trustee

## Sivan Arul -Humanity

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2023

##### Plans for future periods

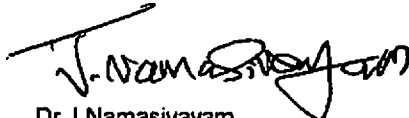
Continue to promote & help with education programs in poor areas in the North, East & Upcountry. We endeavour to support our well established free tuition centres in Akkaraipattu, Olumadu-Nedunkerny, Katkulam-Vavuniya, upcountry (Yattiantota), Neenakerny-Muthur, Kanchirankuda-Batticaloa & Thiruketheeswaram, Mannar, Thirunelvely- Jaffna in order to offer very good primary & secondary education for a large number of children in these communities. We would also continue to promote our 3 very successful IT centres in Akkaraipattu, Nedunkerny, Jaffna & Mannar.

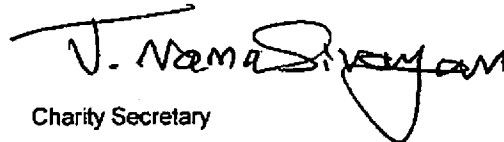
When the number of children in our home significantly reduces, we would offer our girls & boys home to homeless poor children & youth to stay and use the place as a hostel while they are having vocational trainings in various skilled jobs, in order to give them a secure home. We would continue to support all our social enterprises, including our food processing factory in Kilinochi, Bakery in Puthukudiyiruppu, , Mullaithivu & Restaurant in Thiruketheeswaram, Mannar so that the productivity & income in all business enterprises will increase. Our aim is to offer employment to more vulnerable people, especially the war widows, disabled young women & youth.

The trustees' annual report and the strategic report were approved on 29/01/2024 and signed on behalf of the board of trustees by.

Dr J Namasivayam  
Trustee Charity Secretary

The trustees' annual report and the strategic report were approved on 29/01/2024 and signed on behalf of the board of trustees by:

  
Dr J Namasivayam  
Trustee

  
Charity Secretary



## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

#### **Independent Examiner's Report to the Trustees of Sivan Arul -Humanity**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Sivan Arul -Humanity ('the charity') for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

The trustees are also the directors of the company for the purposes of company law and are responsible for the preparation of the financial statements. The 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. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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.

#### **Independent examiner's statement**

Since your charity's gross income exceeded £25,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies:

P Logeswaran ACCA ACMA  
Warren & Co Ltd  
228 Chingford Road  
London  
E17 5AL

**Sivan Arul -Humanity**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Sivan Arul -Humanity**  
*(continued)*

**Year ended 31 March 2023**

In connection with my examination, no matter has come to my attention,

1. which gives me no reasonable cause to believe that in, any material respect, the requirements: o to keep accounting records in accordance with section 130 of the Charities Act; and o to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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 P Logeswaran* 29/01/2023 .  
Mr P Logeswaran  
Warren & Co.

Independent Examiner

1A Poppleton Road  
London  
E11 1LP

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(Including income and expenditure account)**  
**Year ended 31 March 2023**

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	1,000	—	277,548	405,607
Investment income	6	—	—	28	1
<b>Total income</b>		<u>1,000</u>	<u>—</u>	<u>277,576</u>	<u>405,608</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	—	—	45,647	18,623
Expenditure on charitable activities	8,9	—	3,100	257,544	373,850
<b>Total expenditure</b>		<u>—</u>	<u>3,100</u>	<u>303,191</u>	<u>392,473</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>1,000</u>	<u>(3,100)</u>	<u>(25,615)</u>	<u>13,135</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		48,408	—	48,408	35,273
<b>Total funds carried forward</b>		<u>49,408</u>	<u>(3,100)</u>	<u>46,308</u>	<u>(116,940)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2023**

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Cash at bank and in hand		<u>22,793</u>		<u>48,408</u>
<b>Net current assets</b>			<u>22,793</u>	<u>48,408</u>
<b>Total assets less current liabilities</b>			<u>22,793</u>	<u>48,408</u>
<b>Funds of the charity</b>				
Restricted funds			(3,100)	—
Unrestricted funds			<u>49,408</u>	<u>(116,940)</u>
<b>Total charity funds</b>	14		<u>46,308</u>	<u>(116,940)</u>


For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2023, and are signed on behalf of the board by:



Dr J Namasivayam  
Trustee

The notes on pages 12 to 17 form part of these financial statements.

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(25,615)	13,135
<i>Adjustments for:</i>		
Other interest receivable and similar income	<u>(28)</u>	<u>(1)</u>
Cash generated from operations	(25,643)	13,134
Interest received	<u>28</u>	<u>1</u>
Net cash (used in)/from operating activities	<u>(25,615)</u>	<u>13,135</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(25,615)</b>	<b>13,135</b>
<b>Cash and cash equivalents at beginning of year</b>	<b><u>48,408</u></b>	<b><u>35,273</u></b>
<b>Cash and cash equivalents at end of year</b>	<b><u>22,793</u></b>	<b><u>48,408</u></b>

The notes on pages 12 to 17 form part of these financial statements.