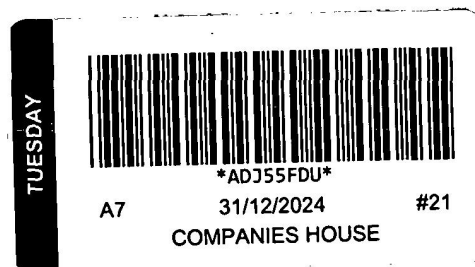


Registrar  
Companies House

COMPANY REGISTRATION NUMBER: 5399512

CHARITY REGISTRATION NUMBER: 1110238

**Sivan Arul -Humanity  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2024**



**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 2024**

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**Sivan Arul -Humanity**  
**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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 2024.

**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 Sornalingam  
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 2024**

#### **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 Illam 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 Trustis 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 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 2024**

#### **Objectives and activities**

##### **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. 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. 2 children have entered university this year and 2 children have completed their university degree this year. 8 children who have completed A/L are awaiting admission for various technical college government approved courses. 18 children sat GCSE (O/L) and 15 qualified to do A/L. 8 children sat A/L and their pass rate is 100%. 12 have seek employment in our own social

business enterprises (Factory, Bakery, Pure-vegetarian Restaurant, and 4 integrated farms). . . 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.

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

A women headed food processing factory has been built in Uruthirapuram, Kilinochi (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 orphan. This is registered locally in the name of 'Sivan Arul Foundation'. This is to help the vulnerable young girls in the local community to seek employment by training them in IT. 110, 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. There are 5 free education centres in East and North. We have recently built a large community centre in Thirukkivil, Amparai to help the local community. Over 70 children attend this centre for free education in many subjects (Maths, science, English, Tamil, and History). In Neenakerny, Muthur centre 80 children are registered and all 5 subjects mentioned above are taught. This is a very deprived, backward village. One student from our centre passed GCSE (O/L) and studying A/L. 5 children have passed scholarship cut off from this centre. In Kanchirankuda, Batticaloa centre 24 children sat O/L 19 are qualified to do A/L. In Olumadu Nedunkerny Vavuniya centre 175 children are registered. 32 sat O/L and 22 are qualified to do A/L. 3 students have entered university. 35 new students have started their GCSE (O/L) course. In Katkulam, Vavuniya Centre 170 students are registered. 13 students sat GCSE (O/L) 4 are qualified to do A/L. 11 new students have enrolled to start GCSE(O/L)

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 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 (60 upcountry children study in our hostel) 2. Started a hostel /teaching facility in Jaffna for children who obtained high grades in Year 10. 10 children from a very poor background in upcountry have been given opportunity to study in Stanley College, Jaffna, living in their hostel. (sponsored by TAB -Tamil Association of Brent)

#### **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 2024**

#### **Achievements and performance**

##### **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.

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business enterprises (Factory, Bakery, Pure vegetarian Restaurant, and 4 integrated farms). . . 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.

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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.

There are 5 free education centres in East and North. We have recently built a large community centre in Thirukkivil, Amparai to help the local community. Over 70 children attend this centre for free education in many subjects (Maths, science, English, Tamil, and History). In Neenakerny, Muthur centre 80 children are registered and all 5 subjects mentioned above are taught. This is a very deprived, backward village. One student from our centre passed GCSE (O/L) and

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

studying A/L. 5 children have passed scholarship cut off from this centre. In Kanchirankuda, Batticaloa centre 24 children sat O/L 19 are qualified to do A/L. In Olumadu Nedunkerny Vavuniya centre 175 children are registered . 32 sat O/L and 22 are qualified to do A/L. 3 students have entered university. 35 new students have started their GCSE (O/L) course. In Katkulam, Vavuniya Centre 170 students are registered . 13 students sat GCSE (O/L) 4 are qualified to do A/L. 11 new students have enrolled to start GCSE(O/L)

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We are also very grateful to Aadhi Parasakthi Valipattu Mandram, Harrow, UK for providing financial assistances to help our children in Thiruketheeswaram Sivan Arul Illam, providing special meals for them, giving money to deposit in their savings account. They also assist with our other projects, in Kilinochi factory, Puthukudiyiruppu bakery etc The Aadhi Parasakthi Mandram also sponsors regular special meals to the poor, undernourished in the community in Vanni and special meals regularly to the children home. They also sponsor monthly, supporting many university students, educating many destitute orphan children and helping many families with setting up suitable livelihoods. Their support to our organisation is invaluable for the past 12 years & we cannot sustain without their financial assistances. Aadhi Parasakthi Valipaattu Mandram, Harrow, UK also carries out a large education development project helping over 50 students in Vanni, including university students to achieve good/ higher education in order to seek, & secure employment in their lives to support their families. They are also donating a large sum of money in re-building lives, mostly in the East of Sri Lanka. Their main focus is on building numerous wells for drinking water, cultivation etc. Also building numerous houses for very poor families living in huts. They also help several families to set up livelihood projects which are sustainable. They also build numerous toilets for poor community. Ratnam Foundation Trust , UK are supporting many projects, including Akkaraipattu IT centre . Over 80 youth have qualified in NVQ3 & NVQ4 and seek employment or continuing studies in university. .

#### **New Projects**

We have opened a pure vegetarian restaurant, called 'Sri Rudram" in Thiruketheeswaram, Mannar, employing our own children in the children home. Also offering employment for local community. Next to this we have built a mini factory to produce seasonal authentic food items, such as palmyrah jam, cordial, pinattu, pulukodiyal, odiyil flour, Kassava flour, lime pickle, moor milakai, vadakam etc. We also sell all our factory & bakery products in the restaurant, with a small outlet to showcase all our products (rice flour, Jaffna curry powder, pakkora, kassava chips, ginger biscuits & many more!!!!) There have built 4 luxury rooms with attached toilets built which would attract temple worshipers from abroad & abroad & another tourist. These business ventures we believe will generate income for the vulnerable group of the community to have stable livelihood. . ' We have secured 9 acres government land on long term lease ( over 30 yr period, renewable ) under the name of children home, which is located fairly close the children home. We have planted 400 coconut plants in this land in order to give children sustainable income in about 3 yrs. Mean time we are growing all the vegetables which otherwise would be bought in the market, fruits etc for daily consumption for the children. The older children participate in the development & cultivation of this land which gives them a form of recreation, therapy & hobby to keep them self-active & occupied during their holidays & free time. We are building around 10 houses in this land for our older children with no parents or family. We believe that they will become self-reliant over a period of time, starting their own families and will continue to help other

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

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

##### **Year ended 31 March 2024**

needy children and families. We have also secured further 10 acres of government land in Palampitty, Madu district. There is another farm donated to us in Mavittapuram. This also cultivates vegetables, rearing cows to sell milk and chicken poultry to sell eggs. It offers employment for local community. The income generated is supporting our children in education. We have invested a large sum mainly in the east of Sri Lanka, on revolving fund interest free loan projects e.g., Goat rearing for 20 families in Manikkamadu, Chicken poultry for 5 families in Kachikudiyaru, cultivation of ground nuts, ulunthu & cowpea for 60 families

We run very successful Aranery schools (teaching moral values, reading, writing, encouraging home cultivation of vegetables, for over 1200 poor children in upcountry estates (in 23 estates) every Sunday, offering free meals for all these children and some elderly in the villages. A similar project is also conducted in the East (Thirukkivil) for over 300 poor children. We have an elders home in Yattiantota, Kegalle, 10 vulnerable ladies who worked as tea pluckers in upcountry are being cared in this home. We also conduct, government approved ICTT NVQ3 course for 20 poor upcountry children in this centre (Upstairs of elders home in Yattiantota is dedicated to free education for all poor children in upcountry) In addition to IT we have SMART Board classes are conducted in Maths, Science, English, Tamil, Sinhala, Geography and History. About 45-50 children from poor estates attend these classes.

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2024

Families in Kanchirankuda, Kanchikudiyaru & Kanagar Kiramam (farmers), sewing machines for 10 vulnerable ladies in Vivekanadapuram. We have given 6 motor water pumps and long feeding pipes to promote cultivation in Aandankulam & Katumurivu, in Batticaloa. The farmers will repay the cost of the water pumps. This will be an integrated farm, with rearing goats, cows, chicken poultry and vegetables. This provides employment to the vulnerable, poor, local community. The income generated will also be shared with our children home, for their day-to-day expenses. We have completed goat rearing program in Vaharai- Batticaloa district & Akkaraipattu for 20 women headed families by giving them each 4 to 5 goats as a lucrative livelihood. We are cultivating 3 acres land in Neenakerny in Muthur district in order to help the poor community. We are about to start a multipurpose community centre in our land here to conduct after school educational, sports activities, Aranery & recreation for elderly who are begging on streets for living. After school activities are also going to be conducted in 3 other centres in Muthur, (Seethanaveli, Paattalipuram & Santhosapuram), mainly to motivate children many of whom are not attending schools due to poverty, lack of interest from parents. We are also constructing many simple, drinking, bathing water wells in Batticaloa & Amparai district where there are many poor villages without drinking, bathing water & toilet facilities. We are also supplying 'Saththuma' nutritional powder free, for about 1700 pre-school & primary school children in Vanni & East where there is extreme poverty & malnutrition. We started this program 4 years ago & our studies have proved them to be very useful, making a positive impact on the performance, growth & school attendance of these children. We have introduced a unique education program for our 7 tuition centres across the country, in Mannar, in our children home (Sivan Arul Illam), Olumadu-Nedunkerny-Late Thuraisingham memorial Sivan Arul Kalvinilayam, Sivan Arul Kalvinilayam, Upcountry (Yattiantota Sivan Arul-Annaluxmy Anbu Illam), Kanchirankuda Karithas- Sivan Arul Kalvinilayam in Batticaloa, Akkaraipattu- IT centre, Neenakerny, Muthur Sivan Arul-Ilanthalir Kalvinilayam and Katkulam-Vavuniya Late Vijayakumar memorial Sivan Arul Kalvinilayam.

## **Sivan Arul -Humanity**

### **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

We are truly grateful to all donors; without their support it would not be possible to continue with all our projects.

#### **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 Sornalingam  
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 2024

# **Sivan Arul -Humanity**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

The report of the trustees for the year ended 31 March 2024

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 29 December 2024

X   
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 2024

##### Plans for future periods

##### 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 ....29/12/2024. and signed on behalf of the board of trustees by:

X   
Dr J Namasivayam  
Trustee Charity Secretary

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

X   
Dr J Namasivayam  
Trustee

X   
Charity Secretary



# **Sivan Arul -Humanity**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Sivan Arul -Humanity ('the charity') for the year ended 31 March 2024.

#### **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**

## **Sivan Arul -Humanity**

**Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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.

*Mageswaran 29/12/2024.*

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 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	232,448	232,448	277,548
Investment income	6	82	82	28
<b>Total income</b>		<u>232,530</u>	<u>232,530</u>	<u>277,576</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	11,446	11,446	45,647
Expenditure on charitable activities	8,9	219,979	219,979	257,544
<b>Total expenditure</b>		<u>231,425</u>	<u>231,425</u>	<u>303,191</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,105</u>	<u>1,105</u>	<u>(25,615)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		22,793	22,793	48,408
<b>Total funds carried forward</b>		<u>23,898</u>	<u>23,898</u>	<u>22,793</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 16 to 21 form part of these financial statements.

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2024**

	Note	2024 £	£	2023 £
<b>Current assets</b>				
Cash at bank and in hand		<u>23,898</u>		<u>22,793</u>
<b>Net current assets</b>			<u>23,898</u>	<u>22,793</u>
<b>Total assets less current liabilities</b>			<u>23,898</u>	<u>22,793</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>23,898</u>	<u>22,793</u>
<b>Total charity funds</b>	14		<u>23,898</u>	<u>22,793</u>

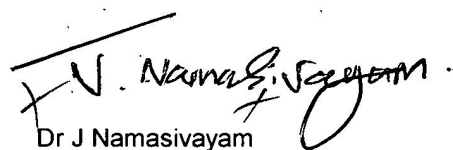
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 December 2024, and are signed on behalf of the board by:

  
Dr J Namasivayam  
Trustee

The notes on pages 16 to 21 form part of these financial statements.

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	1,105	(25,615)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(82)	(28)
Cash generated from operations	1,023	(25,643)
Interest received	82	28
Net cash from/(used in) operating activities	<u>1,105</u>	<u>(25,615)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>1,105</b>	<b>(25,615)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>22,793</b>	<b>48,408</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>23,898</u></b>	<b><u>22,793</u></b>

The notes on pages 16 to 21 form part of these financial statements.

**Sivan Arul -Humanity**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2024**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Monkham Lane, Woodford Green, Essex, IG8 0NL.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The charity is treated as a going concern as there is a foundation of regular donators who will continue to donate money.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Regular donators will continue to make contributions in the future. The trustees will continue to find new individuals/organisations that will donate money.

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# **Sivan Arul -Humanity**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2024**

#### **3. Accounting policies *(continued)***

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# **Sivan Arul -Humanity**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2024**

#### **3. Accounting policies *(continued)***

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.



**Sivan Arul -Humanity**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**

**Year ended 31 March 2024**

**3. Accounting policies (continued)**

**Financial instruments (continued)**

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

There is no guarantee of members and no liability for members; the charity only spends money received through donation and does not borrow any money.

**5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
HMRC Gift Aid Tax Claim	28,579	<b>28,579</b>	25,996	25,996
Gift From Individual	94,240	<b>94,240</b>	100,868	100,868
Income from other organisation	22,085	<b>22,085</b>	17,165	17,165
Aadhi Parasakthi-Devotees-Individuals	28,103	<b>28,103</b>	56,252	56,252
T. Balendra	48,669	<b>48,669</b>	59,240	59,240
Dr J Namasivayam	10,772	<b>10,772</b>	18,027	18,027
	<u>232,448</u>	<u><b>232,448</b></u>	<u>277,548</u>	<u>277,548</u>

**6. Investment income**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type 1	82	<b>82</b>	—	—
Bank interest receivable type 3	—	—	28	28
	<u>82</u>	<u><b>82</b></u>	<u>28</u>	<u>28</u>

**7. Costs of raising donations and legacies**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies				
- Other type 1	<u>11,446</u>	<u><b>11,446</b></u>	<u>45,647</u>	<u>45,647</u>

# Sivan Arul -Humanity

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Family Support & Livelihood	134,233	134,233	88,229	88,229
Other Projects ( Addhi Parasakthi & Saththuma )	85,746	85,746	168,995	168,995
Factory Projects ( Materials & Other expenses)	—	—	320	320
	<u>219,979</u>	<u>219,979</u>	<u>257,544</u>	<u>257,544</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2024 £	Total fund 2023 £
Family Support & Livelihood	115,594	18,639	134,233	88,229
Other Projects ( Addhi Parasakthi & Saththuma )	85,746	—	85,746	168,995
Factory Projects ( Materials & Other expenses)	—	—	—	320
	<u>201,340</u>	<u>18,639</u>	<u>219,979</u>	<u>257,544</u>

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Foreign exchange differences	<u>7,994</u>	<u>—</u>

#### 11. Independent examination fees

Independent examination was conducted voluntarily by Mr P Logeswaran of Warren & Co. for no charge.

#### 12. Staff costs

The average head count of employees during the year was Nil (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Volunteers	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Sivan Arul -Humanity

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>22,793</u>	<u>232,530</u>	<u>(231,425)</u>	<u>23,898</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>48,408</u>	<u>277,576</u>	<u>(303,191)</u>	<u>22,793</u>

#### 15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	23,898	<u>23,898</u>
Current assets	—	—
<b>Net assets</b>	<u>23,898</u>	<u>23,898</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	—	—
Current assets	22,793	22,793
<b>Net assets</b>	<u>22,793</u>	<u>22,793</u>

#### 16. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>22,793</u>	<u>1,105</u>	<u>23,898</u>