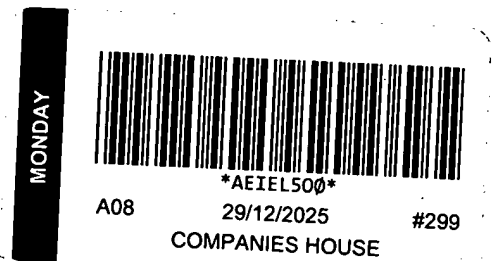


COMPANY REGISTRATION NUMBER: 5399512
CHARITY REGISTRATION NUMBER: 1110238

Sivan Arul -Humanity
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025



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 2025

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Sivan Arul -Humanity
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the charity's unaudited financial statements for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Sivan Arul -Humanity

Charity registration number 1110238

Company registration number 5399512

Principal office and registered office 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 2025

Structure, governance and management

We are the main body of this UK-based charity. In Sri Lanka, we have two separate Trusts, both registered locally with the Sri Lankan government. The first Trust is known as 'Thiruketheeswaram Sivan Arul Illam Trust'. The 200 orphans and other destitute children are cared for by this trust locally. We have 4 Directors who manage this trust and serve as 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 holds regular monthly meetings with our directors and staff to ensure the safe, proper care of children. We have appointed independent auditors/accountants to provide an annual audit report for this institution, and the reports are all in order and available on request. The directors are in direct contact with the trustees in the UK to inform them of what is happening and to seek their opinions on decision-making when required.

We have now opened two separate hostels for boys and girls on the same premises. Each hostel accommodates 25 destitute children, for a total of 50. The purpose of the hostel is to provide equal opportunities to poor children eager to study in other parts of the country (North/East & Upcountry). We now have a total of 200 children across our entire institution. This was only possible because of our generous donors who continue to support.

We are proud to announce that our children's home (Girls & Boys homes) was chosen as the best home in Mannar and received awards ceremonially by government officials in October 2023. This was based on exam results, children's behaviour, hygiene, sports and other skills, as well as recognition of the overall administration and running of the home and hostel.

The second Trust, known as 'Thiruketheeswaram Sivan Arul Vocational Training & Production Centre Trust', is there to help the most vulnerable families, especially war-affected widows, disabled people, amputees, and paraplegics, by providing livelihood support. We run a food processing factory in Kilinochi to provide a livelihood for widows and people with disabilities. About 100 vulnerable people are employed in the factory, mostly widows & young women affected by the war. We also run a bakery/café in Mullaithivu to help the local community and provide livelihoods for disabled & destitute families. About 30 staff, mostly young, vulnerable girls, work at this bakery. This is taken care of by two directors, both of whom are fully committed to making it a viable, sustainable business venture to provide livelihood support for many families. The directors are in constant touch with the trustees by email and telephone to give feedback and updates on progress. We receive monthly reports from the accountant at the factory. Also, an independent auditor/accountant is nominated to audit the factory's and bakery's productivity, sales, and income. 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 who monitor our children's education programmes in the community and assess the progress of the university student sponsor project and the hostel students' education projects. This is done successfully through progress reports from school headmasters and hostel wardens, which provide us with account breakdowns of expenditures.

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

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 the poverty level and help their children with improved nutrition, better education facilities, etc. To rehabilitate orphaned children and families to meet the spiritual, physical, nutritional, social, educational, and 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, performance, and financial review form the strategic report of the charity.

Strategic report

The following sections for achievements, 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 2025

Achievements and performance

Achievements and performance

Sivan Arul-Humanity, also known as 'Sivan Arul Illam' in Sri Lanka, has continued to work very hard over the past year on projects that assist the needy in the Vanni area and the East, namely Muthur, Batticaloa & Akkaraipattu. We continue to rehabilitate families who are severely affected by the war. It is heart warming to see that many of these families can manage their lives independently, with income from small-scale businesses established for them through our financial assistance.

Our children's home in Thiruketheeswaram, Mannar, now has around 200 children, aged 4 to 18. 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 extracurricular activities, including sports, music, dance, yoga, and meditation. 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 two have completed their university degrees. 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 sought 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.

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.

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

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
3. 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)

Sivan Arul -Humanity

Company Limited by Guarantee

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

?Year ended 31 March 2025

We are also very grateful to Aadhi Parasakthi for continuing to support by giving special meal for our children in Sivan Arul Illam

New Projects:

W have opened a pure vegetarian restaurant, called 'Sri Rudram" in Thiruketheeswaram, Mannar,

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

Employing our own children in the children's home. Also offering employment for the local community.
Next

In Srirudram, we have built four luxury rooms with attached toilets, which would attract temple worshipers from abroad & other tourists. We believe these business ventures will generate income for the vulnerable community members to achieve a stable livelihood.

' We have secured 7 acres of government land on long-term lease (over 33 33-year period, renewable) under the name of the children's home, which is located relatively close to the children's home. We have planted 400 coconut trees on this land to provide children with a sustainable income in about 3 years. In the meantime, we are growing all the vegetables, fruits, etc., that would otherwise be bought in the market, for daily consumption by the children. The older children? Participate in the development? & cultivation of this land, which gives them a form of recreation, therapy & hobby to keep themselves active & occupied during their holidays & free time. We are building around 10 houses on this land for our older children who have no parents or family. We believe that they will become self-reliant over time, start their own families, and continue to help other needy children and families. We have also secured an additional 10 acres of government land in Palampitty, Madu district. Another farm has been donated to us in Mavittapuram. This also cultivates vegetables, rears cows to sell milk, and raises chickens to sell eggs. It offers employment for the local community. The income generated supports our children's education. We have invested an enormous sum, mainly in the east of Sri Lanka, on revolving fund interest-free loan projects.

We run very successful Aranery schools teaching moral values, reading, writing, encouraging home cultivation of vegetables, for over 600 poor children in upcountry estates (in 16 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 elderly home in Yattiantota, Kegalle. 10 vulnerable ladies who worked as tea pluckers in the upcountry are being cared for in this home. We also conduct a government-approved ICTT NVQ3 course and Graphic Design for 20 poor upcountry children in this centre (Upstairs of the elders' home in Yattiantota), which is dedicated to free education for all poor children in the upcountry. In addition to IT we have SMART Board classes are conducted in Maths, Science, English, Tamil, Sinhala, Geography and History. About 45 children from poor estates attend these classes.

We have recently launched our own Radio station called "Aayul" in Yatiantota Annalakshmi Anbu Illam to give employment opportunities for Upcountry estate youths and to market our own food products.

There is a shop run in Yatiantota to generate income for the elders home and education of estate children We hope to start a government registered nursery for the estate children in Yatiantota

Sivan Arul -Humanity

Company Limited by Guarantee

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

?Year ended 31 March 2025

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

Families in Kanchirankuda, Kanchikudiyaru & Kanagar Kiramam (farmers) , sewing machines for 10 vulnerable ladies in Vivekanadapuram . We have provided 6 motor-driven 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 employs the vulnerable, poor local community. The income generated will also be shared with our children's home for their day-to-day expenses. We have completed the goat rearing program in Vaharai, Batticaloa district & Akkaraipattu for 20 women-headed families, providing each family with 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 on our land here to conduct after-school educational, sports, Aranery & recreational activities for the elderly who are begging on the streets to live. After-school activities will also be conducted at 3 other centres in Muthur (Seethanaveli, Paattalipuram & Santhosapuram), mainly to motivate children. whom are not attending schools due to poverty, lack of interest from parents. We have introduced a unique education program for our 7tuition centres across the country, in Mannar, in our children's 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.

We are truly grateful to all donors; without their support, we would not be able to continue all our projects.

New Project-

Palms Together – New Project Under Sivan Arul Hope Ltd

Palms Together is a new project established in February 2025 under Sivan Arul Hope Ltd. The project's objective is to support women from single-income households in the North and East of Sri Lanka to earn a sustainable livelihood through the production of palmyra handicrafts and handloom products.

The project operates on a leadership and capacity-building model. Women who are already established in their craft are identified and supported as local leaders. These leaders:

- Train other women in Palmyra and handloom skills
- Assist them in marketing and selling their products
- Oversee and support the quality and consistency of the work

This model is particularly important in the North and East of Sri Lanka, where cultural and language barriers mean many women are unwilling or unable to travel to other parts of the country. By working through locally based leaders, Palms Together can reach remote and isolated communities where women would otherwise have very limited or no support in accessing markets.

Although the project is at an early stage, it has already achieved significant initial success, including.

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

securing an international grant to help fund and develop this work

Sivan Arul -Humanity

Company Limited by Guarantee

Trustees' Annual Report (Incorporated
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 provided six motor-driven 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, chickens, poultry and

vegetables. This employs the vulnerable, poor local community. The income generated will also be shared with our children's home for their day-to-day expenses. We have completed the goat rearing program in Vaharai, Batticaloa district & Akkaraipattu for 20 women-headed families, providing each family with 4 to 5 goats as a lucrative livelihood. We are

cultivating 3 acres of land in Neenakerny in the Muthur district to help the poor community. We are about to start a multipurpose community centre on our land here to conduct after-school educational, sports, Aranery & recreational activities for the elderly who are begging on the streets to live. After-school activities will also be conducted at three other centres in Muthur (Seethanaveli, Paattalipuram & Santhosapuram), mainly to motivate children, many of whom are not attending school due to poverty and a lack of parental interest. We are also constructing many simple drinking and bathing water wells in the Batticaloa & Amparai districts, where many poor villages lack 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 seven 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.

We are truly grateful to all donors; without their support, we would not be able to continue all our projects.

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

Financial review0

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 2025

The report of the trustees for the year ended 31 March 2025

Bankers

National Westminster Bank Plc

Independent Examiner

Sivan Arul -Humanity

Company Limited by Guarantee

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

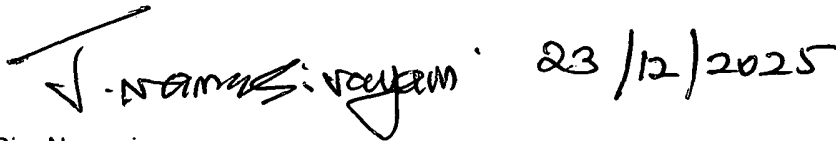
Year ended 31 March 2025

P Logeswaran

Warren & Co

Chartered Certified Accountants
10 Chingford Road
London
E17 4PJ

This report was approved by the board of trustees on

A handwritten signature in black ink, appearing to read 'J. Namasivayam', followed by the date '23/12/2025'.

Dir.. Namasivayam

Director and Trustee.

Sivan Arul -Humanity

Company Limited by Guarantee

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

? Year ended 31 March 2025

Sivan Arul -Humanity

Company Limited by Guarantee

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

Year ended 31 March 2025

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, and Thirunelvally- Jaffna, 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.

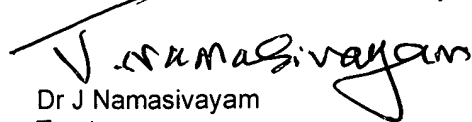
We recently had a certificate award ceremony for 65 students who have completed government-approved ICTT NVQ3 and Graphic Design courses in Akkaraipattu and upcountry IT centres

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 training 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

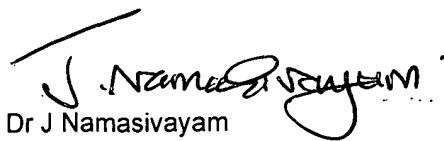
We recently opened a shop in Pannai Beach, Jaffna, to promote marketing and sales of our own food products made in the Kilinochi factory and the Puthukudiyiruppu bakery. Also, the shop showcases and sells handwoven palmyra leaf products and Handloom sarees, sarongs, etc to help vulnerable women with their livelihood in Thiruketheeswaram, Mannar, so that the productivity & income. In all business enterprises, there will be an increase. We aim 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 23/12/25 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 23 December 2025 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 2025

I report to the trustees on my examination of the financial statements of Sivan Arul -Humanity ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

The trustees are also the directors of the company for 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

In connection with my examination, nothing 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 to enable a proper understanding of the accounts to be reached.



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

Warren & Co. Ltd
Chartered Certified Accountants
1A Poppleton Road
London E11 1LP
E-mail: warren@warrenandco.net
Tel: 020 8531 7776 / 020 8531 7780

Sivan Arul -Humanity
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	244,984	237,982	232,448
Investment income	6	41	41	82
Total income		<u>245,025</u>	<u>238,023</u>	<u>232,530</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	610	610	11,446
Expenditure on charitable activities	8,9	245,205	245,205	219,979
Total expenditure		<u>245,815</u>	<u>245,815</u>	<u>231,425</u>
Net (expenditure)/income and net movement in funds		<u>(790)</u>	<u>(7,792)</u>	<u>1,105</u>
Reconciliation of funds				
Total funds brought forward		23,898	23,898	22,793
Total funds carried forward		<u>23,108</u>	<u>16,106</u>	<u>23,898</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 17 to 22 form part of these financial statements.

Sivan Arul -Humanity
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		<u>16,106</u>		<u>23,898</u>
Net current assets			<u>16,106</u>	<u>23,898</u>
Total assets less current liabilities			<u>16,106</u>	<u>23,898</u>
Funds of the charity				
Unrestricted funds			<u>16,106</u>	<u>23,898</u>
Total charity funds	14		<u>16,106</u>	<u>23,898</u>

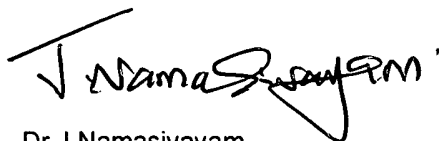
For the year ending 31 March 2025, the charity was entitled to an exemption from audit under section 477 of the Companies Act 2006 for small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question under 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 23 December 2025, and are signed on behalf of the board by:



Dr J Namasivayam
Trustee

23/12/25

The notes on pages 17 to 22 form part of these financial statements.

Sivan Arul -Humanity
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	(7,792)	1,105
<i>Adjustments for:</i>		
Other interest receivable and similar income	(41)	(82)
Cash generated from operations	(7,833)	1,023
Interest received	41	82
Net cash (used in)/from operating activities	(7,792)	1,105
Net (decrease)/increase in cash and cash equivalents	(7,792)	1,105
Cash and cash equivalents at the beginning of the year	23,898	22,793
Cash and cash equivalents at end of year	16,106	23,898

The notes on pages 17 to 22 form part of these financial statements.

Sivan Arul -Humanity
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

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 registered office address 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 donors who will continue to donate money. There is also £51,272 reserved for contingencies.

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 donors 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 resulting gains or losses recognised in the statement of financial activities.

Sivan Arul -Humanity
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

Restricted funds are subject to expenditure restrictions imposed by the donor or set out in 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; the economic benefits associated with the transaction will probably 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 2025

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 assigned 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 2025

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 separately for impairment. Other financial assets are either assessed individually or grouped by 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 donations and does not borrow any money.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
HMRC Gift Aid Tax Claim	28,642	28,642	28,579	28,579
Gift From an Individual	93,062	93,062	94,240	94,240
Income from other organisations	47,532	47,532	22,085	22,085
Aadhi Parasakthi-Devotees-Individuals	23,520	23,520	28,103	28,103
T Balendra	40,226	40,226	48,669	48,669
Dr J Namasivayam	5,000	5,000	10,772	10,772
	<u>237,982</u>	<u>237,982</u>	<u>232,448</u>	<u>232,448</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable type 1	<u>41</u>	<u>41</u>	<u>82</u>	<u>82</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Other type 1	<u>610</u>	<u>610</u>	<u>11,446</u>	<u>11,446</u>

Sivan Arul -Humanity

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Family Support & Livelihood	80,778	80,778	134,233	134,233
Other Projects (Aadhi Parasakthi & Saththuma)	164,427	164,427	85,746	85,746
	<u>245,205</u>	<u>245,205</u>	<u>219,979</u>	<u>219,979</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2025 £	Total fund 2024 £
Family Support & Livelihood	60,279	20,499	80,778	134,233
Other Projects (Aadhi Parasakthi & Saththuma)	164,427	—	164,427	85,746
	<u>224,706</u>	<u>20,499</u>	<u>245,205</u>	<u>219,979</u>

10. Net (expenditure)/income

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

	2025 £	2024 £
Foreign exchange differences	<u>24,396</u>	<u>7,994</u>

11. Independent examination fees

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

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	12,280	—
Social security costs	—	8,133
	<u>12,280</u>	<u>8,133</u>

The average head count of employees during the year was 2 (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Volunteers	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Sivan Arul -Humanity

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 2024	Income	Expenditure	31 Mar 2025
	£	£	£	£
General funds	<u>23,898</u>	<u>238,023</u>	<u>(245,815)</u>	<u>16,106</u>

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

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	–
Current assets	<u>16,106</u>	<u>16,106</u>
Net assets	<u>16,106</u>	<u>16,106</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	23,898	23,898
Current assets	–	–
Net assets	<u>23,898</u>	<u>23,898</u>

16. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at the bank and in hand	<u>23,898</u>	<u>(7,792)</u>	<u>16,106</u>