

# ORU PAANAI

England & Wales · Charity number 1136376

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2010-06-15

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

## Contact

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**Address** 58 Hungerford Road  
Stourbridge  
DY8 3AB

**Phone** 01384395165

**Email** [orupaanai@hadenvale.org](mailto:orupaanai@hadenvale.org)

**Website** [www.orupaanai.org.uk](http://www.orupaanai.org.uk)

## Activities

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**Objects:** I TO RELIEVE POVERTY AND HUNGERII TO ADVANCE EDUCATION AND PROMOTE LITERACYIII TO RELIEVE SICKNESS AND PRESERVE AND PROMOTE GOOD HEALTH -AMONGST THOSE IN NEED IN SRI LANKA IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, INCLUDING (BUT NOT LIMITED TO) PROVISION OF SUPPORT (IN THE FORM OF FUNDS, GOODS AND SERVICES) AND ASSISTANCE TO OTHER ORGANISATIONS WITH SIMILAR AIMS AS THE CHARITY

**Activities:** ORU PAANAI FUNDS 391 SCHOOLS IN NORTH SRI LANKA TO PROVIDE A MID DAY MEAL FOR OVER 43,000 CHILDREN. THE SCHOOL PREPARES A MEAL OF RICE AND VEGETABLES FOR ITS STUDENTS. THE RICE AND LENTILS ARE PROVIDED BY THE WORLD FOOD PROGRAMME. THE HELP WE GIVE ENABLES THE SCHOOLS TO PROVIDE A WHOLESOME AND PALATABLE RICE MEAL TO THE CHILDREN WHO LARGELY COME FROM HOMES LIVING BELOW THE POVERTY LINE.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** SRI LANKA
- Sri Lanka

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£183,523	£183,156	-	-
2023-12-31	£184,326	£190,944	-	-
2022-12-31	£174,546	£210,367	-	-
2021-12-31	£111,922	£77,967	-	-
2020-12-31	£70,378	£107,806	-	-

## Trustees

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Name	Role	Appointed
Dr DANIEL WIJEYARAJA MUTHUVELOE		
Prof. Nadarajah Sreeharan		2026-01-01
Sir.Prof. Sabaratnam Arulkumaran		2026-01-01

**ORU PAANAI**

England & Wales - Charity number 1136376

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# Accounts

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**REGISTERED CHARITY NUMBER: 1136376**

Financial Statements  
for the year ended  
31 December 2024

for

Oru Paanai

DJH Halesowen Limited  
Church Court  
Stourbridge Road  
Halesowen  
B63 3TT

Oru Paanai

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for the year ended 31 December 2024

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Oru Paanai

Report of the Trustees  
for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

It gives us great pleasure to present the annual report of the trustees of Oru Paanai for the year 2024.

Providing dry rations to the elderly without any form of income, remains the main objective of Oru Paanai. In this year Oru Paanai has increased the number of people we are supporting to 700 elders in the north around 200 in the east. We extended our program to upcountry areas, Haputale / Haldumulla areas in 2022, and more families have been added in 2024. In all, 1300 elderly men and women are provided 4 weekly dry rations through this program. Our assistance is not confined to the elderly. Deserving people, such as those in extreme poverty or differently abled, are also provided assistance through this program. In this year, we initiated a new program where young families in dire poverty were also included in our dry rations program and these families are given double quantities of dry rations. This new program is focused mainly in the north but includes families in Batticaloa as well as the hill country.

We have also continued the construction of more wells in the Wannai. Thus far, we have constructed over 220 wells, both tube wells and traditional dug wells. We plan to construct 20 wells per year, funds permitting.

Oru Paanai continues its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age, and currently over LKR 1 million is spent every month on this program. Around 1,000 malnourished children in nine MOH areas are given support through this program.

In Sri Lanka, the political landscape has changed dramatically in 2024. The NPP (previously known as the JVP) captured power in both the Presidential and parliamentary elections. The new government has made a promising start, but time will tell whether they can deliver on their promises. The economic situation in which the country found itself in 2022, has not improved significantly in the current year. The hardships endured by the poverty stricken in the country has resulted in greater need for the type of help rendered by Oru Paanai.

The activities of OP is sustained in the main by a regular financial help from the Serendip Foundation based in Washington, as well as regular donations from around 130 regular supporters in the UK, as well as an organisation of Canberra based Tamils. OP can continue to continue its varied activities thanks to the help it receives from these multiple sources to whom we are deeply indebted.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1136376

### **Principal address**

58 Hungerford Road  
Stourbridge  
West Midlands  
DY8 3AB

### **Trustees**

Dr A J Thambapillai  
Dr L Muthuveloe  
Dr S Kathirgamanathan - Treasurer  
Dr S V Devendra  
Professor R Swaminathan  
Dr D W Muthuveloe  
Dr N Sriskantharajah  
Dr N Subanandan  
Mrs S Devendra  
Dr R S Thambyrajah  
Dr K Balasubramaniam

Oru Paanai

Report of the Trustees  
for the year ended 31 December 2024

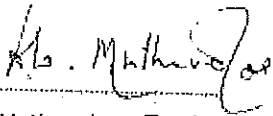
**Trustees**

Dr A J Thambapillai  
Dr L Muthuveloe  
Dr S Kathirgamanathan - Treasurer  
Dr S V Devendra  
Professor R Swaminathan  
Dr D W Muthuveloe  
Dr N Sriskantharajah  
Dr N Subanandan  
Mrs S Devendra  
Dr R S Thambyrajah  
Dr K Balasubramaniam

**Independent Examiner**

Mark Howell FCA  
DJH Halesowen Limited  
Church Court  
Stourbridge Road  
Halesowen  
B63 3TT

Approved by order of the board of trustees on 9 October 2025 and signed on its behalf by:



Dr D W Muthuveloe - Trustee

Independent Examiner's Report to the Trustees of  
Oru Paanai

**Independent examiner's report to the trustees of Oru Paanai**

I report to the charity trustees on my examination of the accounts of Oru Paanai (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Howell FCA

DJH Halesowen Limited  
Church Court  
Stourbridge Road  
Halesowen  
B63 3TT

Date: ..... 29th October 2025 .....

Oru Paanai

Statement of Financial Activities  
for the year ended 31 December 2024

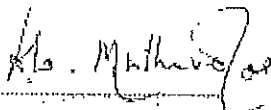
	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	166,014	675	166,689	172,537
Other trading activities	3	16,834	-	16,834	11,789
<b>Total</b>		<u>182,848</u>	<u>675</u>	<u>183,523</u>	<u>184,326</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	12,882	-	12,882	8,200
<b>Charitable activities</b>					
Support to projects in Sri Lanka		167,584	-	167,584	181,734
Governance costs		2,690	-	2,690	1,010
<b>Total</b>		<u>183,156</u>	<u>-</u>	<u>183,156</u>	<u>190,944</u>
<b>NET INCOME/(EXPENDITURE)</b>		(308)	675	367	(6,618)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		79,089	766	79,855	86,473
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>78,781</u>	<u>1,441</u>	<u>80,222</u>	<u>79,855</u>

The notes form part of these financial statements

Oru Paanal  
 Balance Sheet  
 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	10,682	-	10,682	11,466
Cash at bank		69,049	1,441	70,490	69,289
		79,731	1,441	81,172	80,755
<b>CREDITORS</b>					
Amounts falling due within one year	10	(950)	-	(950)	(900)
<b>NET CURRENT ASSETS</b>		<u>78,781</u>	<u>1,441</u>	<u>80,222</u>	<u>79,855</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		78,781	1,441	80,222	79,855
<b>NET ASSETS</b>		<u>78,781</u>	<u>1,441</u>	<u>80,222</u>	<u>79,855</u>
<b>FUNDS</b>					
Unrestricted funds	11			78,781	79,089
Restricted funds				1,441	766
<b>TOTAL FUNDS</b>				<u>80,222</u>	<u>79,855</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th October 2025 and were signed on its behalf by:

  
 Dr D W Muthuveloe - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	155,839	161,521
Gift aid	10,850	11,016
	<u>166,689</u>	<u>172,537</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>16,834</u>	<u>11,789</u>

Fundraising income in 2024 and 2023 includes monies raised from dinner events.

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

#### 4. RAISING FUNDS

##### Raising donations and legacies

	2024	2023
	£	£
Postage, stationery and computer expenses	776	930
Fund raising expenses	12,106	7,270
	<u>12,882</u>	<u>8,200</u>

Expenditure on raising funds in 2024 and 2023 includes catering and other costs for events.

#### 5. SUPPORT COSTS

Governance costs include fees paid to the Independent Examiner of £936 in 2024 (2023: £900).

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
	1	1
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

#### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	172,237	300	172,537
Other trading activities	11,789	-	11,789
<b>Total</b>	<u>184,026</u>	<u>300</u>	<u>184,326</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,200	-	8,200
<b>Charitable activities</b>			
Support to projects in Sri Lanka	161,667	20,067	181,734
Governance costs	1,010	-	1,010
<b>Total</b>	<u>170,877</u>	<u>20,067</u>	<u>190,944</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	13,149	(19,767)	(6,618)
	(20,067)	20,067	-
<b>Net movement in funds</b>	<u>(6,918)</u>	<u>300</u>	<u>(6,618)</u>

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	86,007	466	86,473
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>79,089</u>	<u>766</u>	<u>79,855</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	10,682	10,966
Prepayments and accrued income	-	500
	<u>10,682</u>	<u>11,466</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	950	900
	<u>950</u>	<u>900</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	79,089	(308)	78,781
<b>Restricted funds</b>			
Water fund	766	675	1,441
<b>TOTAL FUNDS</b>	<u>79,855</u>	<u>367</u>	<u>80,222</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	182,848	(183,156)	(308)
<b>Restricted funds</b>			
Water fund	675	-	675
<b>TOTAL FUNDS</b>	<u>183,523</u>	<u>(183,156)</u>	<u>367</u>

Oru Paanai

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	86,007	13,149	(20,067)	79,089
<b>Restricted funds</b>				
Water fund	466	(19,767)	20,067	766
<b>TOTAL FUNDS</b>	<u>86,473</u>	<u>(6,618)</u>	<u>-</u>	<u>79,855</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	184,026	(170,877)	13,149
<b>Restricted funds</b>			
Water fund	300	(20,067)	(19,767)
<b>TOTAL FUNDS</b>	<u>184,326</u>	<u>(190,944)</u>	<u>(6,618)</u>

The Water fund represents monies to be spent in the provision of safe water supplies in Sri Lanka.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

Oru Paanai

Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	155,839	161,521
Gift aid	10,850	11,016
	<u>166,689</u>	<u>172,537</u>
<b>Other trading activities</b>		
Fundraising events	16,834	11,789
	<u>16,834</u>	<u>11,789</u>
<b>Total incoming resources</b>	<u>183,523</u>	<u>184,326</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage, stationery and computer expenses	776	930
Fund raising expenses	12,106	7,270
	<u>12,882</u>	<u>8,200</u>
<b>Charitable activities</b>		
Grants to Oru Paanai Sri Lanka	167,584	180,752
<b>Support costs</b>		
<b>Governance costs</b>		
Staff and supervision costs	1,704	982
Independent Examiner's fees	986	1,010
	<u>2,690</u>	<u>1,992</u>
Total resources expended	<u>183,156</u>	<u>190,944</u>
<b>Net income/(expenditure)</b>	<u>367</u>	<u>(6,618)</u>

This page does not form part of the statutory financial statements

**ORU PAANAI**

England & Wales - Charity number 1136376

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# Accounts

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Unaudited Financial Statements  
for the year ended  
31 December 2023

for

Oru Paanai

Nicklin Accountancy Services Limited  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Contents of the Financial Statements  
for the year ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

It gives us great pleasure to present the annual report of the trustees of Oru Paanai for the year 2023

Providing dry rations to the elderly without any form of income, remains the main objective of Oru Paanai. In this year Oru Paanai has increased the number of people we are supporting to 700 elders in the north, around 200 in the east. We extended our program to upcountry areas, Haputale / Haldumulla areas in 2022, and more families have been added in 2023. Our assistance is not confined to the elderly. Deserving people, such as those in extreme poverty or differently abled, are also provided assistance through this program. In this year, we initiated a new program where young families in dire poverty were also included in our dry rations program and these families are given double quantities of dry rations. This new program is focused mainly in the north, but includes families in Batticaloa as well as the hill country.

We have also continued the construction of more wells in the Wannu. Thus far, we have constructed over 1190 wells, both tube wells and traditional dug wells. We plan to construct 30 wells per year, funds permitting.

Oru Paanai continues its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age, and currently over LKR 1 million is spent every month on this program. Around 1,000 malnourished children are given support through this program.

In Sri Lanka, the political landscape has been quite stable in 2023, mainly thanks to a loan from the IMF and the World Bank. However, this assistance came with conditions, which included imposition of new taxes on all citizens, including government servants. The economic situation in which the country found itself in 2022, has not improved significantly in the current year. The hardships endured by the poverty stricken in the country has resulted in greater need for the type of help rendered by Oru Paanai.

The activities of OP are sustained in the main by a regular financial help from the Serendip Foundation based in Washington, as well as regular donations from around 130 regular supporters in the UK, as well as an organisation of Canberra based Tamils. OP can continue to continue its varied activities thanks to the help it receives from these multiple sources to whom we are deeply indebted.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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1136376

### **Principal address**

58 Hungerford Road  
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DY8 3AB

### **Trustees**

Dr A J Thambapillai  
Dr L Muthuveloe  
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Dr S V Devendra  
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Oru Paanai

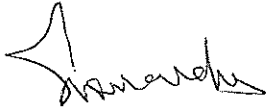
Report of the Trustees  
for the year ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mark Howell FCA  
Nicklin Accountancy Services Limited  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Approved by order of the board of trustees on ..... 30/9/2024 ..... and signed on its behalf by:



.....  
Dr S V Devendra - Trustee

**Independent examiner's report to the trustees of Oru Paanai**

I report to the charity trustees on my examination of the accounts of Oru Paanai (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

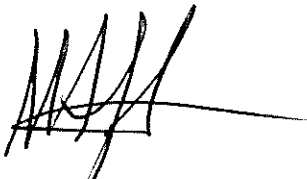
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Howell FCA

Nicklin Accountancy Services Limited  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

10 October 2024

Statement of Financial Activities  
for the year ended 31 December 2023

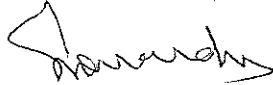
	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	172,237	300	172,537	148,422
Other trading activities	3	<u>11,789</u>	<u>-</u>	<u>11,789</u>	<u>26,124</u>
<b>Total</b>		<u>184,026</u>	<u>300</u>	<u>184,326</u>	<u>174,546</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	8,200	-	8,200	17,038
<b>Charitable activities</b>					
Support to projects in Sri Lanka		161,667	20,067	181,734	192,455
Governance costs		<u>1,010</u>	<u>-</u>	<u>1,010</u>	<u>874</u>
<b>Total</b>		<u>170,877</u>	<u>20,067</u>	<u>190,944</u>	<u>210,367</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	<u>13,149</u> <u>(20,067)</u>	<u>(19,767)</u> <u>20,067</u>	<u>(6,618)</u> <u>-</u>	<u>(35,821)</u> <u>-</u>
<b>Net movement in funds</b>		<u>(6,918)</u>	<u>300</u>	<u>(6,618)</u>	<u>(35,821)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>86,007</u>	<u>466</u>	<u>86,473</u>	<u>122,294</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>79,089</u>	<u>766</u>	<u>79,855</u>	<u>86,473</u>

Oru Paanai

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	11,466	-	11,466	7,317
Cash at bank		<u>68,523</u>	<u>766</u>	<u>69,289</u>	<u>79,946</u>
		79,989	766	80,755	87,263
<b>CREDITORS</b>					
Amounts falling due within one year	10	(900)	-	(900)	(790)
<b>NET CURRENT ASSETS</b>					
		<u>79,089</u>	<u>766</u>	<u>79,855</u>	<u>86,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>79,089</u>	<u>766</u>	<u>79,855</u>	<u>86,473</u>
<b>NET ASSETS</b>					
		<u>79,089</u>	<u>766</u>	<u>79,855</u>	<u>86,473</u>
<b>FUNDS</b>					
Unrestricted funds	11			79,089	86,007
Restricted funds				<u>766</u>	<u>466</u>
<b>TOTAL FUNDS</b>					
				<u>79,855</u>	<u>86,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....1/10/2024..... and were signed on its behalf by:



Dr.S.V.Devendra

The notes form part of these financial statements

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	161,521	141,104
Gift aid	<u>11,016</u>	<u>7,318</u>
	<u>172,537</u>	<u>148,422</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	<u>11,789</u>	<u>26,124</u>

Fundraising income in 2023 includes monies raised from a dinner event. In 2022 monies were generated from a lunch event.

**4. RAISING FUNDS****Raising donations and legacies**

	2023	2022
	£	£
Postage, stationery and computer expenses	930	1,298
Fund raising expenses	<u>7,270</u>	<u>15,740</u>
	<u>8,200</u>	<u>17,038</u>

Expenditure on raising funds in 2023 and 2022 includes catering and other costs for events.

**5. SUPPORT COSTS**

Governance costs include fees paid to the Independent Examiner of £900 in 2023 (2022: £840).

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**7. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	148,072	350	148,422
Other trading activities	<u>26,124</u>	-	<u>26,124</u>
<b>Total</b>	<u>174,196</u>	<u>350</u>	<u>174,546</u>
<b>EXPENDITURE ON</b>			
Raising funds	17,038	-	17,038
<b>Charitable activities</b>			
Support to projects in Sri Lanka	187,889	4,566	192,455
Governance costs	<u>874</u>	-	<u>874</u>
<b>Total</b>	<u>205,801</u>	<u>4,566</u>	<u>210,367</u>
<b>NET INCOME/(EXPENDITURE)</b>	(31,605)	(4,216)	(35,821)
<b>Transfers between funds</b>	<u>4,782</u>	<u>(4,782)</u>	-
<b>Net movement in funds</b>	(26,823)	(8,998)	(35,821)

Notes to the Financial Statements - continued  
for the year ended 31 December 2023

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	112,830	9,464	122,294
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>86,007</u>	<u>466</u>	<u>86,473</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	10,966	7,317
Prepayments and accrued income	<u>500</u>	<u>-</u>
	<u>11,466</u>	<u>7,317</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	<u>900</u>	<u>790</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	86,007	13,149	(20,067)	79,089
<b>Restricted funds</b>				
Water fund	<u>466</u>	<u>(19,767)</u>	<u>20,067</u>	<u>766</u>
<b>TOTAL FUNDS</b>	<u>86,473</u>	<u>(6,618)</u>	<u>-</u>	<u>79,855</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	184,026	(170,877)	13,149
<b>Restricted funds</b>			
Water fund	<u>300</u>	<u>(20,067)</u>	<u>(19,767)</u>
<b>TOTAL FUNDS</b>	<u>184,326</u>	<u>(190,944)</u>	<u>(6,618)</u>

**11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	112,830	(31,605)	4,782	86,007
<b>Restricted funds</b>				
Hearing fund	9,348	(4,566)	(4,782)	-
Water fund	<u>116</u>	<u>350</u>	<u>-</u>	<u>466</u>
	<u>9,464</u>	<u>(4,216)</u>	<u>(4,782)</u>	<u>466</u>
<b>TOTAL FUNDS</b>	<u>122,294</u>	<u>(35,821)</u>	<u>-</u>	<u>86,473</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	174,196	(205,801)	(31,605)
<b>Restricted funds</b>			
Hearing fund	-	(4,566)	(4,566)
Water fund	<u>350</u>	<u>-</u>	<u>350</u>
	<u>350</u>	<u>(4,566)</u>	<u>(4,216)</u>
<b>TOTAL FUNDS</b>	<u>174,546</u>	<u>(210,367)</u>	<u>(35,821)</u>

The Hearing fund represented monies to be spent in support of deaf/blind schools in Sri Lanka. This fund was closed in 2022 and the balance transferred to the general fund

The Water fund represents monies to be spent in the provision of safe water supplies in Sri Lanka.

**Transfers between funds**

The transfer between funds represents monies transferred from the general bank account into the charity's Water fund bank account for the purpose of being disbursed in furtherance of the aims of the Water fund.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

Oru Paanai

Detailed Statement of Financial Activities  
for the year ended 31 December 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	161,521	141,104
Gift aid	<u>11,016</u>	<u>7,318</u>
	172,537	148,422
<b>Other trading activities</b>		
Fundraising events	<u>11,789</u>	<u>26,124</u>
<b>Total incoming resources</b>	184,326	174,546
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage, stationery and computer expenses	930	1,298
Fund raising expenses	<u>7,270</u>	<u>15,740</u>
	8,200	17,038
<b>Charitable activities</b>		
Grants to Oru Paanai Sri Lanka	180,752	191,393
<b>Support costs</b>		
<b>Governance costs</b>		
Staff and supervision costs	982	1,062
Independent Examiner's fees	<u>1,010</u>	<u>874</u>
	<u>1,992</u>	<u>1,936</u>
Total resources expended	<u>190,944</u>	<u>210,367</u>
<b>Net expenditure</b>	<u>(6,618)</u>	<u>(35,821)</u>

This page does not form part of the statutory financial statements

**ORU PAANAI**

England & Wales - Charity number 1136376

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# Accounts

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Unaudited Financial Statements  
for the year ended  
31 December 2022

for

Oru Paanai

Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Contents of the Financial Statements  
for the year ended 31 December 2022

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Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Oru Paanai

Report of the Trustees  
for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

It gives us great pleasure to present the annual report of the trustees of Oru Paanai for the year 2022.

Providing dry rations to the elderly without any form of income, remains the main objective of Oru Paanai. In this year Oru Paanai has increased the number of people we are supporting to 700 elders in the north, around 200 in the east. We have extended our program to upcountry areas, Haputale / Haldumulla areas in 2022. Our assistance is not confined to the elderly. Deserving people, such as those in extreme poverty or differently abled, are also provided assistance through this program.

We have also continued the construction of more wells in the Wannu. Thus far, we have constructed over 160 wells, both tube wells and traditional dug wells. We work with another charity, Well-Being, who also have similar objectives to build wells in the arid zones in the north.

Oru Paanai has achieved its objectives in supporting the Nuffield School for Deaf and Blind children. The trustees involved with the Kaithady project plan to cease active fund raising for Kaithady and transfer any monies remaining in the account to the Nuffield School in the near future.

Oru Paanai continues its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age, and currently over LKR 1 million is spent every month on this program. Around 1,000 malnourished children are given support through this program.

In Sri Lanka, an economic and political crisis resulted in the fall from power of President Gotabaya Rajapakse. An ill thought out ban on the import of fertilisers, along with a fuel crisis, led to queues for fuel and food. A people's revolt, called an Aragalaya, led to spontaneous protests in most towns in the country, which culminated in President Rajapakse fleeing from the country and resigning from his post. A major shortage of medicines caused untold hardship and OP responded to this crisis by purchasing medicines from local suppliers and distributed them to the north and east. A donation of £10,000 from OP, supplemented by a donation from the Sacramento Tamil Mandram from San Francisco, as well as a similar sum raised by Prof Sir Sabaratnam Arulkumaran, helped to alleviate the hardship caused by lack of essential drugs. The OP Trustees, having taken note of the extreme poverty and hardship caused by the economic downturn in the country, initiated a program of cooked food distribution (annathanams) in 4 villages in the north, whereby over 300 peoples in each centre were provided meals twice a week. Although these were held in Hindu temple premises, people of all religions were welcomed to these annathanams. This program ran from June to Dec 2022.

The activities of OP are sustained in the main by a regular financial help from the Serendip Foundation based in Washington, as well as regular donations from around 100 regular supporters in the UK, as well as an organisation of Canberra based Tamils. OP can continue its varied activities thanks to the help it receives from these multiple sources to whom we are deeply indebted.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1136376

### **Principal address**

58 Hungerford Road  
Stourbridge  
West Midlands  
DY8 3AB

Oru Paanai

Report of the Trustees  
for the year ended 31 December 2022

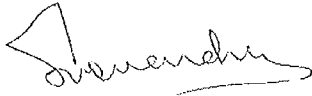
**Trustees**

Dr A J Thambapillai  
Dr L Muthuveloe  
Dr S Kathirgamanathan - Treasurer  
Dr S V Devendra  
Professor R Swaminathan  
Dr D W Muthuveloe  
Dr N Sriskantharajah  
Dr N Subanandan  
Mrs S Devendra  
Dr R S Thambyrajah  
Dr K Balasubramaniam

**Independent Examiner**

Mark Howell FCA  
Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Approved by order of the board of trustees on ..... 26 / 10 / 2023 ..... and signed on its behalf by:



.....  
Dr S V Devendra - Trustee

Independent Examiner's Report to the Trustees of  
Oru Paanai

**Independent examiner's report to the trustees of Oru Paanai**

I report to the charity trustees on my examination of the accounts of Oru Paanai (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Howell FCA

Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Date: 27th October 2023

## Oru Paanai

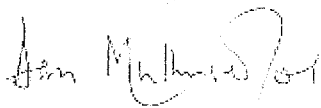
Statement of Financial Activities  
for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	148,072	350	148,422	104,491
Other trading activities	3	26,124	-	26,124	7,431
<b>Total</b>		<u>174,196</u>	<u>350</u>	<u>174,546</u>	<u>111,922</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	17,038	-	17,038	680
<b>Charitable activities</b>					
Support to projects in Sri Lanka		187,889	4,566	192,455	76,495
Governance costs		874	-	874	792
<b>Total</b>		<u>205,801</u>	<u>4,566</u>	<u>210,367</u>	<u>77,967</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(31,605) 4,782	(4,216) (4,782)	(35,821) -	33,955 -
<b>Net movement in funds</b>		<u>(26,823)</u>	<u>(8,998)</u>	<u>(35,821)</u>	<u>33,955</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		112,830	9,464	122,294	88,339
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>86,007</u></u>	<u><u>466</u></u>	<u><u>86,473</u></u>	<u><u>122,294</u></u>

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	7,317	-	7,317	15,465
Cash at bank		<u>79,480</u>	<u>466</u>	<u>79,946</u>	<u>107,585</u>
		86,797	466	87,263	123,050
<b>CREDITORS</b>					
Amounts falling due within one year	10	(790)	-	(790)	(756)
<b>NET CURRENT ASSETS</b>		<u>86,007</u>	<u>466</u>	<u>86,473</u>	<u>122,294</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>86,007</u>	<u>466</u>	<u>86,473</u>	<u>122,294</u>
<b>NET ASSETS</b>		<u>86,007</u>	<u>466</u>	<u>86,473</u>	<u>122,294</u>
<b>FUNDS</b>					
Unrestricted funds	11			86,007	112,830
Restricted funds				<u>466</u>	<u>9,464</u>
<b>TOTAL FUNDS</b>				<u>86,473</u>	<u>122,294</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 23/10/2023 ..... and were signed on its behalf by:



.....  
D W Muthuveloe - Trustee

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	141,104	89,026
Gift aid	7,318	15,465
	<u>148,422</u>	<u>104,491</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	<u>26,124</u>	<u>7,431</u>

Fundraising income in 2022 includes monies raised from a lunch event. In 2021 monies were generated from a sponsored walk.

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

#### 4. RAISING FUNDS

##### Raising donations and legacies

	2022	2021
	£	£
Postage, stationery and computer expenses	1,298	70
Fund raising expenses	15,740	610
	<u>17,038</u>	<u>680</u>

Expenditure on raising funds in 2022 includes catering and other costs for events. In 2021 they were mainly publicity costs.

#### 5. SUPPORT COSTS

Governance costs include fees paid to the Independent Examiner of £840 for 2022 (for 2021: £756).

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

#### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	103,861	630	104,491
Other trading activities	7,431	-	7,431
<b>Total</b>	<u>111,292</u>	<u>630</u>	<u>111,922</u>
<b>EXPENDITURE ON</b>			
Raising funds	680	-	680
<b>Charitable activities</b>			
Support to projects in Sri Lanka	73,148	3,347	76,495
Governance costs	792	-	792
<b>Total</b>	<u>74,620</u>	<u>3,347</u>	<u>77,967</u>
<b>NET INCOME/(EXPENDITURE)</b>	36,672	(2,717)	33,955

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	76,158	12,181	88,339
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>112,830</u>	<u>9,464</u>	<u>122,294</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	<u>7,317</u>	<u>15,465</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	<u>790</u>	<u>756</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	112,830	(31,605)	4,782	86,007
<b>Restricted funds</b>				
Hearing fund	9,348	(4,566)	(4,782)	-
Water fund	116	350	-	466
	<u>9,464</u>	<u>(4,216)</u>	<u>(4,782)</u>	<u>466</u>
<b>TOTAL FUNDS</b>	<u>122,294</u>	<u>(35,821)</u>	<u>-</u>	<u>86,473</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	174,196	(205,801)	(31,605)
<b>Restricted funds</b>			
Hearing fund	-	(4,566)	(4,566)
Water fund	350	-	350
	<u>350</u>	<u>(4,566)</u>	<u>(4,216)</u>
<b>TOTAL FUNDS</b>	<u>174,546</u>	<u>(210,367)</u>	<u>(35,821)</u>

**11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	76,158	36,672	112,830
<b>Restricted funds</b>			
Hearing fund	10,195	(847)	9,348
Water fund	1,986	(1,870)	116
	<u>12,181</u>	<u>(2,717)</u>	<u>9,464</u>
<b>TOTAL FUNDS</b>	<u>88,339</u>	<u>33,955</u>	<u>122,294</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	111,292	(74,620)	36,672
<b>Restricted funds</b>			
Hearing fund	-	(847)	(847)
Water fund	630	(2,500)	(1,870)
	<u>630</u>	<u>(3,347)</u>	<u>(2,717)</u>
<b>TOTAL FUNDS</b>	<u>111,922</u>	<u>(77,967)</u>	<u>33,955</u>

The Hearing fund represents monies to be spent in support of deaf/blind schools in Sri Lanka, this fund has been closed and the balance transferred to the general fund

The Water fund represents monies to be spent in the provision of safe water supplies in Sri Lanka.

**Transfers between funds**

The transfer between funds represents monies transferred from the general bank account into the charity's Hearing fund bank account for the purpose of being disbursed in furtherance of the aims of the Hearing fund.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

Oru Paanai

Detailed Statement of Financial Activities  
for the year ended 31 December 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	141,104	89,026
Gift aid	7,318	15,465
	<u>148,422</u>	<u>104,491</u>
<b>Other trading activities</b>		
Fundraising events	26,124	7,431
	<u>26,124</u>	<u>7,431</u>
<b>Total incoming resources</b>	<u>174,546</u>	<u>111,922</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage, stationery and computer expenses	1,298	70
Fund raising expenses	15,740	610
	<u>17,038</u>	<u>680</u>
<b>Charitable activities</b>		
Grants to Oru Paanai Sri Lanka	191,393	75,947
<b>Support costs</b>		
<b>Governance costs</b>		
Staff and supervision costs	1,062	548
Independent Examiner's fees	874	792
	<u>1,936</u>	<u>1,340</u>
Total resources expended	<u>210,367</u>	<u>77,967</u>
<b>Net (expenditure)/income</b>	<u>(35,821)</u>	<u>33,955</u>

This page does not form part of the statutory financial statements

**ORU PAANAI**

England & Wales - Charity number 1136376

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# Accounts

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Unaudited Financial Statements  
for the year ended  
31 December 2021

for

Oru Paanai

Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Contents of the Financial Statements  
for the year ended 31 December 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

It gives us great pleasure to present the annual report of the Trustees of Oru Paanai for the year 2021.

This year Oru Paanai has expanded the number of centres through which we were providing dry rations to the destitute elderly, a project which we started in June 2018. Currently, we are providing assistance to 500 elders in the north and we expanded the program to the Batticaloa area in the eastern province where we help 100 elders on a monthly basis and in the Plantation area too, where we similarly provide dry rations to 100 more destitute elders. Our assistance is invaluable to this group of people who have no income and who do not receive any state assistance.

OP has recommenced its educational program by providing smart classrooms, pen-drives and appropriate educational software in association with E Kalvi, a Melbourne based charity.

We have undertaken the construction of more wells in the Wannai. Thus far, we have constructed over 130 wells, both tube wells and traditional dug wells.

We have continued our support to the Kaithady Nuffield School for the Deaf and Blind. Our Paanai undertook a major fund raising drive in 2019, and managed to raise around £40,000 which was used to purchase a van to help in the transport of children in the Nuffield School to hospital and other trips. After some bureaucratic delay, the van was finally delivered to the Nuffield School in 2021.

Oru Paanai expanded its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age, and currently over LKR 1 million is spent every month on this program.

In 2021, Covid 19 posed new problems for the country, with infection spreading to all parts of the country. The hospitals in the northeast of Sri Lanka were ill equipped to cope with this disease and OP received urgent appeals for support. OP undertook a major fundraising appeal. The donations received from our donors, both regular and occasional, enabled us to provide urgently needed equipment to hospitals in Jaffna, Batticaloa, as well as Bandarawela and Haputale

Despite the travel restrictions imposed in Sri Lanka to limit the spread of the virus, we were able to maintain our dry ration distribution in all the areas, through out the year.

The overall economic situation in the north and east has remained the same and the need for help in alleviating poverty still exists.

Fundraising in the UK proved more difficult due to the Covid restrictions, but Oru Paanai has coped well with the challenges, thanks to the generous support extended by an increasing number of large hearted friends.

It is such support, along with the personal efforts of energetic Trustees, which enables us to continue to meet our commitments to the people of the poorest areas in Sri Lanka.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1136376

### **Principal address**

58 Hungerford Road  
Stourbridge  
West Midlands  
DY8 3AB

Oru Paanai

Report of the Trustees  
for the year ended 31 December 2021

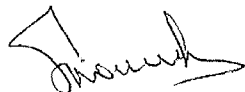
**Trustees**

Dr A J Thambapillai  
Dr L Muthuveloe  
Dr S Kathirgamanathan - Treasurer  
Dr S V Devendra  
Professor R Swaminathan  
Dr D W Muthuveloe  
Dr N Sriskantharajah  
Dr N Subanandan  
Mrs S Devendra  
Dr R S Thambyrajah  
Dr K Balasubramaniam

**Independent Examiner**

Mark Howell FCA  
Institute of Chartered Accountants in England and Wales  
Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Approved by order of the board of trustees on ..... 27/09/2022 ..... and signed on its behalf by:



.....  
Dr S V Devendra - Trustee

**Independent examiner's report to the trustees of Oru Paanai**

I report to the charity trustees on my examination of the accounts of Oru Paanai (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Howell FCA  
Institute of Chartered Accountants in England and Wales  
Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Date: .....29th September 2022

Statement of Financial Activities  
for the year ended 31 December 2021

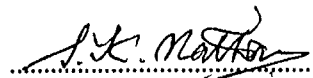
	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	103,861	630	104,491	56,011
Other trading activities	3	7,431	-	7,431	14,367
<b>Total</b>		111,292	630	111,922	70,378
<b>EXPENDITURE ON</b>					
Raising funds	4	680	-	680	12,715
<b>Charitable activities</b>					
Support to projects in Sri Lanka		73,940	3,347	77,287	95,031
Governance costs		-	-	-	60
<b>Total</b>		74,620	3,347	77,967	107,806
<b>NET INCOME/(EXPENDITURE)</b>		36,672	(2,717)	33,955	(37,428)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		76,158	12,181	88,339	125,767
<b>TOTAL FUNDS CARRIED FORWARD</b>		112,830	9,464	122,294	88,339

Oru Paanai

Balance Sheet  
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	15,465	-	15,465	4,864
Cash at bank		98,121	9,464	107,585	84,195
		<u>113,586</u>	<u>9,464</u>	<u>123,050</u>	<u>89,059</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(756)	-	(756)	(720)
		<u>112,830</u>	<u>9,464</u>	<u>122,294</u>	<u>88,339</u>
<b>NET CURRENT ASSETS</b>					
		<u>112,830</u>	<u>9,464</u>	<u>122,294</u>	<u>88,339</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>112,830</u>	<u>9,464</u>	<u>122,294</u>	<u>88,339</u>
<b>NET ASSETS</b>		<u>112,830</u>	<u>9,464</u>	<u>122,294</u>	<u>88,339</u>
<b>FUNDS</b>	11				
Unrestricted funds				112,830	76,158
Restricted funds				9,464	12,181
<b>TOTAL FUNDS</b>				<u>122,294</u>	<u>88,339</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
27/01/2022 and were signed on its behalf by:

  
S Kathirgamanathan - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	89,026	51,147
Gift aid	15,465	4,864
	<u>104,491</u>	<u>56,011</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	<u>7,431</u>	<u>14,367</u>

Fundraising income in 2021 includes monies generated from a sponsored walk. In 2020 monies were raised from a concert and lunch event.

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

#### 4. RAISING FUNDS

##### Raising donations and legacies

	2021 £	2020 £
Postage and stationery	70	64
Fund raising expenses	610	12,651
	<u>680</u>	<u>12,715</u>

Expenditure on raising funds in 2021 represents mainly publicity costs. In 2020 the costs includes catering and other costs for events.

#### 5. SUPPORT COSTS

Governance costs include fees paid to the Independent Examiner of £756 for 2021 (for 2020: £720).

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

##### Trustees' expenses

	2021 £	2020 £
Trustees' expenses	-	32
	<u>-</u>	<u>32</u>

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

#### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	50,041	5,970	56,011
Other trading activities	14,367	-	14,367
<b>Total</b>	<u>64,408</u>	<u>5,970</u>	<u>70,378</u>
<b>EXPENDITURE ON</b>			
Raising funds	12,650	65	12,715
<b>Charitable activities</b>			
Support to projects in Sri Lanka	95,031	-	95,031
Governance costs	60	-	60
<b>Total</b>	<u>107,741</u>	<u>65</u>	<u>107,806</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(43,333)</u>	<u>5,905</u>	<u>(37,428)</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	119,491	6,276	125,767
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>76,158</u>	<u>12,181</u>	<u>88,339</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	<u>15,465</u>	<u>4,864</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<u>756</u>	<u>720</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	76,158	36,672	112,830
<b>Restricted funds</b>			
Hearing fund	10,195	(847)	9,348
Water fund	<u>1,986</u>	<u>(1,870)</u>	<u>116</u>
	<u>12,181</u>	<u>(2,717)</u>	<u>9,464</u>
<b>TOTAL FUNDS</b>	<u>88,339</u>	<u>33,955</u>	<u>122,294</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	111,292	(74,620)	36,672
<b>Restricted funds</b>			
Hearing fund	-	(847)	(847)
Water fund	<u>630</u>	<u>(2,500)</u>	<u>(1,870)</u>
	<u>630</u>	<u>(3,347)</u>	<u>(2,717)</u>
<b>TOTAL FUNDS</b>	<u>111,922</u>	<u>(77,967)</u>	<u>33,955</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

## 11. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	119,491	(43,333)	76,158
<b>Restricted funds</b>			
Hearing fund	4,840	5,355	10,195
Water fund	1,436	550	1,986
	<u>6,276</u>	<u>5,905</u>	<u>12,181</u>
<b>TOTAL FUNDS</b>	<u>125,767</u>	<u>(37,428)</u>	<u>88,339</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,408	(107,741)	(43,333)
<b>Restricted funds</b>			
Hearing fund	5,420	(65)	5,355
Water fund	550	-	550
	<u>5,970</u>	<u>(65)</u>	<u>5,905</u>
<b>TOTAL FUNDS</b>	<u>70,378</u>	<u>(107,806)</u>	<u>(37,428)</u>

The Hearing fund represents monies to be spent in support of deaf/blind schools in Sri Lanka.

The Water fund represents monies to be spent in the provision of safe water supplies in Sri Lanka.

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	89,026	51,147
Gift aid	15,465	4,864
	<u>104,491</u>	<u>56,011</u>
<b>Other trading activities</b>		
Fundraising events	7,431	14,367
	<u>7,431</u>	<u>14,367</u>
<b>Total incoming resources</b>	111,922	70,378
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	70	64
Fund raising expenses	610	12,651
	<u>680</u>	<u>12,715</u>
<b>Charitable activities</b>		
Grants to Oru Paanai Sri Lanka	75,947	94,002
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	-	32
Staff costs	548	277
Independent Examiner's fees	792	780
	<u>1,340</u>	<u>1,089</u>
Total resources expended	77,967	107,806
<b>Net income/(expenditure)</b>	<u>33,955</u>	<u>(37,428)</u>

**ORU PAANAI**

England & Wales - Charity number 1136376

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# Accounts

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Financial Statements  
for the year ended  
31 December 2020

for

Oru Paanai

Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

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for the year ended 31 December 2020

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

It gives us great pleasure to present the annual report of the Trustees of Oru Paanai for the year 2020. In 2020, Oru Paanai's activities were hampered greatly by the outbreak of the Covid 19 pandemic. Despite the challenges posed by Covid, Oru Paanai has continued its work in providing monthly dry rations to the destitute elderly in the north. Initially, we were supporting 100 selected destitute elders in the Wannu, but during the course of 2019, this increased to 500 elders living in the Wannu and the Jaffna peninsula. In this year, our program was extended to 2 centres in Batticaloa, as well as 2 centres in the estate sector, thus breaking new ground for us. Currently, we support 700 elders in all.

We have also completed the construction of 30 wells in the Wannu during this period. Working alongside Well Being, another charity that is engaged in the construction of wells in the Wannu, Oru Paanai has constructed over 130 wells thus far. Our assistance in providing this scarce resource is much appreciated by the residents in this arid region in the north.

We have continued our support to the Kaithady Nuffield School for the Deaf and Blind. We are in the process of arranging further assistance, utilising the left-over monies from last year's funds raised for the purchase of a van for the use of the school. The van has been delivered to the school and is now being used to meet the transport needs of the children.

Oru Paanai is also continuing its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age living in the island regions of Jaffna.

Oru Paanai is planning to revitalise its educational activities in 2021, with the help of a very generous donation from a well-wisher in Australia.

Covid 19 has dealt a devastating blow to Sri Lanka's economy, with many daily paid workers being made redundant. Oru Paanai rendered valuable help in the early stages, providing dry rations to the neediest in the north, as well as in the estate sector. We will respond in similar fashion if our help is needed in the coming year.

Fundraising has proved more difficult this year, due to the fact that we could not stage any fund raising events due to prevailing restrictions. We had to resort to sending out an appeal in September 2020, and the response was positive and encouraging. It is such support, along with the personal efforts of energetic trustees like Prof. Swaminathan, which enables us to continue to meet our commitment to the people of the poorest areas in Sri Lanka.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1136376

### **Principal address**

58 Hungerford Road  
Stourbridge  
West Midlands  
DY8 3AB

Oru Paanai

Report of the Trustees  
for the year ended 31 December 2020

**Trustees**

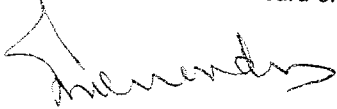
Dr A J Thambapillai  
Dr L Muthuveloe  
Dr S Kathirgamanathan - Treasurer  
Dr S V Devendra  
Professor R Swaminathan  
Dr D W Muthuveloe  
Dr N Sriskantharajah  
Dr N Subanandan  
Mrs S Devendra  
Dr R S Thambyrajah  
Dr K Balasubramaniam

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mark Howell FCA  
Institute of Chartered Accountants in England and Wales  
Nicklin LLP  
Church Court  
Stourbridge Road  
Halesowen  
West Midlands  
B63 3TT

Approved by order of the board of trustees on ..... 2<sup>nd</sup> Sept 2021 ..... and signed on its behalf by:



.....  
Dr S V Devendra - Trustee

**Independent examiner's report to the trustees of Oru Paanai**

I report to the charity trustees on my examination of the accounts of Oru Paanai (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

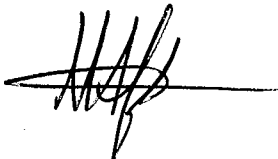
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Howell FCA  
Institute of Chartered Accountants in England and Wales  
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B63 3TT

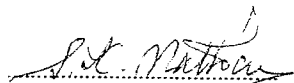
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Statement of Financial Activities  
for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	50,041	5,970	56,011	78,963
Other trading activities	3	<u>14,367</u>	<u>-</u>	<u>14,367</u>	<u>23,749</u>
<b>Total</b>		64,408	5,970	70,378	102,712
<b>EXPENDITURE ON</b>					
Raising funds	4	12,650	65	12,715	19,017
<b>Charitable activities</b>					
Support to projects in Sri Lanka		95,031	-	95,031	45,915
Governance costs		60	-	60	-
<b>Total</b>		<u>107,741</u>	<u>65</u>	<u>107,806</u>	<u>64,932</u>
<b>NET INCOME/(EXPENDITURE)</b>		(43,333)	5,905	(37,428)	37,780
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>119,491</u>	<u>6,276</u>	<u>125,767</u>	<u>87,987</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>76,158</u></u>	<u><u>12,181</u></u>	<u><u>88,339</u></u>	<u><u>125,767</u></u>

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	4,864	-	4,864	8,225
Cash at bank and in hand		<u>72,014</u>	<u>12,181</u>	<u>84,195</u>	<u>118,202</u>
		76,878	12,181	89,059	126,427
<b>CREDITORS</b>					
Amounts falling due within one year	10	(720)	-	(720)	(660)
<b>NET CURRENT ASSETS</b>					
		<u>76,158</u>	<u>12,181</u>	<u>88,339</u>	<u>125,767</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>76,158</u>	<u>12,181</u>	<u>88,339</u>	<u>125,767</u>
<b>NET ASSETS</b>					
		<u>76,158</u>	<u>12,181</u>	<u>88,339</u>	<u>125,767</u>
<b>FUNDS</b>					
Unrestricted funds	11			76,158	119,491
Restricted funds				<u>12,181</u>	<u>6,276</u>
<b>TOTAL FUNDS</b>					
				<u>88,339</u>	<u>125,767</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21.12.2020 and were signed on its behalf by:



S Kathirgamanathan - Trustee

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	51,147	70,738
Gift aid	<u>4,864</u>	<u>8,225</u>
	<u>56,011</u>	<u>78,963</u>

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising events	<u>14,367</u>	<u>23,749</u>

Fundraising income in 2020 represents monies generated from a concert and lunch event. In 2019 monies were raised from marathons and several other fundraising events.

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

#### 4. RAISING FUNDS

##### Raising donations and legacies

	2020	2019
	£	£
Postage and stationery	64	478
Fund raising expenses	<u>12,651</u>	<u>18,539</u>
	<u>12,715</u>	<u>19,017</u>

Expenditure on raising funds in 2020 and 2019 represents mainly catering and other costs for events, together with publicity costs.

#### 5. SUPPORT COSTS

Governance costs include fees paid to the Independent Examiner of £720 for 2020 (for 2019: £720).

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	<u>32</u>	<u>-</u>

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	<u>1</u>	<u>1</u>
Administration		

No employees received emoluments in excess of £60,000.

#### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	53,757	25,206	78,963
Other trading activities	<u>11,791</u>	<u>11,958</u>	<u>23,749</u>
<b>Total</b>	65,548	37,164	102,712
<b>EXPENDITURE ON</b>			
Raising funds	11,189	7,828	19,017
<b>Charitable activities</b>			
Support to projects in Sri Lanka	12,115	33,800	45,915
<b>Total</b>	<u>23,304</u>	<u>41,628</u>	<u>64,932</u>
<b>NET INCOME/(EXPENDITURE)</b>	42,244	(4,464)	37,780

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	77,247	10,740	87,987
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>119,491</u>	<u>6,276</u>	<u>125,767</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	<u>4,864</u>	<u>8,225</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other creditors	<u>720</u>	<u>660</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	119,491	(43,333)	76,158
<b>Restricted funds</b>			
Hearing fund	4,840	5,355	10,195
Water fund	<u>1,436</u>	<u>550</u>	<u>1,986</u>
	<u>6,276</u>	<u>5,905</u>	<u>12,181</u>
<b>TOTAL FUNDS</b>	<u>125,767</u>	<u>(37,428)</u>	<u>88,339</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,408	(107,741)	(43,333)
<b>Restricted funds</b>			
Hearing fund	5,420	(65)	5,355
Water fund	<u>550</u>	<u>-</u>	<u>550</u>
	<u>5,970</u>	<u>(65)</u>	<u>5,905</u>
<b>TOTAL FUNDS</b>	<u>70,378</u>	<u>(107,806)</u>	<u>(37,428)</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

## 11. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	77,247	42,244	119,491
<b>Restricted funds</b>			
Hearing fund	9,504	(4,664)	4,840
Water fund	<u>1,236</u>	<u>200</u>	<u>1,436</u>
	<u>10,740</u>	<u>(4,464)</u>	<u>6,276</u>
<b>TOTAL FUNDS</b>	<u>87,987</u>	<u>37,780</u>	<u>125,767</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,548	(23,304)	42,244
<b>Restricted funds</b>			
Hearing fund	36,964	(41,628)	(4,664)
Water fund	<u>200</u>	<u>-</u>	<u>200</u>
	<u>37,164</u>	<u>(41,628)</u>	<u>(4,464)</u>
<b>TOTAL FUNDS</b>	<u>102,712</u>	<u>(64,932)</u>	<u>37,780</u>

The Hearing fund represents monies to be spent in support of deaf/blind schools in Sri Lanka.

The Water fund represents monies to be spent in the provision of safe water supplies in Sri Lanka.

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

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

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	51,147	70,738
Gift aid	<u>4,864</u>	<u>8,225</u>
	56,011	78,963
<b>Other trading activities</b>		
Fundraising events	<u>14,367</u>	<u>23,749</u>
<b>Total incoming resources</b>	70,378	102,712
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	64	478
Fund raising expenses	<u>12,651</u>	<u>18,539</u>
	12,715	19,017
<b>Charitable activities</b>		
Grants to Oru Paanai Sri Lanka	94,002	44,910
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	32	-
Staff costs	277	345
Independent Examiner's fees	<u>780</u>	<u>660</u>
	<u>1,089</u>	<u>1,005</u>
Total resources expended	<u>107,806</u>	<u>64,932</u>
<b>Net (expenditure)/income</b>	<u>(37,428)</u>	<u>37,780</u>