

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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

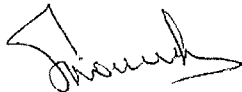
**Trustees**

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').

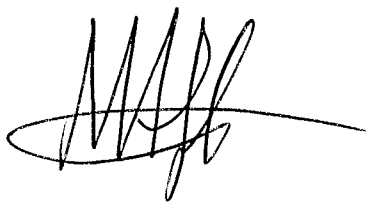
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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

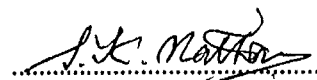
	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	103,861	630	104,491	56,011
Other trading activities	3	7,431	-	7,431	14,367
<b>Total</b>		111,292	630	111,922	70,378
<b>EXPENDITURE ON</b>					
Raising funds	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>	<u>111,922</u>	<u>70,378</u>
<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	<u>77,967</u>	<u>107,806</u>
<b>Net income/(expenditure)</b>	<u>33,955</u>	<u>(37,428)</u>