

Unaudited Financial Statements  
for the year ended  
31 December 2022

for

Oru Paanai

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

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for the year ended 31 December 2022

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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 people 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

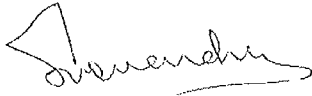
**Trustees**

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**

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


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>86,007</u>	<u>466</u>	<u>86,473</u>	<u>122,294</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>	11				
Unrestricted funds				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

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

## 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
	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	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>

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

# 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>