

**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 Wanni. 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

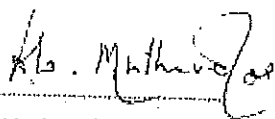
**Trustees**

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:

A handwritten signature in black ink, appearing to read 'D. W. Muthuveloe', written over a horizontal line.

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>

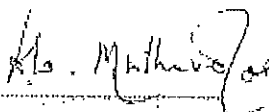
The notes form part of these financial statements

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>		78,781	1,441	80,222	79,855
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		78,781	1,441	80,222	79,855
<b>NET ASSETS</b>		78,781	1,441	80,222	79,855
<b>FUNDS</b>	11				
Unrestricted funds				78,781	79,089
Restricted funds				1,441	766
<b>TOTAL FUNDS</b>				80,222	79,855

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

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

## 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>	13,149	(19,767)	(6,618)
Transfers between funds	(20,067)	20,067	-
<b>Net movement in funds</b>	<u>(6,918)</u>	<u>300</u>	<u>(6,618)</u>

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

**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>

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