CHILDREN'S HUNGER RELIEF FUND UK

England & Wales · Charity number 1138753

Details

Other names	CHRF UK
Status	Registered
Legal form	Other
Registered	2010-11-02
Register	View on the Charity Commission register

Contact

Address	106 Parkside Drive Cassiobury Watford WD17 3BB
Phone	07737033978
Email	info@chrf-uk.org
Website	www.chrf-uk.org

Activities

Objects: THE RELIEF OF THE SICK, THE POOR AND THE NEEDY CHILDREN IN ANY PART OF THE WORLD AND TO ORGANISE PROJECTS TO ALLEVIATE THE SUFFERINGS OF THE ABOVE SAID POOR, SICK AND ORPHANED CHILDREN IN PARTICULAR BUT NOT EXCLUSIVELY BYA ORGANISING ORPHANAGES OR SUPPORTING EXISTING ORPHANAGES WHERE CHILDREN ARE BEING LOOKED AFTER AND THEIR SUFFERINGS ARE ALLEVIATEDB PROVIDING HUMANITARIAN ASSISTANCE TO THE FAMILIES WHERE THE PARENTS ARE UNABLE TO PROVIDE THE BASIC NEEDS FOR THEIR CHILDREN SUCH AS FOOD, CLOTHING AND EDUCATIONC PROMOTING GOOD HEALTH AND SANITATION AMONG THE POOR AND NEEDY CHILDREN AND PROVIDING FACILITIES AND ASSISTANCE FOR THE SAMED SPONSORING AND GRANTING SCHOLARSHIPS FOR THE NEEDY AND POOR CHILDREN FOR THEM TO PURSUE THEIR HIGHER EDUCATION AND VOCATIONAL TRAINING PROGRAMMES

Activities: Basic humanitarian support Financial support for University students, to do self- earning projects: (livestock?s, cultivation, farming, small business, fishing, dry fish, mobility aids for disabled people to do business.Constructing wells for drinking, cultivation, daily use for disabled and widows.Above activities mainly in Srilanka

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Afghanistan
- Sri Lanka
- Ukraine
- Barnet
- Brent
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£61,436	£35,652	-	-
2024-06-30	£27,610	£25,945	-	-
2023-06-30	£39,846	£76,485	-	-
2022-06-30	£69,717	£97,848	-	-
2021-06-30	£141,318	£136,172	-	-
2020-06-30	£142,113	£98,770	-	-

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Trustees

Name	Role	Appointed
SUNTHARALINGAM UTHAYANAN	Chair	2017-01-08
Aruna Arunachalam		2021-11-28
Dr Muruguppillai Vetpillai		2021-11-28
GNANA YOGARAJAH		2017-01-08
Ghandhi Sooriyakumar		2017-01-08
Ramani Jeganathan		2017-01-08
Shanthanadevi Kaneshnathan		2011-11-12
Sivalakshmy Vijayathas		2021-11-28

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CHILDREN'S HUNGER RELIEF FUND UK

England & Wales - Charity number 1138753

Accounts

REGISTERED CHARITY NUMBER: 1138753

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

FOR

CHILDREN'S HUNGER RELIEF FUND UK

CHILDREN'S HUNGER RELIEF FUND UK

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FOR THE YEAR ENDED 30 JUNE 2025

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CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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).

The Objects and underlying principles of our work
To work for, promote and provide primary benefits to the wider public by the relief of hunger, advancement of education and improved sanitation facilities for orphans and poor children. This will decrease the responsibilities of the wider community, so that they can focus on other pressing issues such as shelter, child rights, etc. By providing these facilities, we aim to meet the beneficiaries' needs so that they can have a stable foundation in which to grow up in and become fully functional members of their community in Sri Lanka.

Activities undertaken for the public benefit, achievements and performance

A. Orphanages and Homes in Sri Lanka

Special meal: We continue to provide support to the children in the following homes from the funding from our friends and family members on their special occasions such as birthdays and anniversaries.

Hari Children's Home .Batticaloa: A home for boys, aged 6-18, who lost one or both parents or from disadvantaged families.

Annai Children Development Centre. A home for girls who lost one or both parents or underprivileged girls. Age 6-18

Ghandhi Child Development Centre. A home for boys who lost one or both parents and underprivileged boys.

Anantha illam Vavuniya: Home for young women mentally affected by the effect of the war.

Essential items:
. Providing essential items such as uniform, casual clothes, books, stationeries, footwear and bicycles for the under privileged children, as and when necessary, on request.

B. Humanitarian Assistance

Relief of hunger
. Providing meals on birthdays, wedding anniversary, death anniversary and other special occasions of our friends and family members at orphanages, elderly homes, schools and under-privileged villages, regularly / occasionally.

Drinking water
. Providing water for drinking, cultivation/ home gardening and other general use to the families with children living below poverty line and in public places such as schools, communal places and temples by constructing open dug wells, tube wells and renovating old wells.

Emergency Relief
. Providing financial support whenever and wherever any destruction is caused by natural disasters, war etc in any part of the world.

Medical help:
. We financially support to pay for the temporary staff salary for maternity/ premature unit (neo natal) to Jaffna Teaching Hospital in the North of Sri Lanka.

. Financial support is given to the families living below poverty line, suffering from various medical conditions such as cancer, kidney problems, disabilities etc on request.

Protections / Clothing

. Providing casual clothes, uniforms, footwear to children living below poverty line and in orphanages as and when necessary.

. Shipping nearly new clothes and new clothes regularly from UK to the poorest and under privileged families in Sri Lanka.

. Constructing new houses, renovating old houses in many parts of North and East of Sri Lanka

C. Education and Vocational Training

. Helping University students and other students financially.

. We continue to support in conjunction with another charity, helping 6 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.

. We continue to pay for the running cost a pre-school in the north of Sri Lanka

. Providing shoes, books, stationaries bicycles to children living below poverty line on request.

. We continue to pay 6 undergraduates to run after school/ weekend classes to improve the standard of education in an underprivileged village in the upcountry. (Kandy)

. Providing drinking water to schools and preschools by constructing wells as needed.

. Helping various schools in the North and East of Sri Lanka with essentials items. Computer, smart classes etc.

D. Promoting good health and Sanitation

. We give financial support to the families, living below poverty line, suffering from various medical condition such as cancer, kidney problems, disability etc on request.

. Providing sustainable water and sanitation services, to promote good hygiene and raise the health and environmental standards of the community.

. Construction of the wells in the rural areas has enabled improved access to safe, affordable water for over 1500 families since 2012.

. Constructed normal toilets for families living below poverty line.

E. Family Support and Livelihood Projects

Our long-term aim is to make the families self -sufficient, so that they can earn and look after their children. With this in mind, we are helping the families, according to their ability, disability, knowledge, experience and education. Brief summary below.

Construction of wells

Most of the people living in the rural areas are farmers. But they don't have access to water to do certain livelihood projects. Since 2012, we have been constructing wells for the farmers, widows, disabled and visually handicapped people with children. who are living below poverty line. We have helped over 1500 families.

Cultivation

Since the construction of the wells, the majority of the beneficiaries are very successfully doing various cultivation and selling their produce. Due to the economic crises in Sri Lanka, we are encouraging the families to do home gardening.

Cottage Industry:
. We constructed a building (donation from an individual) with a view to encourage the widows/disabled people with children to make flour, chilli powder and various other products and to market the products. This is running very successfully.

. Sewing centre

Adoption of a village. (Katkulam 3, Asikulam, Vavuniya, Sri Lanka)
. Over 200 displaced families of various category (children, elders, young couple, widows, disabled) were resettled in a cleared jungle without any basic facilities. They were given temporary shelters for protection.

. Initially, we helped them with wells, toilets education, and livelihood projects. We then constructed a pre-school and agreed to run the school for 2 years. (Funded by another charity).

. The temporary shelters were uninhabitable. With the generous donation from friends and families we managed to construct 73 permanent houses. (2 rooms and a kitchen).

.We also have constructed over 73 toilets and about 40 tube wells. we are still constructing houses (20 houses), toilets and wells in this village.

. As part of development of this village, we have constructed a community hall adjoining the temple, which was a temporary shed, to conduct small functions and to give a community life. Since we completed the construction of the temple in September 2023, the villagers are doing well and families are very happy.

. In this village, there is no job opportunity. With an aim to make them self-sufficient we are helping them with suitable livelihood projects and also encourage them to do various cultivation and home gardening. This financial year also we gave various plants to all the villagers.

FUTURE PLANS
. Milk powder for malnourished infants when needed.

. Nutritious flour to malnourished children and dry food to under privileged families when needed.

. Special meals at orphanages, pre-schools, under-privileged villages on our members and friends' special days whenever possible.

. Water/ wells to be made available to as many families/disabled people with children as possible, who are living below poverty line, to enable them to do livelihood projects.

. Constructing common wells/ tube wells at public places and schools.

. Constructing/renovating houses to the underprivileged families with children on request

. To continue to provide assistance to the needy children who are entering the University, so that they can pursue higher education.

. To provide assistance to the orphanages as and when necessary.

. Clothes and other basic items to the needy as and when necessary.

. Provide emergency support to any families affected by natural disasters such as floods, earthquake and other.

. Continue to develop the village (Katkulam3) by maintaining the pre-school and helping the families with suitable self -earning projects, cottage industry and any other support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable activities started on 21st May 2010 and CHRF-UK was registered as a charity on 2nd November 2010. A Memorandum of Association establishes the objects and powers of the charity and it is governed under its Articles of Association. The Memorandum and Articles of Association were rewritten and adopted by the members and Charity Commission on 2nd of November 2010.

Recruitment and appointment of new trustees

Under the requirements of the Memorandum and Articles of Association, no less than five members will be elected once in every three years at the AGM, who shall hold the office as Trustees for a period of three years.

Risk management

Trustees will conduct an annual review of the major risks to which the charity is exposed. Where appropriate systems, procedures and plans will be established to manage the risks the charity faces. Procedures will be in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors. The Trustees ensure that the risks face by the charity is properly managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138753

Principal address

106 Parkside Drive
Watford
Hertfordshire
WD17 3BB

Trustees

S Uthayanan (Chairman)
Mrs G Sooriyakumar (Treasurer)
A Arunachalam (vice Chairperson)
G Yogarajah (Asst Secretary)
Mrs R Jeganathan (Asst.Treasurer)
Mrs S Kaneshanathan (secretary)
Dr M Vetpillai (Trustee)
Mrs S Vijayathas (trustee)

Independent Examiner

M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA
Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22 April 2026 and signed on its behalf by:

S Uthayanan (Chairman) - Trustee

Independent examiner's report to the trustees of CHILDREN'S HUNGER RELIEF FUND UK
I report to the charity trustees on my examination of the accounts of CHILDREN'S HUNGER RELIEF FUND UK (the Trust) for the year ended 30 June 2025.

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.

M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA

Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

22 April 2026

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**61,436**	27,565
Investment income	3	**-**	45
Total		**61,436**	27,610
EXPENDITURE ON			
Charitable activities	4		
Expenditure		**35,652**	25,945
NET INCOME		**25,784**	1,665
RECONCILIATION OF FUNDS			
Total funds brought forward		**42,441**	40,776
TOTAL FUNDS CARRIED FORWARD		**68,225**	42,441

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL POSITION
30 JUNE 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	8	**10,631**	3,887
Cash at bank		**57,594**	38,554
		68,225	42,441
NET CURRENT ASSETS		**68,225**	42,441
TOTAL ASSETS LESS CURRENT LIABILITIES		**68,225**	42,441
NET ASSETS		**68,225**	42,441
FUNDS	9		
Unrestricted funds		**68,225**	42,441
TOTAL FUNDS		**68,225**	42,441

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2026 and were signed on its behalf by:

S Uthayanan (Chairman) - 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.
The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
. expenditure on charitable activities Includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of Its expenditure on charitable activities.
All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	61,436	27,565

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	-	45

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Expenditure	34,927	725	35,652

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Expenditure	690	35	725

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,565
Investment income	45
Total	27,610
EXPENDITURE ON	
Charitable activities	
Expenditure	25,945
NET INCOME	1,665

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	40,776
TOTAL FUNDS CARRIED FORWARD	42,441

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	10,631	3,887

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	42,441	25,784	68,225
TOTAL FUNDS	42,441	25,784	68,225

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,436	(35,652)	25,784
TOTAL FUNDS	61,436	(35,652)	25,784

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	40,776	1,665	42,441
TOTAL FUNDS	40,776	1,665	42,441

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,610	(25,945)	1,665
TOTAL FUNDS	27,610	(25,945)	1,665

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	40,776	27,449	68,225
TOTAL FUNDS	40,776	27,449	68,225

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,046	(61,597)	27,449
TOTAL FUNDS	89,046	(61,597)	27,449

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year 30 June 2025 and 30 June 2024.

CHILDREN'S HUNGER RELIEF FUND UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**61,436**	27,565
Investment income		
Interest receivable	**-**	45
Total incoming resources	**61,436**	27,610
EXPENDITURE		
Charitable activities		
Donations - Milk and others	**8,101**	9,174
Donations - Well project	**5,519**	4,606
Donations - Education	**6,179**	5,433
Donations - Ananthaillam kitchen dining	**4,249**	615
Donations - Katkulam Temple	**2,655**	5,831
Donations - Garment Centre	**8,224**	-
	34,927	25,659
Support costs		
Finance		
Bank charges	**202**	192
Exchange loss/(gain)	**488**	(105)
	690	87
Governance costs		
Postage and stationery	**-**	7
Sundries	**35**	192
	35	199
Total resources expended	**35,652**	25,945
Net income	**25,784**	1,665

This page does not form part of the statutory financial statements

CHILDREN'S HUNGER RELIEF FUND UK

England & Wales - Charity number 1138753

Accounts

REGISTERED CHARITY NUMBER: 1138753

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

FOR

CHILDREN'S HUNGER RELIEF FUND UK

CHILDREN'S HUNGER RELIEF FUND UK

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Activities undertaken for the public benefit, achievements and performance
A. Orphanages and Homes in Sri Lanka
Special meal: given on our members, relatives special occasions to the children in the following homes.
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Ghandhi Child Development Centre. A home for 20 boys who lost one or both parents and underprivileged boys.
Anantha illam Vavuniya: Home for young women mentally affected by the effect of the war.
Muthumari Amman Temple Katkulam 3 Vavuniya.
Essential items:
Providing essential items such as uniform, casual clothes, books, stationeries, and bicycles for the under privileged children, as and when necessary, on request.

B. Humanitarian Assistance
Relief of hunger
Providing meals on birthdays, wedding anniversary, death anniversary and other special occasions of our friends and family members at orphanages, elderly homes, schools and under-privileged villages, regularly / occasionally.
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Medical help:
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Shipping nearly new clothes from UK to the poorest and under privileged families on a regular basis due to the economic crisis in Sri Lanka.
Constructing new houses, renovating old houses in many parts of North and East of Sri Lanka

C. Education and Vocational Training
Helping University students and other students financially.
In conjunction with another charity, helping 6 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.
Constructed a pre-school in the north of Sri Lanka, funded by another charity. It was opened in August 2019. and we continue to pay the running cost.
Providing shoes, books, stationaries bicycles to children living below poverty line on request.
Paying 6 undergraduates to run after school/ weekend classes to improve the standard of education in an underprivileged village in the upcountry. (Kandy)
Providing drinking water to schools and preschools by constructing wells as needed.
Helping various schools in the North and East of Sri Lanka with essentials items. Computer, smart classes etc.

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Most of the people living in the rural areas are farmers. But they do not have access to water to do certain livelihood projects. Since 2012, we have been constructing wells for the farmers, widows, disabled and visually disabled people with children. who are living below poverty line. We have helped over 1500 families.
Cultivation
Since the construction of the wells, the majority of the beneficiaries are very successfully doing various cultivation and selling their produce. Due to the economic crises in Sri Lanka, we are encouraging the families to do home gardening.
Cottage Industry:
We constructed a building (donation from an individual) with a view to encourage the widows/disabled people with children to make flour, chilli powder and various other products and to market the products. This is running very successfully.

Adoption of a village. (Katkulam 3, Asikulam, Vavuniya, Sri Lanka)
Over 200 displaced families of various category (children, elders, young couple, widows, disabled) were resettled in a cleared jungle without any basic facilities. They were given temporary shelters for protection.
Initially, we helped them with wells, toilets education, and livelihood projects. We then constructed a pre-school and agreed to run the school for 2 years. (Funded by another charity).
The temporary shelters were uninhabitable. With the generous donation from friends and families we managed to construct 73 permanent houses. (2 rooms and a kitchen).
We also have constructed over 73 toilets and about 40 tube wells.
As part of development of this village, we have constructed a community hall adjoining the temple to conduct small functions and to give a community life. Completed the construction of the temple and it was opened in September 2023. Since our intervention, the villagers are doing well, and families are very happy.

In this village, there is no job opportunity. With an aim to make them self-sufficient we are planning to do suitable livelihood projects and encourage them to do various cultivation and home gardening. This financial year also we gave various plants to all the villagers.

FUTURE PLANS

Milk powder for malnourished infants when needed.
Nutritious flour to malnourished children and dry food to under privileged families when needed.
Special meals at orphanages, pre-schools, under-privileged villages on our members and friends' special days whenever possible.
Water/ wells to be made available to as many families/disabled people with children as possible, who are living below poverty line, to enable them to do livelihood projects.
Constructing common wells/ tube wells at public places and schools.
To continue to provide assistance to the needy children who are entering the University, so that they can pursue higher education.
To provide assistance to the orphanages as and when necessary.
Clothes and other basic items to the needy as and when necessary.
Provide emergency support to any families affected by natural disasters such as floods, earthquake and other.
Continue to develop the village (Katkulam3) by maintaining the Pre-school and helping the families with suitable self -earning projects, cottage industry and any other support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable activities started on 21st May 2010 and CHRF-UK was registered as a charity on 2nd November 2010. A Memorandum of Association establishes the objects and powers of the charity and it is governed under its Articles of Association. The Memorandum and Articles of Association were rewritten and adopted by the members and Charity Commission on 2nd of November 2010.

Recruitment and appointment of new trustees

Under the requirements of the Memorandum and Articles of Association, no less than five members will be elected once in every three years at the AGM, who shall hold the office as Trustees for a period of three years.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
Trustees will conduct an annual review of the major risks to which the charity is exposed. Where appropriate systems, procedures and plans will be established to manage the risks the charity faces. Procedures will be in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors. The Trustees ensure that the risks face by the charity is properly managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138753

Principal address

106 Parkside Drive
Watford
Hertfordshire
WD17 3BB

Trustees
S Uthayanan
Dr M Kaneshanathan (deceased 8.11.23)
Mrs G Sooriyakumar
A Arunachalam
G Yogarajah
Mrs R Jeganathan
Mrs S Kaneshanathan
Dr M Vetpillai
Mrs S Vijayathas

Independent Examiner
M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA
Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 April 2025 and signed on its behalf by:

S Uthayanan - Trustee

Independent examiner's report to the trustees of CHILDREN'S HUNGER RELIEF FUND UK
I report to the charity trustees on my examination of the accounts of CHILDREN'S HUNGER RELIEF FUND UK (the Trust) for the year ended 30 June 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.

M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA

Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

14 April 2025

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	27,565	39,846
Investment income	3	45	-
Total		27,610	39,846
EXPENDITURE ON			
Charitable activities	4		
Expenditure		25,945	76,485
NET INCOME/(EXPENDITURE)		1,665	(36,639)
RECONCILIATION OF FUNDS			
Total funds brought forward		40,776	77,415
TOTAL FUNDS CARRIED FORWARD		42,441	40,776

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL POSITION
30 JUNE 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	8	3,887	5,039
Cash at bank		38,554	35,737
		42,441	40,776
NET CURRENT ASSETS		42,441	40,776
TOTAL ASSETS LESS CURRENT LIABILITIES		42,441	40,776
NET ASSETS		42,441	40,776
FUNDS	9		
Unrestricted funds		42,441	40,776
TOTAL FUNDS		42,441	40,776

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2025 and were signed on its behalf by:

S Uthayanan - 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.
The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
. expenditure on charitable activities Includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of Its expenditure on charitable activities.
All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	27,565	39,846

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	45	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Expenditure	25,659	286	25,945

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Expenditure	87	199	286

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,846
EXPENDITURE ON	
Charitable activities	
Expenditure	76,485
NET INCOME/(EXPENDITURE)	(36,639)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricte fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	77,415
TOTAL FUNDS CARRIED FORWARD	40,776

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,887	5,039

9. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	40,776	1,665	42,441
TOTAL FUNDS	40,776	1,665	42,441

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,610	(25,945)	1,665
TOTAL FUNDS	27,610	(25,945)	1,665

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	77,415	(36,639)	40,776
TOTAL FUNDS	77,415	(36,639)	40,776

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,846	(76,485)	(36,639)
TOTAL FUNDS	39,846	(76,485)	(36,639)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	77,415	(34,974)	42,441
TOTAL FUNDS	77,415	(34,974)	42,441

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,456	(102,430)	(34,974)
TOTAL FUNDS	67,456	(102,430)	(34,974)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year 30 June 2024 and 30 June 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,565	39,846
Investment income		
Interest receivable	45	-
Total incoming resources	27,610	39,846
EXPENDITURE		
Charitable activities		
Donations - Milk and others	9,174	21,282
Donations - Well project	4,606	31,926
Donations -Toilet facilities	-	986
Donations - Education	5,433	5,617
Donations - Katkulam Sheds	-	6,155
Donations - Ananthaillam kitchen dining	615	3,001
Donations - Katkulam Temple	5,831	7,913
	25,659	76,880
Support costs		
Finance		
Bank charges	192	491
Exchange loss/(gain)	(105)	(1,081)
	87	(590)
Governance costs		
Postage and stationery	7	19
Sundries	192	176
	199	195
Total resources expended	25,945	76,485
Net income	1,665	(36,639)

CHILDREN'S HUNGER RELIEF FUND UK

England & Wales - Charity number 1138753

Accounts

REGISTERED CHARITY NUMBER: 1138753

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

FOR

CHILDREN'S HUNGER RELIEF FUND UK

CHILDREN'S HUNGER RELIEF FUND UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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Statement of Financial Position	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

The trustees present their report with the financial statements of the charity for the year ended 30 June 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).

The Objects and underlying principles of our work

Objectives and aims

A. Orphanages and Homes in Sri Lanka

Special meal: given on our members, relatives special occasions to the children who lost one or both parents or from disadvantaged families in the following homes.
Hari Children's Home Batticaloa: A home for 52 boys, age 6-18,
Annai Children Development Centre. Mannar. A home for 62 girls, age6-18
Ghandhi Child Development Centre. A home for 20 boys age 6-18
Anantha illam: Home for young women mentally affected by the effect of the war.

Essential items:
Providing essential items such as uniform, casual clothes, books, stationeries, and bicycles for the children, as and when necessary, on request.

B. Humanitarian Assistance

Relief of hunger
Providing meals on birthdays, wedding anniversary, death anniversary and other special occasions of our friends and family members at orphanages, elderly homes, schools and under-privileged villages, regularly / occasionally.

Drinking water
Providing water for drinking and other general use to the families with children living below poverty line and in public places such as schools, communal places and temples by constructing open dug wells, tube wells and renovating old wells.

Emergency Relief
Providing financial support whenever and wherever any destruction is caused by natural disasters, war etc in any part of the world.

Medical help:
We financially supported 2 hospitals in the North of SriLanka. Mancholai district hospital and Thelipalai hospital to purchase essential medicine.
Financial support is given to the families living below poverty line, suffering from various medical conditions such as cancer, kidney problems, disabilities etc on request.

Protections / Clothing
Providing casual clothes, uniforms, footwear to children living below poverty line and in orphanages as and when necessary.
Shipping nearly new clothes from UK to the poorest and under privileged families on a regular basis due to the economic crisis in SriLanka.
Constructing new houses, renovating old houses in many parts of North and East of SriLanka.

C. Education and Vocational Training

Helping University students and other students financially.
In conjunction with another charity, helping 5 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.

Constructed a pre-school in the north of Sri Lanka, funded by another charity. It was opened in August 2019. and we continue to pay the running cost.
Providing shoes, books, stationaries bicycles to children living below poverty line on request.
Paying 5 undergraduates to run after school/ week end classes to improve the standard of education in an underprivileged village in the upcountry. (Kandy)
Providing drinking water to schools and preschools by constructing wells as needed.

D. Promoting good health and sanitation

We give financial support to the families, living below poverty line, suffering from various medical condition such as cancer, kidney problems, disability etc on request.
Providing sustainable water and sanitation services, to promote good hygiene and raise the health and environmental standards of the community.
Construction of the wells in the rural areas has enabled improved access to safe, affordable water for over 1000 families
Constructed normal toilets for families living below poverty line.
Provided water filters.

E. Family Support and Livelihood Projects

Our long-term aim is to make the families self -sufficient, so that they can earn and look after their children. With this in mind, we are helping the families, according to their ability, disability, knowledge, experience and education. Brief summary below.

Construction of wells
Most of the people living in the rural areas are farmers. But they don't have access to water to do certain livelihood projects. Since 2012, we have been constructing wells for the farmers, widows, disabled and visually handicapped people with children. who are living below poverty line. We have helped over 1150 families.

Cultivation
Since the construction of the wells, the majority of the beneficiaries are very successfully doing various cultivation and selling their produce. Due to the economic crises in Sri Lanka, we are encouraging the families to do home gardening.

Cottage Industry:
We constructed a building (donation from an individual) with a view to encourage the widows/disabled people with children to make flour, chilli powder and various other products and to market the products. This is running very successfully.

Adoption of a village. (Katkulam 3, Asikulam, Vavuniya, Sri Lanka)
Over 200 displaced families of various category (children, elders, young couple, widows, disabled) were resettled in a cleared jungle without any basic facilities.They were given temporary shelters for protection.
Initially, we helped them with wells, toilets education, and livelihood projects. We then constructed a pre-school and agreed to run the school for 2 years. (Funded by another charity).
The temporary shelters were un inhabitable. With the generous donation from friends and families we managed to construct 73 permanent houses. 2 rooms and a kitchen.
We also have constructed over 73 toilets and about 40 tube wells.
As part of development of this village, we have constructed a community hall adjoining the temple to conduct small functions and to give a community life. Completed the construction of the temple and it was opened in September 2023. Since our intervention, the villagers are doing well and families are very happy.
In this village, there is no job opportunity. With an aim to make them self-sufficient we are planning to do suitable livelihood projects and encourage them to do various cultivation and home gardening.

FUTURE PLANS

Milk powder for malnourished infants when needed.
Nutritious flour to malnourished children and dry food to under privileged families when needed.
Special meals at orphanages, pre-schools, under-privileged villages on our members and friends' special days whenever possible.
Water/ wells to be made available to as many families/disabled people with children as possible, who are living below poverty line, to enable them to do livelihood projects.
Constructing common wells/ tube wells at public places and schools.
To continue to provide assistance to the needy children who are entering the University, so that they can pursue higher education.
To provide assistance to the orphanages as and when necessary.
Clothes and other basic items to the needy as and when necessary.
Provide emergency support to any families affected by natural disasters such as floods, earthquake and other.
Continue to develop the village (Katkulam3) by maintaining the Pre-school and helping the families with suitable self -earning projects, cottage industry and any other support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable activities started on 21st May 2010 and CHRF-UK was registered as a charity on 2nd November 2010. A Memorandum of Association establishes the objects and powers of the charity and it is governed under its Articles of Association. The Memorandum and Articles of Association were rewritten and adopted by the members and Charity Commission on 2nd of November 2010.

The Objects and underlying principles of our work

To work for, promote and provide primary benefits to the wider public by the relief of hunger, advancement of education and improved sanitation facilities for orphans and poor children. This will decrease the responsibilities of the wider community, so that they can focus on other pressing issues such as shelter, child rights, etc. By providing these facilities, we aim to meet the beneficiaries' needs so that they can have a stable foundation in which to grow up in and become fully functional members of their community in Sri Lanka.

Recruitment and appointment of new trustees

Under the requirements of the Memorandum and Articles of Association, no less than five members will be elected once in every three years at the AGM, who shall hold the office as Trustees for a period of three years.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
Trustees will conduct an annual review of the major risks to which the charity is exposed. Where appropriate systems, procedures and plans will be established to manage the risks the charity faces. Procedures will be in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors. The Trustees ensure that the risks face by the charity is properly managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1138753

Principal address

106 Parkside Drive
Watford
Hertfordshire
WD17 3BB

Trustees
S Uthayanan
Dr M Kaneshanathan (deceased 8/11/2023)
Mrs G Sooriyakumar
A Arunachalam
G Yogarajah
Mrs R Jeganathan
Mrs S Kaneshanathan
Dr M Vetpillai
Mrs S Vijayathas

Independent Examiner
M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA
Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 April 2024 and signed on its behalf by:

S Uthayanan - Trustee

Independent examiner's report to the trustees of CHILDREN'S HUNGER RELIEF FUND UK
I report to the charity trustees on my examination of the accounts of CHILDREN'S HUNGER RELIEF FUND UK (the Trust) for the year ended 30 June 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:

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.

M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA

Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

28 April 2024

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**39,846**	69,579
Investment income	3	**-**	109
Total		**39,846**	69,688
EXPENDITURE ON			
Charitable activities	4		
Expenditure		**76,485**	97,848
NET INCOME/(EXPENDITURE)		**(36,639)**	(28,160)
RECONCILIATION OF FUNDS			
Total funds brought forward		**77,415**	105,575
TOTAL FUNDS CARRIED FORWARD		**40,776**	77,415

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
30 JUNE 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	8	**5,039**	10,405
Cash at bank		**35,737**	67,010
		40,776	77,415
NET CURRENT ASSETS		**40,776**	77,415
TOTAL ASSETS LESS CURRENT LIABILITIES		**40,776**	77,415
NET ASSETS		**40,776**	77,415
FUNDS	9		
Unrestricted funds		**40,776**	77,415
TOTAL FUNDS		**40,776**	77,415

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2024 and were signed on its behalf by:

S Uthayanan - 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.
The following specific policies are applied to particular categories of income: Income from donations is recognised as and when it is received by the charity. Income from fund raising activities is accounted gross, based on activity date.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
. expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
. expenditure on charitable activities Includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of Its expenditure on charitable activities.
All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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	**39,846**	69,579

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	**-**	109

4. CHARITABLE ACTIVITIES COSTS

	Donations	Support costs (see note 5)	Totals
	£	£	£
Expenditure	**76,880**	**(395)**	**76,485**

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Expenditure	**(590)**	**195**	**(395)**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	69,579
Investment income	109
Total	69,688
EXPENDITURE ON	
Charitable activities	
Expenditure	97,848
NET INCOME/(EXPENDITURE)	(28,160)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	105,575
TOTAL FUNDS CARRIED FORWARD	77,415

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**5,039**	10,405

9. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	**77,415**	**(36,639)**	**40,776**
TOTAL FUNDS	**77,415**	**(36,639)**	**40,776**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**39,846**	**(76,485)**	**(36,639)**
TOTAL FUNDS	**39,846**	**(76,485)**	**(36,639)**

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	105,575	(28,160)	77,415
TOTAL FUNDS	105,575	(28,160)	77,415

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,688	(97,848)	(28,160)
TOTAL FUNDS	69,688	(97,848)	(28,160)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	105,575	(64,799)	40,776
TOTAL FUNDS	105,575	(64,799)	40,776

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,534	(174,333)	(64,799)
TOTAL FUNDS	109,534	(174,333)	(64,799)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year 30 June 2023 and 30 June 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**39,846**	69,579
Investment income		
Interest receivable	**-**	109
Total incoming resources	**39,846**	69,688
EXPENDITURE		
Charitable activities		
Donations - Milk and others	**21,282**	48,698
Donations - Well project	**31,926**	371
Donations -Toilet facilities	**986**	45
Donations - Education	**5,617**	8,182
Donations - Covid- 19 relief	**-**	969
Donations - Katkulam Sheds	**6,155**	21,399
Donations - Ananthaillam kitchen dining	**3,001**	10,473
Donations - Emergency relief (Afghan/Ukraine)	**-**	2,000
Donations - Katkulam Temple	**7,913**	-
	76,880	92,137
Support costs		
Finance		
Bank charges	**491**	181
Exchange loss/(gain)	**(1,081)**	5,219
	(590)	5,400
Governance costs		
Postage and stationery	**19**	137
Sundries	**176**	174
	195	311
Total resources expended	**76,485**	97,848
Net income	**(36,639)**	(28,160)

This page does not form part of the statutory financial statements

CHILDREN'S HUNGER RELIEF FUND UK

England & Wales - Charity number 1138753

Accounts

CHILDREN'S HUNGER RELIEF FUND UK

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Registered Charity Number: **1138753**

CHILDREN'S HUNGER RELIEF FUND UK

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- Notes to the accounts 11-13

CHILDREN'S HUNGER RELIEF FUND UK

CHARITY INFORMATION

Trustees	Mr. Suntharalingam Uthayanan (Chairman) Dr. Muthuccumaru Kaneshanathan (Secretary) Mrs Ghandhi Sooriyakumar (Treasurer) Mr. Aruna. Arunachalam (vice Chairperson) Mrs Gnanambihai Yogarajah (Asst Secretary) Mrs. Ramani Jeganathan (Asst.Treasurer) Mrs Shanthanadevi Kaneshanathan (Trustee) Dr. Mr Vetpillai (Trustee) Mrs Sumathy Vijayathas (trustee)
Registered Charity Number:	1138753
Registered Office	106 Parkside Drive Watford Hertfordshire WD17 3BB
Bankers	HSBC Bank Plc 235 Northolt Road Harrow Middlesex HA2 8HP
Independent Examiners	Sri & Co Accountants Ltd Chartered Accountants C206, Cunningham House 19-21 Westfield Lane Harrow HA3 9ED

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 (FRS102) (effective 1 January 2015).

1.Structure, Governance and management

Governing Document

The charitable activities started on 21st May 2010 and CHRF-UK was registered as a charity on 2nd November 2010. A Memorandum of Association establishes the objects and powers of the charity, and it is governed under its Articles of Association. The Memorandum and Articles of Association were rewritten and adopted by the members and Charity Commission on 2nd of November 2010.

Recruitment and appointment of Trustees

Under the requirements of the Memorandum and Articles of Association, no less than five members will be elected once in every three years at the AGM, who shall hold the office as Trustees for a period of three years.

Risk Management

Trustees will conduct an annual review of the major risks to which the charity is exposed. Where appropriate systems, procedures and plans will be established to manage the risks the charity faces. Procedures will be in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors. The Trustees ensure that the risks face by the charity is properly managed.

2. The Objects and underlying principles of our work

To work for, promote and provide primary benefits to the wider public by the relief of hunger, advancement of education and improved sanitation facilities for orphans and poor children. This will decrease the responsibilities of the wider community, so that they can focus on other pressing issues such as shelter, child rights, etc. By providing these facilities, we aim to meet the beneficiaries' needs so that they can have a stable foundation in which to grow up in and become fully functional members of their community in Sri Lanka.

3. Activities undertaken for the public benefit, achievements and performance

A. Orphanages and Homes in Sri Lanka

- "**Iniya Vaalvu illam**" (a home for children with various sensory loss), Providing meals 3 times a month.
- **Hari Children's Home** (A home for 52 boys, aged 6-18, who lost one or both parents or from disadvantaged families). Due to Covid 19 lockdown, people, temples who were supporting

this home stopped the funding. We gave meals almost daily for a year from Dec2020 till Dec 2021. Now we are giving occasionally. Funding is from the donations from friends and family member's special days such as birthdays, and anniversaries.

- **Sri Ahilandeswary Arulaham Vavuniya (**A Home for about 220 children who lost one or both parents or from under privileged families) and **Shivan Elders Home Vavuniya (a home for over 100 elders (men and women).** We give meal occasionally during our friends and family members special days.
- **Anantha illam: Home for young women mentally affected by the effect of the war.**
- **Temples in under privileged villages**

Essential items:

- Providing essential items such as uniform, casual clothes, books, stationeries, and bicycles for the children, as and when necessary, on request.

B. Humanitarian Assistance

Relief of hunger

- Providing meals on birthdays, wedding anniversary, death anniversary and other special occasions of our friends and family members at orphanages, elderly homes, schools and under-privileged villages, regularly / occasionally.
- Provided dry food during Covid19 pandemic and during the current economic crisis in the North and East of Sri Lanka in 2021/2022.

Drinking water

- Providing water for drinking and other general use to the families with children living below poverty line and public places such as schools, communal places, and temples by constructing open dug wells, tube wells and renovating old wells.

Emergency Relief

- Providing financial support whenever and wherever any destruction is caused by natural disasters, war etc in any part of the world.
- During Covid19 Pandemic and economic crisis, in Sri Lanka, in 2021/2022 we provided dry food and cooked food.
- Donated money to Afghanistan and to Ukraine due to war.

Medical help:

- We financially supported a hospital in the North of Sri Lanka (Mancholai district hospital) to purchase emergency medical equipment's due to covid 19 pandemic and Sri Lanka' s economic crises.
- Financial support is given to the families living below poverty line, suffering from various medical conditions such as cancer, kidney problems, disabilities etc on request.

Protections / Clothing

- Providing casual clothes, uniforms, footwear to children living below poverty line and in orphanages as and when necessary.
- Shipping nearly new clothes from UK to the poorest and under privileged families on a regular basis due to the economic crisis in Sri Lanka.

C. Education and Vocational Training

- Every year we give financial support to about 50 to 70 University students. Due to Covid 19 and closure of universities the number has come down for various reasons. This financial year we helped 9 students.
- We were helping A level students. They sat for their exams. We will be helping them when they start University.
- In conjunction with another charity, helping 5 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.
- Constructed a pre-school in the north of Sri Lanka, funded by another charity. It was opened in August 2019. School was up and running and was closed due to Covid 19 Pandemic in 2019/2020. Now started again and we continue to pay the running cost.
- Providing shoes, books, stationaries bicycles to children living below poverty line on request.
- Providing drinking water to schools and preschools by constructing wells as needed.
- Provided mobile phones to under privileged students to study from home, online.
- Constructed a building in a very poor village to have extra classes. (Academy and religious).

D. Promoting good health and sanitation.

- We give financial support to the families, living below poverty line, suffering from various medical condition such as cancer, kidney problems, disability etc on request.
- Providing sustainable water and sanitation services, to promote good hygiene and raise the health and environmental standards of the community.
- Construction of the wells in the rural areas has enabled improved access to safe, affordable water for over 1000 families.
- Constructed normal toilets for families living below poverty line.

E. Family Support and Livelihood Projects

Our long-term aim is to make the families self -sufficient, so that they can earn and look after their children. With this in mind, we are helping the families, according to their ability, disability, knowledge, experience, and education. Brief summary below.

Construction of wells

- Most of the people living in the rural areas are farmers. But they don't have access to water to do certain livelihood projects. Since 2012, we have been constructing wells for the farmers, widows, disabled and visually handicapped people with children. who are living below poverty line. We have helped over 1050 families.

Cultivation

- Since the construction of the wells, most of the beneficiaries are very successfully doing various cultivation and selling their produce. This year, due to the economic crises in Sri Lanka, we are encouraging more families with home gardening.
- We constructed a building (donation from an individual) with a view to encourage the widows/disabled people with children to make flour, chilli powder and various other products and to market the products. This is running very successfully.

Adoption of a village. (Katkulam 3, Asikulam, Vavuniya, Sri Lanka)

- Over 200 displaced families of various category (children, elders, young couple, widows disabled) were resettled in a cleared jungle without any basic facilities. They were given temporary shelters for protection.
- Initially, we helped them with wells, toilets education, and livelihood projects. We then constructed a pre-school and agreed to run the school for 2 years. (Funded by another charity).
- The temporary shelters were uninhabitable. With the generous donation from friends and families we managed to construct 73 permanent houses. (2 rooms and a kitchen)
  We have constructed over 73 toilets and about 30 tube wells.
  In this village, there is no job opportunity. With an aim to make them self-sufficient we are providing suitable livelihood projects and encourage them to do various cultivation and home gardening.
  As part of development of this village, we have constructed a community hall adjoining the temple to conduct their small functions and to give a community life. Planning to complete the temple soon. Since our intervention, the village is doing well, and families are very happy.

F. Future Plans

- Milk powder for malnourished infants when needed.
- Nutritious flour to malnourished children and dry food to under privileged families when needed.
- Provide special meals at orphanages, pre-schools, under-privileged villages on our members and friends special days whenever possible.
- Self-earning projects to be continued for needy families.
- Water/ wells to be made available to as many families/disabled people with children as possible, who are living below poverty line, to enable them to do livelihood projects.
- Constructing common wells/ tube wells at public places and schools.
- To continue to provide assistance to the needy children who are entering the University, so that they can pursue higher education.
- To provide assistance to the orphanages as and when necessary.
- Clothes and other basic items to the needy as and when necessary.
- Provide emergency support to any families affected by natural disasters such as floods, earthquake and other.
- Continue to develop the village (Katkulam3) by maintaining the Pre-school for 2 years, complete the construction of the last 13 houses, complete the community hall, help with education, help with suitable self -earning projects and other basic needs such as wells and toilets in this village.

Trustees

The following served as charity Trustees during and up to the date of this Report.

- Mr. Suntharalingam Uthayanan (Chairman)
- Dr. Muthuccumaru Kaneshanathan (Secretary)
- Mrs Ghandhi Sooriyakumar (Treasurer)
- Mr. Aruna. Arunachalam (vice Chairperson)
- Mrs Gnanambihai Yogarajah (Asst Secretary)
- Mrs. Ramani Jeganathan (Asst.Treasurer)
- Mrs Shanthanadevi Kaneshanathan (Trustee)
- Dr. Mr Vetpillai (Trustee)
- Mrs Sumathy Vijayathas (trustee)

Statement of Trustees' responsibilities

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved and signed on behalf of the trustees on

Mr. Suntharalingam Uthayanan (Chairman)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHILDREN'S HUNGER RELIEF FUND UK CHARITY NO 1138753

We report to the trustees on our examination of the accounts of the Children's Hunger Relief Fund UK for the year ended 30 June 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').

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us 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.

We 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.

M Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA
Sri & Co Accountants Ltd
Chartered Accountants

C 206 Cunningham House
19-21 Westfield Lane
Harrow HA3 9ED

Date: 25 April 2023

CHILDRENS HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
				£	£
Incoming resources					
Incoming resources from generated funds		-	-	-	-
Voluntary income:					
Donations	3	69,579	-	69,579	139,318
		69,579	-	69,579	139,318
Investment Income	4	138	-	138	2,000
Activities for generating funds	4	-	-	-	
Total incoming resources		69,717	-	69,717	141,318
Resources expended					
Cost of generating fundraising income	5	-	-	-	
Charitable expenditure	5	92,137	-	92,137	134,996
Goverance costs	5	5,711	-	5,711	1,176
Total resources expended		97,848	-	97,848	136,172
Net movement in funds for the year		(28,131)	-	(28,131)	5,146
Total funds brought forward		105,575	-	105,575	100,429
Total funds carried forward		77,444	-	77,444	105,575

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

CHILDRENS HUNGER RELIEF FUND UK

BALANCE SHEET
AS AT 30 JUNE 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors	6	10,405		23,675	
Cash at bank		67,010		83,300	
		77,415		106,975	
Current liabilities					
Creditors falling due within one year	7	-		1,400	
Net current assets			77,415		105,575
Net assets			77,415		105,575
Funds					
Unrestricted general funds	8		77,444		105,575
Restricted income funds	8		-		-
Total charity funds			77,444		105,575

Approved by the trustees and signed on their behalf on 25 April 2023

.....

Mr S Uthayanan

Chairperson

The notes on pages 11 to 13 form part of these accounts.

Charity no 1138753

CHILDRENS HUNGER RELIEF FUND UK

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with accounting and reporting by charities. Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015) - (Charities SORP (FRS 102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.The financial statements have been prepared under the historical cost convention.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity. Designated funds are restricted funds earmarked by the donors for particular use.

1.3 Incoming Resources

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

1.4 Outgoing resources

Expenditure is recognised on an accrual basis as a liability is incurred. All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Cost relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

1.5 Irrecoverable value added tax

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the statement of financial activities.

2 Taxation

The fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Incoming resources from voluntary income

	funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	69,579	-	69,579	139,318
	69,579	-	69,579	139,318

4 Activities for generating funds

Interest Received	109	-	109	2,000
	109	-	109	2,000

5 Resources expended

	Fund raising costs £	Donations £	Gover nance £	Total 2022 £	Total 2021 £
Printing, postage and stationery	-	-	137	137	2
Donations - Milk and others	-	48,698	-	48,698	43,344
Donations - Well project	-	371	-	371	17,757
Donations-Toilet facilities	-	45	-	45	786
Donations- Education		8,182	-	8,182	14,225
Donations- Covid- 19 relief	-	969	-	969	5,817
Donations- Katkulam Sheds	-	21,399	-	21,399	53,067
Donations - Ananthaillam kitchen dining	-	10,473	-	10,473	-
Donations - Emergency relief (Afghan/Ukraine)	-	2,000	-	2,000	-
Bank charges	-	-	181	181	371
Exchange loss	-	-	5,219	5,219	647
Subscriptions	-	-	174	174	156
	-	92,137	5,711	97,848	136,172

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

6 Debtors

	2022 £	2021 £
Other debtors	10,405	23,675
	10,405	23,675

7 Creditors: Amounts falling due within one year

Accruals	0	1,400
	0	1,400

8 Fund Balances

	Balance b/fwd £	Incoming resources £	Resouces expended £	Transfers £	Fund c/fwd £
Unrestriced general funds	105,575	69,717	97,848	-	77,444
Restricted funds	-	-	-	-	-
	105,575	69,717	97,848	-	77,444

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-
Current assets	77,415	-	77,415
Current liabilities		-	0
Total net assets	77,415	-	77,415

10 Related party transactions and trustees' remuneration

Trustees received no remuneration.

There were no related party transactions requiring disclosure in these accounts.

CHILDREN'S HUNGER RELIEF FUND UK

England & Wales - Charity number 1138753

Accounts

CHILDREN'S HUNGER RELIEF FUND UK

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

Registered Charity Number: **1138753**

CHILDREN'S HUNGER RELIEF FUND UK

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CHILDREN'S HUNGER RELIEF FUND UK

CHARITY INFORMATION

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Registered Charity Number:	**1138753**
Registered Office	106 Parkside Drive Watford Hertfordshire WD17 3BB
Bankers	HSBC Bank Plc 235 Northolt Road Harrow Middlesex HA2 8HP
Independent Examiners	Sri & Co Accountants Ltd Chartered Accountants C206, Cunningham House 19-21 Westfield Lane Harrow HA3 9ED

CHILDREN'S HUNGER RELIEF FUND TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 (FRS102) (effective 1 January 2015).

1. Structure, Governance and Management

Governing Document

The charitable activities started on 21st May 2010 and CHRF-UK was registered as a charity on 2nd November 2010. A Memorandum of Association establishes the objects and powers of the charity and it is governed under its Articles of Association. The Memorandum and Articles of Association were rewritten and adopted by the members and Charity Commission on 2nd of November 2010.

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To work for, promote and provide primary benefits to the wider public by the relief of hunger, advancement of education and improved sanitation facilities for orphans and poor children. This will decrease the responsibilities of the wider community, so that they can focus on other pressing issues such as shelter, child rights, etc. By providing these facilities, we aim to meet the beneficiaries' needs so that they can have a stable foundation in which to grow up in and become fully functional members of their community in Sri Lanka.

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A. Orphanages and Homes in Sri Lanka

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- **Hari Children's Home** (A home for 52 boys, aged 6-18, who lost one or both parents or from disadvantaged families). Due to Covid 19 lockdown, people, temples who were supporting this home stopped the funding. We undertook to feed the children almost daily for a year

from Dec2020 till Dec 2021. Funding is from the donations from friends and family member's special days such as birthdays, and anniversaries.

- **Sri Ahilandeswary Arulaham Vavuniya** (A Home for about 220 children who lost one or both parents or from under privileged families) and **Shivan Elders Home Vavuniya (a home for over 100 elders (men and women).** We give meal optionally during our friends and family members special days.

Essential items:

- Providing essential items such as uniform, casual clothes, books, stationeries, and bicycles for the children, as and when necessary, on request.

B. Humanitarian Assistance

Relief of hunger

- Providing meals on birthdays, wedding anniversary, death anniversary and other special occasions of our friends and family members at orphanages, elderly homes, schools and under-privileged villages, regularly or occasionally.
- We also provided dry food during Covid19 in 2020 and 2021, in the North and East of Sri Lanka, India and UK.

Drinking water

- Providing water for drinking and other general use to the families with children living below poverty line and public places such as schools, communal places and temples by constructing open dug wells, tube wells and renovating old wells. Also provided water filters to a home for elderly and to a Covid ward I Vavuniya Sri Lanka.

Emergency Relief

- Providing financial support whenever and wherever any destructions are caused by natural disasters, in any part of the world.
- During Covid19 Pandemic 2020/2021 provided dry food in Sri Lanka, UK and India. Also, we financially supported the hospitals in India to purchase Oxygen concentrate in conjunction with another charity One Kind Act UK and provided emergency medical equipments to a hospital in the North of Sri Lanka (Mancholai district hospital).

Medical help

- Financial support is given to the families living below poverty line, suffering from various medical conditions such as cancer, kidney problems, disabilities etc on request.

Protections / Clothing

- Providing casual clothes, uniforms, footwear to children living below poverty line and in orphanages as and when necessary.
- Shipping regularly nearly new clothes from UK to the poorest under privileged families in Sri Lanka

C. Education and Vocational Training

- Every year we give financial support to about 50 to 70 University students. This financial year we meant to help 54 students. Due to Covid19/lockdown/curfew in Sri Lanka, all the Universities and schools were closed. Students were studying from home online. So, it was stopped temporarily.
- Helping under privileged A/L students and other students in 2 districts.
- In conjunction with another charity, helping 5 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.
- Constructed a pre-school in the north of Sri Lanka, funded by another charity. It was opened in August 2019. School is up and running. With the funding from the same charity, we have undertaken the running cost of the school for 2 years. Since March 2020, the school is closed due to Covid19 and lockdown.
- Providing bicycles to students living below poverty line to enable them to commute to schools as and when necessary.
- Providing shoes, books and other stationaries to children living below poverty line as and when necessary.
- Providing drinking water to schools and preschools by constructing wells as needed.
- We have financially supported to set up computer classes and smart classes in 3 schools in the North of Sri Lanka.
- Provided mobile phones and laptops to under privileged students to study from home, online.

D. Promoting good health and sanitation

- We give financial support to the families, living below poverty line, suffering from various medical condition such as cancer, kidney problems, disability etc on request.
- Providing sustainable water and sanitation services, to promote good hygiene and raise the health and environmental standards of the community. Construction of the wells in the rural areas has enabled improved access to safe, affordable water for over 1000 families. This year we have constructed 34 ring wells (Koddu Kinaru) and about 50 tube wells/open dug wells in under privileged villages in the North and East of Sri Lanka.
- Constructed special toilets for disabled people and normal toilets for families living below poverty line.

E. Family Support and Livelihood Projects

Our long-term aim is to make the families self -sufficient so that they can earn and look after their children. With this in mind, we are helping the families, according to their ability, disability, knowledge, experience and education. Brief summary below.

Construction of wells

- Most of the people living in the rural areas are farmers. But they don't have access to water to do certain livelihood projects. Since 2012, we have been constructing wells for the farmers, widows, disabled and visually handicapped people with children. who are living below poverty line) We have helped over 1000 families.

We have constructed over 150 wells in a poor village in the East of Sri Lanka and also helped them to have electricity connection to enable them to use electric motor to draw water from the wells for cultivation.

Cultivation

- Since the construction of the wells, the majority of the beneficiaries are very successfully doing various cultivation and selling their produce. Unfortunately, since March 2020, due to lockdown and curfew, not much of progress.

Livestock and poultry

- Helped few families with these projects. Due to lockdown, could not do much.
- We constructed a building (donation from an individual) with a view to encourage the widows/disabled people with children to make flour, chilli powder and various other products and to market the products. This is running very successfully.

Adoption of a village in a new development: (Katkulam 3 Asikulam Vavunia Sri Lanka)

- Over 200 displaced families of various category (children, elders, young couple, widows disabled) were resettled in a cleared jungle without any basic facilities. They were given temporary shelters for protection. Initially, we helped them with wells, toilets education, and livelihood projects. We then constructed a pre-school and agreed to run the school for 2 years. (Funded by another charity).

  The temporary shelters of 76 families were leaking badly, walls and floors were almost collapsing, wooden roofs rotting and they were un inhabitable. It was beyond repair. In one small shack,4-5 people were living including children. With the generous donation from friends and families we managed to construct 63 permanent houses (2 rooms and a kitchen). Currently constructing the last 13 houses. Delayed due to Covid19 and lockdown in Srilanka.

  In this village, there is no job opportunity. We have assessed all the families for suitable livelihood projects to enable them to be self-sufficient. Planning to help them after completion of all the houses. Delay is due to lockdown/curfew in Srilanka.

  As part of development of this village, we are constructing a community hall adjoining the temple to conduct their small functions, after school classes and to give a community life. Planning to complete the projects within the next few months.

F. Future Plans

- Milk powder for malnourished infants when needed.
- Nutritious flour to malnourished children and dry food to under privileged families when needed.
- Provide special meals at orphanages, pre-schools, under-privileged villages on our members and friends special days whenever possible.
- Self-earning projects to be continued for needy families.
- Water/ wells to be made available to as many families/disabled people with children as possible, who are living below poverty line, to enable them to do livelihood projects.
- Constructing common wells/ tube wells at public places and schools.

- To continue to provide assistance to the needy children who are entering the University, so that they can pursue higher education.
- To provide assistance to the orphanages as and when necessary.
- Clothes and other basic items to the needy as and when necessary.
- Provide emergency support to any families affected by natural disasters such as floods, earthquake and other.
- Continue to develop the village (Katkulam3) by maintaining the Pre-school for 2 years, complete the construction of the last 13 houses, complete the community hall, help with education, help with suitable self -earning projects and other basic needs such as wells and toilets in this village.

Trustees

The following served as charity Trustees during and up to the date of this Report.

Dr Muthuccumaru Kaneshanathan (Chairperson)
Mrs Ghandhimathy Sooriyakumar (Secretary)
Mrs Parameswary Manickarajah (Hon Treasurer)
Mr Suntharalingam Uthayanan (Assistant Chairman)
Mrs Shanthanadevi Kaneshanathan (Assistant Treasure)
Mrs Ramani Jeganathan (Assistant Secretary)
Mr Aruna Arunachalam (Trustee)
Dr (Mrs) Sornnambikai Vetpillai (Trustee)
Mrs Gnanambikai Yogarajah (Trustee)

Statement of Trustees' responsibilities

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Comply with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved and signed on behalf of the Trustees on 12 April 2022

M. Kaneshanathan.....

Dr. Muthuccumaru Kaneshanathan (Chairperson)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHILDREN'S HUNGER RELIEF FUND UK CHARITY NO 1138753

We report to the trustees on our examination of the accounts of the Children's Hunger Relief Fund UK for the year ended 30 June 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').

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us 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 matter considered as part of an independent examination.

We 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.

M Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA
Sri & Co Accountants Ltd
Chartered Accountants

C 206 Cunningham House
19-21 Westfield Lane
Harrow HA3 9ED

Date: 12 April 2022

CHILDRENS HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Incoming resources from generated funds		-	-	-	-
Voluntary income:					
Donations	3	139,318	-	139,318	142,092
		139,318	-	139,318	142,092
Investment Income	4	2,000	-	2,000	21
Activities for generating funds	4	-	-	-	
Total incoming resources		141,318	-	141,318	142,113
Resources expended					
Cost of generating fundraising income	5	-	-	-	
Charitable expenditure	5	134,996	-	134,996	98,332
Goverance costs	5	1,176	-	1,176	438
Total resources expended		136,172	-	136,172	98,770
Net movement in funds for the year		5,146	-	5,146	43,343
Total funds brought forward		100,429	-	100,429	57,086
Total funds carried forward		105,575	-	105,575	100,429

The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

CHILDRENS HUNGER RELIEF FUND UK

BALANCE SHEET
AS AT 30 JUNE 2021

	Notes	2021		2020	
		£	£	£	£
Current assets					
Debtors	6	23,675		20,661	
Cash at bank		83,300		79,768	
		106,975		100,429	
Current liabilities					
Creditors falling due within one year	7	1,400		-	
Net current assets			105,575		100,429
Net assets			105,575		100,429
Funds					
Unrestricted general funds	8		105,575		100,429
Restricted income funds	8		-		-
Total charity funds			105,575		100,429

Approved by the trustees and signed on their behalf on 12 April 2022

M. Kaneshanathan
Dr M Kaneshanathan
Chairperson

P Manickarajah
Mrs P Manickarajah
Treasurer

G. Sooriyakumar
Mrs G Sooriyakumar
Secretary

The notes on pages 11 to 13 form part of these accounts.

Charity no 1138753

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with accounting and reporting by charities. Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015) - (Charities SORP (FRS 102)), the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.The financial statements have been prepared under the historical cost convention.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity. Designated funds are restricted funds earmarked by the donors for particular use.

1.3 Incoming Resources

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

1.4 Outgoing resources

Expenditure is recognised on an accrual basis as a liability is incurred. All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Cost relating to a particular activity are allocated directly, and others are apportioned on an appropriate basis.

1.5 Irrecoverable value added tax

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the statement of financial activities.

CHILDRENS HUNGER RELIEF FUND UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

2 Taxation

The fund is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3 Incoming resources from voluntary income

	funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations	139,318	-	139,318	142,092
	139,318	-	139,318	142,092

4 Activities for generating funds

Interest Received	2,000	-	2,000	21
Advertising income	-	-	-	
Donations	-	-	-	
Ticket, raffle collection and food sales	-	-	-	
	2,000	-	2,000	21

5 Resources expended

	Fund raising costs	Donations	Gover nance	Total 2021	Total 2020
	£	£	£	£	£
Printing, postage and stationery	-	-	2	2	24
Donations - Milk and others	-	43,344	-	43,344	15,104
Donations - Well project	-	17,757	-	17,757	23,810
Donations-Toilet facilities	-	786	-	786	925
Donations- Education		14,225	-	14,225	19,099
Donations- Covid- 19 relief	-	5,817	-	5,817	11,039
Donations- Katkulam Sheds	-	53,067	-	53,067	28,355
Bank charges/Finance cost	-	-	1,018	1,018	77
Subscriptions	-	-	156	156	337
	-	134,996	1,176	136,172	98,770

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

6 Debtors

	2021	2020
	£	£
Other debtors	23,675	20,661
	23,675	20,661

7 Creditors: Amounts falling due within one year

Accruals	1,400	-
	1,400	-

8 Fund Balances

	Balance b/fwd	Incoming resources	Resouces expended	Transfers	Fund c/fwd
	£	£	£	£	£
Unrestriced general funds	100,429	141,318	136,172	-	105,575
Restricted funds	-	-	-	-	-
	100,429	141,318	136,172	-	105,575

9 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Tangible fixed assets	-	-	-
Current assets	106,975	-	106,975
Current liabilities	(1,400)	-	(1,400)
Total net assets	105,575	-	105,575

10 Related party transactions and trustees' remuneration

Trustees received no remuneration.

There were no related party transactions requiring disclosure in these accounts.