

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

Trustees

Dr. Muthuccumar Kaneshanathan (Chairperson)
Mrs. Ghandhimathy Sooriyakumar (Hon. Secretary)
Mrs. Parameswary Manickarajah (Hon. Treasurer)
Mr. Suntharalingam Uthayanan (Asst. Chairperson)
Mrs. Shanthanadevi Kaneshanathan (Asst. Treasurer)
Mrs. Ramani Jeganathan (Assistant Secretary)
Mr. Aruna Arunachalam
Dr (Mrs) Sornnambikai Vetpillai
Mrs. Gnanambikai Yogarajah

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.

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 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 (Manchola 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 uninhabitable. 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 Sri Lanka.

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 Sri Lanka.

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 Muthuccumar 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. Muthuccumar 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').

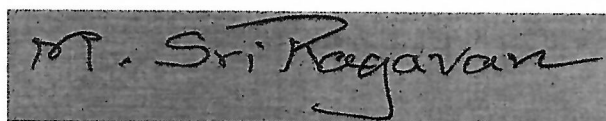
We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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	<u>139,318</u>	<u>-</u>	<u>139,318</u>	<u>142,092</u>
		139,318	-	139,318	142,092
Investment Income	4	2,000	-	2,000	21
Activities for generating funds	4	-	-	-	-
Total incoming resources		<u>141,318</u>	<u>-</u>	<u>141,318</u>	<u>142,113</u>
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		<u>136,172</u>	<u>-</u>	<u>136,172</u>	<u>98,770</u>
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		<u>105,575</u>	<u>-</u>	<u>105,575</u>	<u>100,429</u>

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		<u>83,300</u>		<u>79,768</u>	
		106,975		100,429	
Current liabilities					
Creditors falling due within one year	7	<u>1,400</u>		<u>-</u>	
Net current assets			105,575		100,429
Net assets			<u>105,575</u>		<u>100,429</u>
Funds					
Unrestricted general funds	8		105,575		100,429
Restricted income funds	8		-		-
Total charity funds			<u>105,575</u>		<u>100,429</u>

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

CHILDRENS HUNGER RELIEF FUND UK

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	Total	Total
	£	funds	2021	2020
		£	£	£
Donations	139,318	-	139,318	142,092
	<u>139,318</u>	<u>-</u>	<u>139,318</u>	<u>142,092</u>

4 Activities for generating funds

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

5 Resources expended

	Fund		Gover	Total	Total
	raising	Donations	nance	2021	2020
	costs				
	£	£	£	£	£
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
	<u>-</u>	<u>134,996</u>	<u>1,176</u>	<u>136,172</u>	<u>98,770</u>

CHILDRENS HUNGER RELIEF FUND UK

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021**

6 Debtors

	2021	2020
	£	£
Other debtors	23,675	20,661
	<u>23,675</u>	<u>20,661</u>

7 Creditors: Amounts falling due within one year

Accruals	1,400	-
	<u>1,400</u>	<u>-</u>

8 Fund Balances

	Balance b/fwd	Incoming resources	Resources expended	Transfers	Fund c/fwd
	£	£	£	£	£
Unrestricted general funds	100,429	141,318	136,172	-	105,575
Restricted funds	-	-	-	-	-
	<u>100,429</u>	<u>141,318</u>	<u>136,172</u>	<u>-</u>	<u>105,575</u>

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	<u>105,575</u>	<u>-</u>	<u>105,575</u>

10 Related party transactions and trustees' remuneration

Trustees received no remuneration.

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