

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

CONTENTS

PAGE

- Charity information 2
- Trustees' report 3-7
- Independent examiners' report 8
- Statement of financial activities 9
- Balance sheet 10
- Notes to the accounts 11-13

CHILDREN'S HUNGER RELIEF FUND UK

CHARITY INFORMATION

Trustees

Mr. Suntharalingam Uthayanan (Chairman)
Dr. Muthuccumar Kaneshanathan (Secretary)
Mrs Gandhi 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 (Manchola 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. Muthuccumar 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)

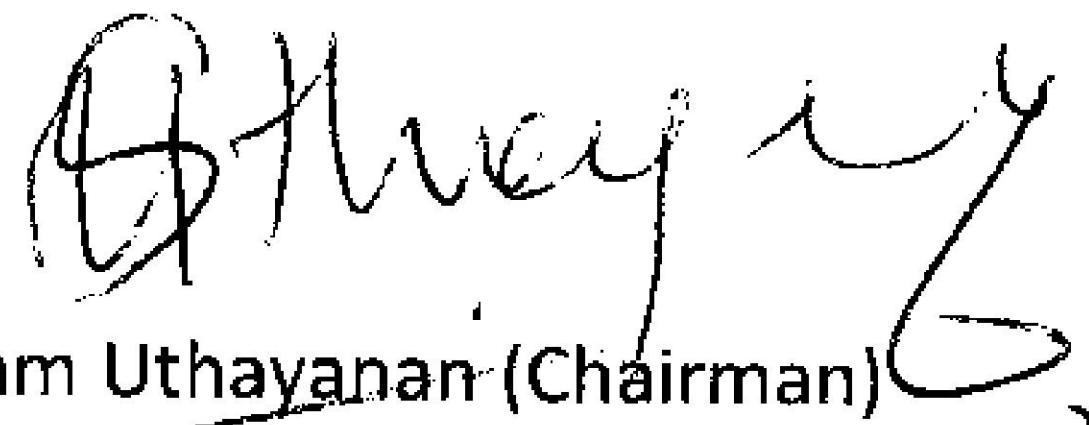
Statement of Trustees' responsibilities

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		<u>69,717</u>	<u>-</u>	<u>69,717</u>	<u>141,318</u>
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		<u>97,848</u>	<u>-</u>	<u>97,848</u>	<u>136,172</u>
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		<u>77,444</u>	<u>-</u>	<u>77,444</u>	<u>105,575</u>

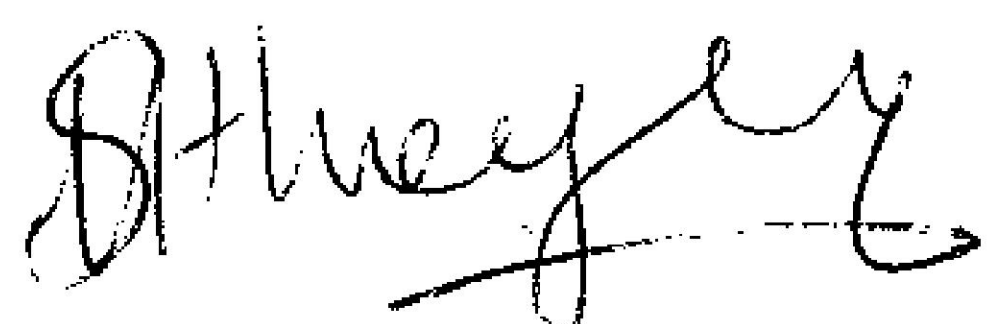
The statement of financial activities includes all gains and losses in the period. All incoming resources and resources expended derive from continuing activities.

CHILDRENS HUNGER RELIEF FUND UK

BALANCE SHEET AS AT 30 JUNE 2022

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

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.

CHILDRENS HUNGER RELIEF FUND UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

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	2022	2021
		£	£	£
Donations	69,579	-	69,579	139,318
	<u>69,579</u>	<u>-</u>	<u>69,579</u>	<u>139,318</u>

4 Activities for generating funds

Interest Received	109	-	109	2,000
	<u>109</u>	<u>-</u>	<u>109</u>	<u>2,000</u>

5 Resources expended

	Fund		Gover	Total	Total
	raising	Donations	nance	2022	2021
	costs	£	£	£	£
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
	<u>-</u>	<u>92,137</u>	<u>5,711</u>	<u>97,848</u>	<u>136,172</u>

CHILDRENS HUNGER RELIEF FUND UK

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

6 Debtors

	2022 £	2021 £
Other debtors	10,405	23,675
	<u>10,405</u>	<u>23,675</u>

7 Creditors: Amounts falling due within one year

Accruals	0	1,400
	<u>0</u>	<u>1,400</u>

8 Fund Balances

	Balance b/fwd £	Incoming resources £	Resources expended £	Transfers £	Fund c/fwd £
Unrestricted general funds	105,575	69,717	97,848	-	77,444
Restricted funds	-	-	-	-	-
	<u>105,575</u>	<u>69,717</u>	<u>97,848</u>	<u>-</u>	<u>77,444</u>

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	<u>77,415</u>	<u>-</u>	<u>77,415</u>

10 Related party transactions and trustees' remuneration

Trustees received no remuneration.

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