

**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
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FOR THE YEAR ENDED 30 JUNE 2023

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CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

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, age 6-18

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 Sri Lanka. 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 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 5 students from India on a scholarship program. This is from the age of 16 until they enter University and get a job.

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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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

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

CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

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**

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

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL POSITION
30 JUNE 2023

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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.

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

2. DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	<u>39,846</u>	<u>69,579</u>

3. INVESTMENT INCOME

	2023 £	2022 £
Interest receivable	<u>-</u>	<u>109</u>

4. CHARITABLE ACTIVITIES COSTS

	Donations £	Support costs (see note 5) £	Totals £
Expenditure	<u>76,880</u>	<u>(395)</u>	<u>76,485</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Expenditure	<u>(590)</u>	<u>195</u>	<u>(395)</u>

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	<u>109</u>
Total	<u>69,688</u>
EXPENDITURE ON	
Charitable activities	
Expenditure	<u>97,848</u>
NET INCOME/(EXPENDITURE)	(28,160)

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	<u>5,039</u>	<u>10,405</u>

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	<u>77,415</u>	<u>(36,639)</u>	<u>40,776</u>

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	<u>39,846</u>	<u>(76,485)</u>	<u>(36,639)</u>

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	<u>105,575</u>	<u>(28,160)</u>	<u>77,415</u>

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,688</u>	<u>(97,848)</u>	<u>(28,160)</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>105,575</u>	<u>(64,799)</u>	<u>40,776</u>

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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>109,534</u>	<u>(174,333)</u>	<u>(64,799)</u>

10. RELATED PARTY DISCLOSURES

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

CHILDREN'S HUNGER RELIEF FUND UK

**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