

**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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**FOR THE YEAR ENDED 30 JUNE 2024**

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## CHILDREN'S HUNGER RELIEF FUND UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **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:** given on our members, relatives special occasions to the children in the following homes.

**Hari Children's Home** Batticaloa: (A home for 52 boys, aged 6-18, who lost one or both parents or from disadvantaged families). Funding is from the donations from friends and family member's special days such as birthdays, and anniversaries.

**Annai Children Development Centre**, Mannar. A home for 62 girls who lost one or both parents or underprivileged girls.

**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.

##### **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 to purchase 4 x air-conditioning units for the 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 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

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2024

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**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.

**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 1250 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 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.

## CHILDREN'S HUNGER RELIEF FUND UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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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

## CHILDREN'S HUNGER RELIEF FUND UK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

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#### **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**

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**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

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

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

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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 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	27,565	39,846

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest receivable	45	-

**4. CHARITABLE ACTIVITIES COSTS**

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

**5. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
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 £
<b>Unrestricted funds</b>			
General fund	40,776	1,665	42,441
<b>TOTAL FUNDS</b>	40,776	1,665	42,441

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

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

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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 £
<b>Unrestricted funds</b>			
General fund	77,415	(34,974)	42,441
<b>TOTAL FUNDS</b>	<u>77,415</u>	<u>(34,974)</u>	<u>42,441</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 £
<b>Unrestricted funds</b>			
General fund	67,456	(102,430)	(34,974)
<b>TOTAL FUNDS</b>	<u>67,456</u>	<u>(102,430)</u>	<u>(34,974)</u>

**CHILDREN'S HUNGER RELIEF FUND UK**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**10. RELATED PARTY DISCLOSURES**

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

CHILDREN'S HUNGER RELIEF FUND UK

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

	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,565	39,846
<b>Investment income</b>		
Interest receivable	45	-
<b>Total incoming resources</b>	27,610	39,846
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	192	491
Exchange loss/(gain)	(105)	(1,081)
	87	(590)
<b>Governance costs</b>		
Postage and stationery	7	19
Sundries	192	176
	199	195
Total resources expended	25,945	76,485
<b>Net income</b>	1,665	(36,639)

This page does not form part of the statutory financial statements