

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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.

CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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.

CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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).

CHILDREN'S HUNGER RELIEF FUND UK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

TRUSTEES' RESPONSIBILITY STATEMENT - continued

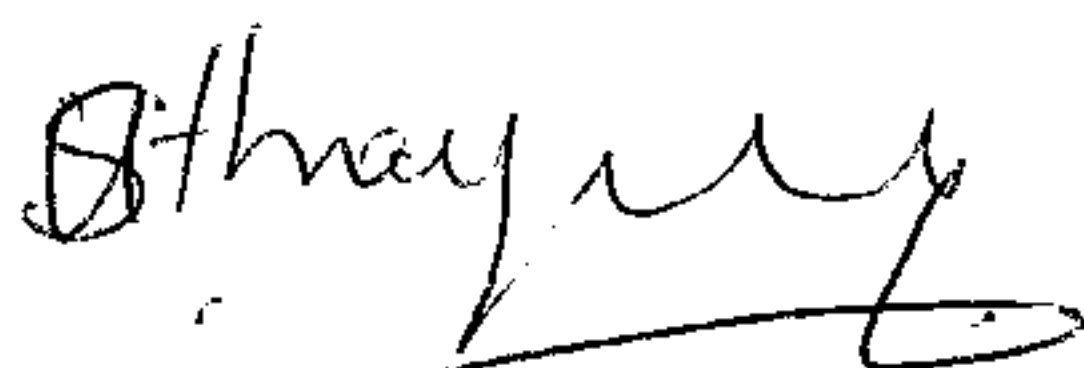
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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**

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

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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.

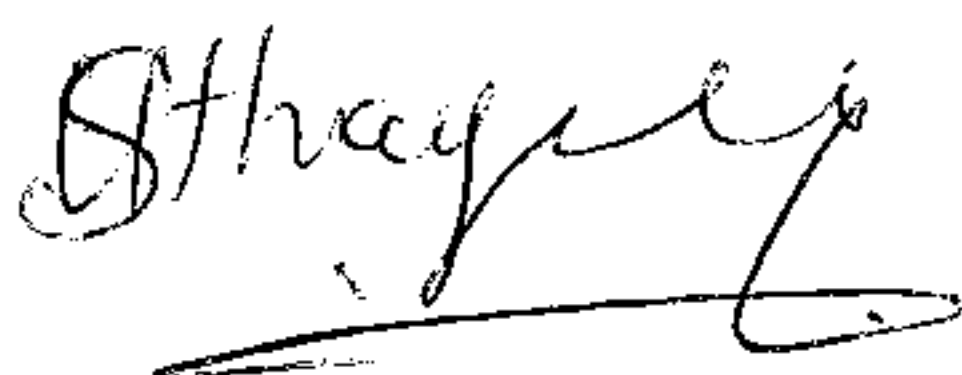
The notes form part of these financial statements

CHILDREN'S HUNGER RELIEF FUND UK

STATEMENT OF FINANCIAL POSITION 30 JUNE 2025

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

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

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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 2025

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	<u>61,436</u>	<u>27,565</u>

3. INVESTMENT INCOME

	2025 £	2024 £
Interest receivable	<u>-</u>	<u>45</u>

4. CHARITABLE ACTIVITIES COSTS

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

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Expenditure	<u>690</u>	<u>35</u>	<u>725</u>

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

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

CHILDREN'S HUNGER RELIEF FUND UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
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

CHILDREN'S HUNGER RELIEF FUND UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

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	<u>27,610</u>	<u>(25,945)</u>	<u>1,665</u>

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	<u>40,776</u>	<u>27,449</u>	<u>68,225</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	89,046	(61,597)	27,449
TOTAL FUNDS	<u>89,046</u>	<u>(61,597)</u>	<u>27,449</u>

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