

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

England & Wales · Charity number 1141097

Details

Status Registered

Legal form Other

Registered 2011-04-01

Register [View on the Charity Commission register](#)

Contact

Address 28 Cedar Drive
Pinner
Middlesex
HA5 4DE

Phone 02084284010

Website www.pungudutivu.org

Activities

Objects: THE ORGANISATION SHALL SUPPORT THE FOLLOWING OBJECTS FOR THE PUBLIC BENEFIT IN PUNGUDUTIVU, SRI LANKA:-1) TO ADVANCE EDUCATION;2) TO RELIEVE FINANCIAL HARDSHIP;3) TO PROMOTE AND PROTECT GOOD HEALTH; AND4) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Income ? 10725.09Expenses ?8253.73Expenses include Annual cultural event in December 2015, Sports day expenses July 2015.?1400.00 sent to North Ceylon Sarvothayam , Pungudutivu, Sri Lanka for renovation of Pungudutivu District Hospital

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** PUNGUDUTIVU, SRI LANKA
- Sri Lanka
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£81,367	£87,699	-	-
2023-12-31	£79,188	£70,175	-	-
2022-12-31	£5,418	£9,358	-	-
2021-12-31	£13,279	£22,610	-	-
2020-12-31	£21,660	£31,075	-	-

Trustees

Name	Role	Appointed
Sinnadurai Kirupananthavel	Chair	2018-05-25
Dr SUBRAMANIAM SHANMUGALINGAM		
KURUMOORTHY BARATHITHASAN		2020-09-13
Muthuthamby Sivapalan		2023-07-28
Premananthan Sivasamy		2022-07-11
SOCKALINGAM KARUNALINGAM		2015-07-23
Sellathurai Mohanasundaram		2018-05-25
Sivasurathan Seevaratnam		2024-11-24
THAMPIPPILAI MANMATHARAJAH		2012-10-23

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

England & Wales - Charity number 1141097

Accounts

Company Number : 1141097

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office

28 Cedar Drive
Pinner
Middx
HA5 4DE

Trustees Founders

Sockalingam Karunalingam
Sinnadurai Kirupanthavel
Thampippilai Manmatharajah
Sellathurai Mohanasundaram
Sivasamy Premananthan

Appointed

Dr Subramaniam Shanmugalingam
Kurumoorthy Barathithasan
Muthuthamby Sivapalan
Seevaratnam Sivasurathan

Independent Examiner

Lewis Associates
75 Coniston Gardens
London NW9 0BA
NW9 0BA

Bankers

HSBC Bank Plc
Lewisham Branch
85 Lewisham High St
London
SE13 6BE

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees are pleased to present their annual financial statements of the charity for the year ended 31 December 2024

Objectives and activities of the Trust

The Charity's objects are specifically restricted to the following:

The organisation shall support the following objects for the public benefit in Pungudutivu, Srilanka :-

- 1) To advance education;
- 2) To relieve financial hardship;
- 3) To promote and protect good health;
- 4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

When planning their objectives for the year, the trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public the trust aims and objectives and planning future activities

Structure, Governance and Management

Pungudutivu Welfare Association (U.K.) is a registered charity . Its' charity number in England and Wales is 1141097.

The Trustees, who served during the period were:

Sockalingam Karunalingam		
Sinnadurai Kirupananthavel		
Thampippilai Manmatharajah		
Sellathurai Mohanasundaram		
Sivasamy Premananthan		
Dr Subramaniam Shanmugalingam		
Kurumoorthy Barathithasan		
Muthuthamby Sivapalan		
Seevaratnam Sivasurathan	Appointed	24-Nov-24
Sockalingam Anandalingam	Resigned	24-Nov-24

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these 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.

When planning their objectives for the year, the trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Risk Management

The Trustees have an informal risk management strategy which comprises:

- Ongoing review of the risks the charity may face;
- Establishment of systems and procedures to mitigate those risks; and
- Implementation of procedures designed to minimise any potential impact on the charity should those risk

The Board of Trustees is responsible for the management of the risk faced by the trust. Consideration and management of such risks is reviewed on an ongoing basis, and systems have been and will be established, and where appropriate professional advisors have been or will be appointed to mitigate those risks.

Through the above, the Trustees are satisfied that major risks identified are subsequently mitigated where necessary. It is recognised that systems can only provide reasonable not absolute assurance that major risks have been adequately managed.

Reserves policy

All funds received are currently used to achieve the objectives of the charity. Any surplus funds are used for the same purpose and at present the Trustees do not have a formal reserve policy. Over time the Trustees hope to grow reserves to a level sufficient to manage the activities of the charity by general-purpose appeals from time to time.

REPORT OF THE TRUSTEES (CONTINUED)

Achievements & Performance

The Trustees are pleased to report on this year in which the charity fulfilled its objectives. All funds received during the year have been applied in meeting the Charity's charitable objectives.

Any surpluses arising from donations and other income are held for the general benefit of the charity's operations.

Financial Review

Total income for the year was £81,367 (2023: £79,188). The trust is helping registered charities mainly in Pungudutivu Srilanka in support of better care, financial hardship, education and other necessary projects in Pungudutivu Srilanka every year. Donations paid for the year 2024 amounted to £61,971 (2023: £43,439) during the year.

Approved by the trustees and signed on tis behalf by



Sinnadurai Kirupanthavel

Date: 01-12-2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PUNGUDUTIVU WELFARE ASSOCIATION (UK)

I report to the charity trustees on my examination of the accounts of PUNGUDUTIVU WELFARE ASSOCIATION (UK) for the year ended 31 December 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 20-08 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.



Lewis Associates
75 Coniston Gardens
London NW9 0BA
NW9 0BA
DATE 04-12-2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income from :</u>					
Donations and legacies	2a	80,392	601	80,993	78,900
Other trading activities	2b	-	-	-	-
income from investment	2c	374	-	374	288
Total Income		80,766	601	81,367	79,188
<u>Expenditure on :</u>					
Raising funds	3	23,318	-	23,318	24,733
Charitable activities	4	1,681	-	1,681	1,246
Other Expenditure	6	61,971	-	61,971	43,439
Governance costs	5	728	-	728	758
Total Resources Expended		87,699	-	87,699	70,175
Net Resources Retained		(6,933)	601	(6,331)	9,013
Funds at 1 January 2024		10,581	21,684	32,265	23,252
Funds at 31 December 2024		3,648	22,285	25,934	32,265

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	£	Dec-24 £	£	Dec-23 £
Current Assets					
Cash at bank and in hand		26,434		32,265	
Prepayments		-		500	
		-----		-----	
		26,434		32,765	
Creditors					
Amounts falling due within one year	8	500		500	
Net current Assets			25,934		32,265
Net Assets					
			-----	-----	
			25,934	32,265	
			=====	=====	
The funds of the charity					
			Dec-23	Dec-23	
			£	£	
Unrestricted income funds:	9/10		3,648	10,581	
Restricted income funds:	9/10		22,285	21,684	
			-----	-----	
			25,934	32,265	
			=====	=====	

Approved by the trustees and signed on its behalf by



 Sinnadurai Kirupanthavel

01/12/2025

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

The accompanying accounting policies and notes form part of these financial statements.

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Principal Accounting Policies

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)).

(b) Going concern

The trustees have looked ahead for a period in excess of 12 months from the balance sheet date in forming their assessment that the charity is a going concern.

The trustees have assessed the charity's ability to operate as a going concern for the next 12 months from the date of signing the financial statements. The charity will not expense more than the income it receives, therefore will continue operating on a going concern basis.

(c) Incoming resources

Donations

Income from all resources are based on amounts receivable during the financial period, unless they are related to a specific future period, in which case they are deferred.

Investment income

Income from investments is included in the Statement of Financial Activities in the period it is receivable and deferred or accrued accordingly.

Gift Aid

Gift aid reclaimable on donations to the charity is included within the amount received

(d) Resources expended

Expenditure:

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Support costs are indirect costs incurred in supporting the charitable activities and are allocated across the categories of charitable expenditure.

All expenditure is shown gross, inclusive of irrecoverable VAT.

(e) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.

(f) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(g) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(h) Taxation

Pungudutivu Welfare Association (UK) is a registered charity and accordingly is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

(g) Employees

The charity had no employees during 2024

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2a	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2024	2024	2024	2023
		£	£	£	£
	Subscriptions	1,945	-	1,945	2,665
	Donations -Ambulance	-	-	-	17,447
	Donations -Pension	-	601	601	2,320
	Donations -Education	11,430	-	11,430	-
	Donations -Water Tanker	32,080	-	32,080	-
	Gift Aids	14,370	-	14,370	16,031
		-----	-----	-----	-----
		59,825	601	60,426	38,463
		=====	=====	=====	=====
2b	Income from charitable activities				
		Unrestricted	Restricted	Total	Total
		funds	funds	2024	2022
	Annual Event	20,567	-	20,567	40,437
		-----	-----	-----	-----
		20,567	-	20,567	40,437
		=====	=====	=====	=====
2c	income from investment				
		Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
	Bank interest receivable	374	-	374	288
		-----	-----	-----	-----
		374	-	374	288
		=====	=====	=====	=====
3	Expenditure on raising funds				
		Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		£	£	£	£
	Annual Event Expenses	23,318	-	23,318	24,733
		-----	-----	-----	-----
		23,318	-	23,318	24,733
		=====	=====	=====	=====
4	Expenditure on charitable activities				
		Unrestricted	Restricted	Total	Total
		funds	funds	2024	2023
		£	£	£	£
	Annual Sports Day	-	-	-	-
	Hall Hire	72	-	72	835
	Printing	1,358	-	1,358	225
	Computer and Software	251	-	251	186
		-----	-----	-----	-----
		1,681	-	1,681	1,246
		=====	=====	=====	=====

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Governance costs

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Bank Charges	478	-	478	508
Independent examination fees	250	-	250	250
	<u>728</u>	<u>-</u>	<u>728</u>	<u>758</u>
	=====	=====	=====	=====

6 Other expenditure

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Support to projects in Pungudutivu-Srilanka	61,971	-	61,971	43,439
	<u>61,971</u>	<u>-</u>	<u>61,971</u>	<u>43,439</u>
	=====	=====	=====	=====

7 Trustees

The trustees received no remuneration and were not reimbursed any of their expenses in the period

8 Creditors

Amounts falling due within one year

	Total 2024	Total 2023
Accruals	500	500
	<u>500</u>	<u>500</u>
	=====	=====

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED 31 DECEMBER 2024

9 Net movements in funds

	Total 2024 £	Total 2023 £
At 1 January 2024	32,265	23,252
Net increase(decrease) in funds	(6,331)	9,013
At 31 December 2024	25,934	32,265

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Current assets	4,750	21,684	26,434	32,765
Current liabilities	(500)	-	(500)	(500)
	4,250	21,684	25,934	32,265

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

England & Wales - Charity number 1141097

Accounts

Company Number : 1141097

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and objects

PUNGUDUTIVU WELFARE ASSOCIATION (U.K) CONSTITUTION was originally constituted and adopted in 1st October 2010 later as amended on 30th January 2011. The content of this revised constitution was accepted at the AGM of PUNGUDUTIVU WELFARE ASSOCIATION (U. K) as on April 2020 initially and finally the constitution was adopted as the constitution of PWA at an EGM meeting held Monday 30th September 2022.

Registered office

28 Cedar Drive
Pinner
Middx
HA5 4DE

Trustees Founders

Sockalingam Karunalingam
Sinnadurai Kirupananthavel
Thampippilai Manmatharajah
Sellathurai Mohanasundaram
Sivasamy Premananthan

Appointed

Dr Subramaniam Shanmugalingam
Kurumoorthy Barathithasan
Muthuthamby Sivapalan
Sockalingam Anandalingam

Independent Examiner

Lewis Associates
75 Coniston Gardens
London NW9 0BA
NW9 0BA

Bankers

HSBC Bank Plc
Lewisham Branch
85 Lewisham High St
London
SE13 6BE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees are pleased to present their annual financial statements of the charity for the year ended 31 December 2023 .

Objectives and activities of the Trust

The Charity's objects are specifically restricted to the following:

The organisation shall support the following objects for the public benefit in Pungudutivu, Srilanka :-

- 1) To advance education;
- 2) To relieve financial hardship;
- 3) To promote and protect good health;
- 4) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

When planning their objectives for the year, the trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public the trust aims and objectives and planning future activities

Structure, Governance and Management

Pungudutivu Welfare Association (U.K.) is a registered charity . Its' charity number in England and Wales is 1141097.

The Trustees, who served during the period were:

 Sockalingam Karunalingam
 Sinnadurai Kirupanthavel
 Thampippilai Manmatharajah
 Sellathurai Mohanasundaram
 Sivasamy Premananthan
 Dr Subramaniam Shanmugalingam
 Kurumoorthy Barathithasan
 Muthuthamby Sivapalan
 Sockalingam Anandalingam

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these 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.

When planning their objectives for the year, the trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Risk Management

The Trustees have an informal risk management strategy which comprises:

- Ongoing review of the risks the charity may face;
- Establishment of systems and procedures to mitigate those risks; and
- Implementation of procedures designed to minimise any potential impact on the charity should those risk

The Board of Trustees is responsible for the management of the risk faced by the trust. Consideration and management of such risks is reviewed on an ongoing basis, and systems have been and will be established, and where appropriate professional advisors have been or will be appointed to mitigate those risks.

Through the above, the Trustees are satisfied that major risks identified are subsequently mitigated where necessary. It is recognised that systems can only provide reasonable not absolute assurance that major risks have been adequately managed.

Reserves policy

All funds received are currently used to achieve the objectives of the charity. Any surplus funds are used for the same purpose and at present the Trustees do not have a formal reserve policy. Over time the Trustees hope to grow reserves to a level sufficient to manage the activities of the charity by general-purpose appeals from time to time.

REPORT OF THE TRUSTEES (CONTINUED)

Achievements & Performance

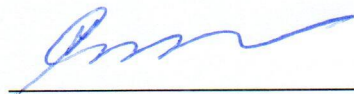
The Trustees are pleased to report on this year in which the charity fulfilled its objectives. All funds received during the year have been applied in meeting the Charity's charitable objectives.

Any surpluses arising from donations and other income are held for the general benefit of the charity's operations.

Financial Review

Total income for the year was £79,188 (2022: £5,418). The trust is helping registered charities mainly in Pungudutivu Srilanka in support of better care, financial hardship, education and other necessary projects in Pungudutivu Srilanka every year. Donations paid for the year 2023 amounted to £43,439 (2022: £9,021) during the year.

Approved by the trustees and signed on tis behalf by



Sinnadurai Kirupanthavel

Date: 06/11/2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from :					
Donations and legacies	2a	78,900	-	78,900	5,375
Other trading activities	2b	-	-	-	-
income from investment	2c	288	-	288	43
Total Income		79,188	-	79,188	5,418
Expenditure on :					
Raising funds	3	24,733	-	24,733	-
Charitable activities	4	1,246	-	1,246	9,021
Other Expenditure	6	43,439	-	43,439	337
Governance costs	5	758	-	758	-
Total Resources Expended		70,175	-	70,175	9,358
Net Resources Retained		9,013	-	9,013	(3,940)
Funds at 1 January 2023		1,568	21,684	23,252	27,193
Funds at 31 DECEMBER 2023		10,581	21,684	32,265	23,252

The statement of financial activities includes all gains and losses recognised in the year.

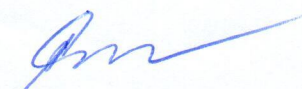
All incoming resources and resources expended derive from continuing activities.

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	£	Dec-23 £	£	Dec-22 £
Current Assets					
Cash at bank and in hand		32,265		27,213	
Prepayments		500		4,904	
		-----		-----	
		32,765		32,117	
Creditors					
Amounts falling due within one year	8	500		8,865	
Net current Assets			32,265		23,252
Net Assets			----- 32,265 =====		----- 23,252 =====
The funds of the charity					
Unrestricted income funds:	9/10		10,581		1,568
Restricted income funds:	9/10		21,684		21,684
			-----		-----
			32,265		23,252
			=====		=====

Approved by the trustees and signed on its behalf by



 Sinnadurai Kirupanthavel

06/11/2024

The accompanying accounting policies and notes form part of these financial statements.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Principal Accounting Policies

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)).

(b) Going concern

The trustees have looked ahead for a period in excess of 12 months from the balance sheet date in forming their assessment that the charity is a going concern.

The trustees have assessed the charity's ability to operate as a going concern for the next 12 months from the date of signing the financial statements. The charity will not expense more than the income it receives, therefore will continue operating on a going concern basis.

(c) Incoming resources

Donations

Income from all resources are based on amounts receivable during the financial period, unless they are related to a specific future period, in which case they are deferred.

Investment income

Income from investments is included in the Statement of Financial Activities in the period it is receivable and deferred or accrued accordingly.

Gift Aid

Gift aid reclaimable on donations to the charity is included within the amount received

(d) Resources expended

Expenditure:

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Support costs are indirect costs incurred in supporting the charitable activities and are allocated across the categories of charitable expenditure.

All expenditure is shown gross, inclusive of irrecoverable VAT.

(e) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.

(f) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(g) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(h) Taxation

Pungudutivu Welfare Association (UK) is a registered charity and accordingly is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

(g) Employees

The charity had no employees during 2023

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

2a	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Subscriptions	2,665	-	2,665	3,085
	Donations -Ambulance	17,447	-	17,447	-
	Donations -Pension	2,320	-	2,320	-
	General -Donations	-	-	-	2,290
	Gift Aids	16,031	-	16,031	-
		-----	-----	-----	-----
		38,463	-	38,463	5,375
		=====	=====	=====	=====
2b	Income from charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
	Annual Event	40,437	-	40,437	0
	Annual Sports Day	-	-	-	-
		-----	-----	-----	-----
		40,437	-	40,437	0
		=====	=====	=====	=====
2c	income from investment	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
	Bank interest receivable	288	-	288	43
		-----	-----	-----	-----
		288	-	288	43
		=====	=====	=====	=====
3	Expenditure on raising funds	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Annual Event Expenses	24,733	-	24,733	-
		-----	-----	-----	-----
		24,733	-	24,733	-
		=====	=====	=====	=====
4	Expenditure on charitable activities	Unrestricted	Restricted	Total	Total
		funds	funds	2023	2022
		£	£	£	£
	Annual Sports Day	-	-	-	-
	Hall Hire	835	-	835	72
	Printing	225	-	225	-
	Computer and Software	186	-	186	85
		-----	-----	-----	-----
		1,246	-	1,246	158
		=====	=====	=====	=====

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED 31 DECEMBER 2023

5 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Bank Charges	508	-	508	179
Independent examination fees	250	-	250	-
	-----	-----	-----	-----
	758	-	758	179
	=====	=====	=====	=====

6 Other expenditure

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
General donations-Srilanka -PWA	11,831	-	11,831	7,021
General donations-Srilanka-North Ceylon Sarvoday	13,362	-	13,362	2,000
General donations-Ambulance	18,246	-	18,246	-
	-----	-----	-----	-----
	43,439	-	43,439	9,021
	=====	=====	=====	=====

7 Trustees

The trustees received no remuneration and were not reimbursed any of their expenses in the period

8 Creditors

Amounts falling due within one year

	Total 2023	Total 2022
Accruals	500	250
Deferred Income	-	8,615
	-----	-----
	500	8,865
	=====	=====

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED 31 DECEMBER 2023

9	Net movements in funds		Total 2023 £	Total 2022 £
	At 1 January 2021		23,252	27,193
	Net increase(decrease) in funds		9,013	(3,940)
			-----	-----
	At 31 December 2021		32,265	23,252
			=====	=====
10	Analysis of net assets between funds			
		Unrestricted funds £	Restricted funds £	Total 2023 £
				Total 2022 £
	Current assets	13,605	19,160	32,765
	Current liabilities	500	-	(500)
		-----	-----	-----
		13,105	19,160	32,265
		=====	=====	=====