

**YARL VISION  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

## Yarl Vision Contents

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## **Yarl Vision**

### **Trustees' Report For The Year Ended 31 October 2025**

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The trustees present their report and the financial statements for the year ended 31 October 2025.

#### **Objectives and Activities**

##### **Aims and Objectives**

1. The relief of need among visually impaired people and individuals affected by war and natural disasters worldwide.
2. The advancement of purposes that benefit the public and are exclusively charitable according to the laws of England and Wales, as determined from time to time by the Executive Committee.

Yarl Vision is also committed to supporting disadvantaged children and students from local universities and schools in the North and East of Northern Sri Lanka through the following initiatives:

1. Providing uniforms and clothing, as needed, for disadvantaged students selected by local school principals.
2. Providing meals throughout the year for all students from Krishna Araneri School and Anpaham Spiritual Centre, Kasiviswanathar Temple, whenever required.
3. Covering the full annual operating expenses, including teachers' salaries, for Krishna Araneri School (a value-based school).
4. Covering the full seasonal operating expenses to support and maintain agricultural farms created for Yarl Vision Sri Lanka and Yarl Vision Hindu Mantram, used by adult students.
5. Covering the full annual operating expenses for the Yarl vision's Anpaham Spiritual Centre senior citizens' community centre, open seven days a week.
6. Covering the full annual operating expenses for Yarl Fine Centre, which promotes fine arts education for underprivileged students, free of charge until they complete degree-level studies.
7. Fully supported and continued construction with Granite to Yarl vision's Shree Kasiviswanathar Temple, promoting Hindu culture for Araneri School students.
8. Fully funding, building, and completing Yarlham A Accommodation for underprivileged students. Accommodation fees are charged based on each family's financial background.
9. Fully funding and initiating the construction of Yarlham B Accommodation for more underprivileged university students from the North and East of Sri Lanka.

#### **Achievements and Performance**

##### **Main Achievements**

1. Yarl Vision farm products are now being used for internal needs.
2. Yoga programmes have been launched, offering special classes for adults and children.
3. Full organisation and successful operation of the Anpaham Senior Citizen Adults Community Centre.
4. Shree Kasiviswanathar Temple has been partially opened for students.
5. Yarlham A Accommodation has been opened and is now housing students.
6. Donations and ongoing monitoring of other Hindu religious institutions, including:
  - A) Shree Chithi Vinayagar Temple – Funding for a new kitchen and walking path around the temple at Jaffna University, Kilinochchi Valagam, Kilinochchi.
  - B) Shree Anjanayar Temple, Maruthanamadam, Chunnakam – Initial funding provided for temple renovation projects.
  - C) Support and funding to promote an arts festival at the University of Jaffna – Arts Faculty.

#### **Structure, Governance and Management**

##### **Governing Document**

Yarl Vision's Board of trustees shall consist of not less than five members and not more than nine members being: a) The honorary officers specified in the preceding clause consisting of the Life Trustees and Elected trustees.

b) Not less than three members elected once in four years at the annual general meeting who shall hold office as Trustees for a period of four years from the conclusion of that meeting.

c) The board of trustees shall hold at least two ordinary meetings each year. A special meeting may be called at any time by the Chairman or any three members of the Board of trustees.

**Yarl Vision  
Trustees' Report (continued)  
For The Year Ended 31 October 2025**

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**Reference and Administrative Details**

**Trustees**

Mr K Sucindran  
Mrs A Sucindran

**Charity Number**

1143923

**Principal Address**

65 Bishops rise  
Hatfield  
AL10 9BY

**Independent Examiner**

Kandiah Ravishangar MICB , ACPA  
Accounting & Allied Services Limited

Yarl Vision  
Trustees' Report (continued)  
For The Year Ended 31 October 2025

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr. K. Sucindran  
Trustee  
28/11/2025



Mrs. A. Sucindran  
Trustee

**Yarl Vision**  
**Independent Examiner's Report to the Trustees of Yarl Vision**  
**For The Year Ended 31 October 2025**

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I report to the trustees on my examination of the accounts of Yarl Vision (the Trust) for the year ended 31 October 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Kandiah Ravishangar MICB , ACPA  
26/11/2025

**Yarl Vision**  
**Statement of Financial Activities**  
**For The Year Ended 31 October 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	224,856	123,282
<b>EXPENDITURE ON:</b>			
Raising funds	4	(232,606)	(125,235)
<b>NET EXPENDITURE</b>		(7,750)	(1,953)
<b>NET MOVEMENT IN FUNDS</b>		(7,750)	(1,953)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		121	2,074
<b>TOTAL FUNDS CARRIED FORWARD</b>	9	(7,629)	121

The notes on pages 7 to 9 form part of these financial statements.

**Yarl Vision  
Statement of Financial Position  
As At 31 October 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		7,371	121
		<u>7,371</u>	<u>121</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(15,000)	-
		<u>(15,000)</u>	<u>-</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(7,629)	121
		<u>(7,629)</u>	<u>121</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(7,629)	121
		<u>(7,629)</u>	<u>121</u>
<b>NET (LIABILITIES)/ASSETS</b>		(7,629)	121
		<u>(7,629)</u>	<u>121</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		(7,629)	121
		<u>(7,629)</u>	<u>121</u>
<b>TOTAL FUNDS</b>	<b>9</b>	(7,629)	121
		<u>(7,629)</u>	<u>121</u>

On behalf of the board



Mr K Sucindran  
Trustee  
26/11/2025



Mrs A Sucindran  
Trustee

The notes on pages 7 to 9 form part of these financial statements.



**Yarl Vision**  
**Notes to the Financial Statements**  
**For The Year Ended 31 October 2025**

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**1. General Information**

Yarl Vision is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1143923. The principal address is 65 Bishops rise, Hatfield, AL10 9BY.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Income coming from Individuals donation ang Gift aid claims.

**2.3. Resources Expended**

Generally all donations are spent for charity in Srilanka

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	201,328	92,900
Gift aid	23,528	30,382
	<u>224,856</u>	<u>123,282</u>

**4. Analysis of Expenditure**

	<b>2025</b>
	<b>Support costs</b>
	<b>(see note 5)</b>
	<b>£</b>
Raising funds	<u>232,606</u>
	<b>2024</b>
	<b>Support costs</b>
	<b>(see note 5)</b>
	<b>£</b>
Raising funds	<u>125,235</u>

**Yarl Vision**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2025**

**5. Support Costs**

	<b>2025</b>
	<b>Raising funds</b>
	<b>£</b>
General administration	232,606
	<u>232,606</u>
	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
General administration	125,235
	<u>125,235</u>

**6. Average Number of Employees**

Average number of employees during the year was: 2 (2024: 2)

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other loans-Yarl Petroleum	15,000	-
	<u>15,000</u>	<u>-</u>

**8. Loans**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Other loans	15,000	-
	<u>15,000</u>	<u>-</u>

**9. Movement in Funds**

	<b>As at 1 November 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 October 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	121	224,856	(232,606)	(7,629)
	<u>121</u>	<u>224,856</u>	<u>(232,606)</u>	<u>(7,629)</u>
<b>Total funds</b>	<u>121</u>	<u>224,856</u>	<u>(232,606)</u>	<u>(7,629)</u>

**Yarl Vision**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2025**

	As at 1 November 2023	Income	Expenditure	As at 31 October 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	2,074	123,282	(125,235)	121
<b>Total funds</b>	<u>2,074</u>	<u>123,282</u>	<u>(125,235)</u>	<u>121</u>

**10. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

**11. Related Party Disclosures**

**Yarl Vision**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 October 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations from individuals	201,328	92,900
Gift aid	23,528	30,382
	<u>224,856</u>	<u>123,282</u>
	224,856	123,282
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Printing, postage and stationery	-	(1,128)
Advertising and marketing costs	(1,600)	-
Bank charges	(193)	(82)
Charitable donations	(230,813)	(124,025)
	<u>(232,606)</u>	<u>(125,235)</u>
	(232,606)	(125,235)
<b>NET EXPENDITURE</b>	<u>(7,750)</u>	<u>(1,953)</u>