

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales · Charity number 1184089

Details

Status Registered

Legal form Other

Registered 2019-06-25

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

Contact

Address 49 Green Lane
Edgware
HA8 7PZ

Phone 07971486921

Email parthi1902@yahoo.co.uk

Website [www.abayam.org\(beingdeveloped\)](http://www.abayam.org(beingdeveloped))

Activities

Objects: A) THE ADVANCEMENT OF HEALTH OR SAVING OF LIVES FOR THE PUBLIC BENEFIT BY SUPPORTING THE INFRASTRUCTURE, EQUIPMENT NEEDS AND STAFF TRAINING/ EDUCATION OF HOSPITALS AND OTHER MEDICAL ESTABLISHMENTS IN THE NORTHERN AND EASTERN PROVINCES OF SRI LANKA.B) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT BY SUPPORTING THE INFRASTRUCTURE, EQUIPMENT NEEDS AND STAFF TRAINING/ EDUCATION OF THE SCHOOLS IN THE NORTHERN AND EASTERN PROVINCES OF SRI LANKA.

Activities: a) The advancement of health or saving of lives for the public benefit by supporting the infrastructure, equipment needs and staff training/ education of hospitals and other medical establishments in the Northern and Eastern provinces of Sri Lanka. b) The advancement of education for the public benefit by supporting the infrastructure, equipment needs and staff training/ education of the Srilanka.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability

Geography

- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£516,895	£314,841	£240,580	0
2024-07-31	£175,992	£269,819	-	-
2023-07-31	£210,363	£153,847	-	-
2022-07-31	£181,849	£147,705	-	-
2021-07-31	£83,167	£80,484	-	-
2020-07-31	£198,520	£159,510	-	-

Trustees

Name	Role	Appointed
Dr Kanthapillai Parthipan	Chair	2019-06-25
Dr Maria Juliyana Gnanarajani Rogers		2023-06-10
Manickavasagar Jeyakumar		2024-01-21
Thavatheva Thevarajah		2023-06-10

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2025

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2025**

Pages

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Incorporated financial accountants report to Abayam-Foundation for Health and Education on the unaudited financial information	4
Statement of financial activities	5
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Notes to the financial statements	7 to 9

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2025.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

Principal office

The trustees

Dr Kanthapillai Parthipan
Mr Manickavasagar Jeyakumar
Mr Thavatheva Thevarajah
Dr Maria Juliyana Gnanarajani Rogers

Structure, governance and management

The charity is an unincorporated organisation consisting of thirteen board members. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to improve the health and education of the people by providing free medical clinics, supporting hospitals and schools in North and East of Sri Lanka.

Abayam-Foundation for Health and Education
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Trustees' Annual Report

Achievements and performance

Abayam - Foundation For Health And Education was established on 27th January 2019 on an informal basis. It was then formalized under a structured constitution as an Association on 21st June 2003 and was subsequently registered as a charity in the UK under registration number 1184089 on 25th June 2019.

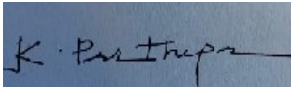
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Financial review

Funds have been raised solely in the UK by way of voluntary contributions.

Details of the income and expenditure are given in the annexed pages.

The trustees' annual report was approved on 21 May 2026 and signed on behalf of the board of trustees by.



Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 July 2025. which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Supra & Co
82 Cannon Lane
Pinner
Middlesex
HA5 1HR

21 May 2026

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2025

	2025		2024
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	414,598	414,598	175,897
Charitable activities	-	-	-
Other trading activities	102,297	102,297	-
Investment income	-	-	95
Expenditure			
Expenditure on charitable activities	(319,585)	(319,585)	(267,784)
Administrative expenses	4,744	4,744	(2,035)
Net income/(expenditure) and net movement in funds	<u>202,054</u>	<u>202,054</u>	<u>(93,827)</u>
Reconciliation of funds			
Total funds brought forward	38,526	38,526	132,353
Total funds carried forward	<u>240,580</u>	<u>240,580</u>	<u>38,526</u>

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		240,580	38,526
Net current assets		240,580	38,526
Net assets		240,580	38,526
Funds of the charity			
Unrestricted funds		240,580	38,526
Total charity funds		240,580	38,526

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
President

Mr Arumaiturai Selvarajah Pirapagaren
Treasurer

Approved by the board on 21 May 2026

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2025

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49 green Lane, Edgware, Middlesex, HA8 7PZ.

2 *Statement of compliance*

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 *Accounting policies*

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2025

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 benefit 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.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:
49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2025

This schedule does not form part of the statutory accounts

	2025		2024
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	331,070	331,070	68,205
Donations by standing order	83,528	83,528	107,692
Fundraising activity income	102,297	102,297	-
Bank interest receivable	-	-	95
	<u>516,895</u>	<u>516,895</u>	<u>175,992</u>
	-		
Expenditure			
Fundraising activity	45,440	45,440	-
Education	57,940	57,940	71,912
Health	40,951	40,951	46,898
Equipments cost	31,305	31,305	129,304
AbayamWoman	13,770	13,770	6,308
Eye Clinic	18,907	18,907	-
Community	72,541	72,541	2,771
Sports	-	-	-
Free Medical clinic & Education centre construction cost	31,119	31,119	8,861
KEDT Tutition centre construction cost	-	-	-
Local co-ordinator expenses	3,013	3,013	1,518
Other direct costs	4,599	4,599	212
	<u>319,585</u>	<u>319,585</u>	<u>267,784</u>
Administrative expenses			
General administrative expenses:			
Bank charges	-	-	5
Exchange Rate Variance	(4,956)	(4,956)	2,030
IT and Website cost	212	212	-
	<u>(4,744)</u>	<u>(4,744)</u>	<u>2,035</u>
	<u>(4,744)</u>	<u>(4,744)</u>	<u>2,035</u>

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2025

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2025**

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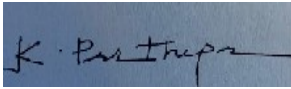
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Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
ABAYAM FOUNDATION FOR HEALTH AND EDUCATION

**On accounts for the year
ended**

31/07/2025

**Charity no
(if any)**

1184089

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

A. Chandrakumar

Date:

21/05/2026

Name:

A Chandrakumar

**Relevant professional
qualification(s) or body
(if any):**

ICAEW,
FCMA, FCA

Address:

19 Falcon way

Harrow

HA£ 0TW

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2024

**Abayam-Foundation for Health and Education
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Abayam-Foundation for Health and Education
Charity Registration Number 1184089
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Mr Thavatheva Thevarajah
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Abayam-Foundation for Health and Education
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Trustees' Annual Report

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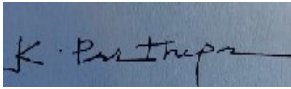
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Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
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Supra & Co
82 Cannon Lane
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30 May 2025

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2024

	2024		2023
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	175,897	175,897	133,553
Charitable activities	-	-	-
Other trading activities	-	-	76,521
Investment income	95	95	289
Expenditure			
Costs of other trading activities	-	-	-
Expenditure on charitable activities	(267,784)	(267,784)	(152,820)
Administrative expenses	(2,035)	(2,035)	(1,027)
Net income/(expenditure) and net movement in funds	<u>(93,827)</u>	<u>(93,827)</u>	<u>56,516</u>
Reconciliation of funds			
Total funds brought forward	132,353	132,353	75,837
Total funds carried forward	<u>38,526</u>	<u>38,526</u>	<u>132,353</u>

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand	38,526	132,353	
Net current assets	—————	38,526	————— 132,353
Net assets		————— 38,526	————— 132,353
Funds of the charity			
Unrestricted funds		38,526	132,353
Total charity funds		————— 38,526	————— 132,353

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
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 Treasurer

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The financial statements are prepared in sterling, which is the functional currency of the entity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2024

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 benefit 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.

2 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:
49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024		2023
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	107,692	107,692	98,308
Donations by standing order	68,205	68,205	35,245
Fundraising activity income	-	-	76,521
Bank interest receivable	95	95	289
	<u>175,992</u>	<u>175,992</u>	<u>210,363</u>
	-		
Expenditure			
Fundraising activity	-	-	29,681
Education	71,912	71,912	37,943
Health	46,898	46,898	41,295
Equipments cost	129,304	129,304	12,237
AbayamWoman	6,308	6,308	9,537
Community	2,771	2,771	3,760
Sports	-	-	-
Free Medical clinic & Education centre construction cost	8,861	8,861	14,118
KEDT Tutition centre construction cost	-	-	-
Local co-ordinator expenses	1,518	1,518	3,912
Other direct costs	212	212	337
	<u>267,784</u>	<u>267,784</u>	<u>152,820</u>
Administrative expenses			
General administrative expenses:			
Bank charges	5	5	20
Exchange Rate Variance	2,030	2,030	1,007
	<u>2,035</u>	<u>2,035</u>	<u>1,027</u>
	<u>2,035</u>	<u>2,035</u>	<u>1,027</u>

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2024

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2024**

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Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2024.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

Principal office

The trustees

Dr Kanthapillai Parthipan
Mr Manickavasagar Jeyakumar
Mr Thavatheva Thevarajah
Dr Maria Juliyana Gnanarajani Rogers

Structure, governance and management

The charity is an unincorporated organisation consisting of thirteen board members. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to improve the health and education of the people by providing free medical clinics, supporting hospitals and schools in North and East of Sri Lanka.

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

Achievements and performance

Abayam - Foundation For Health And Education was established on 27th January 2019 on an informal basis. It was then formalized under a structured constitution as an Association on 21st June 2003 and was subsequently registered as a charity in the UK under registration number 1184089 on 25th June 2019.

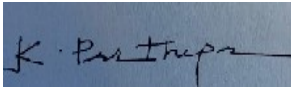
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical clinics (both free consultation and free medicine), providing free medical equipment to poor hospitals, and providing teaching and training to medical and nursing staff. We have also been running free pre-schools in poor remote areas and also supporting poor primary and secondary schools with teachers, teaching materials and equipment and financial support to teaching staff. Our funds come from regular monthly contributions, and from donations for named projects from our members and well-wishes

Financial review

Funds have been raised solely in the UK by way of voluntary contributions.

Details of the income and expenditure are given in the annexed pages.

The trustees' annual report was approved on 30 May 2025 and signed on behalf of the board of trustees by.



Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 July 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Supra & Co
82 Cannon Lane
Pinner
Middlesex
HA5 1HR

30 May 2025

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2024

	2024		2023
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	175,897	175,897	133,553
Charitable activities	-	-	-
Other trading activities	-	-	76,521
Investment income	95	95	289
Expenditure			
Costs of other trading activities	-	-	-
Expenditure on charitable activities	(267,784)	(267,784)	(152,820)
Administrative expenses	(2,035)	(2,035)	(1,027)
Net income/(expenditure) and net movement in funds	<u>(93,827)</u>	<u>(93,827)</u>	<u>56,516</u>
Reconciliation of funds			
Total funds brought forward	132,353	132,353	75,837
Total funds carried forward	<u>38,526</u>	<u>38,526</u>	<u>132,353</u>

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand	38,526	132,353	
Net current assets	—————	38,526	————— 132,353
Net assets		————— 38,526	————— 132,353
Funds of the charity			
Unrestricted funds		38,526	132,353
Total charity funds		————— 38,526	————— 132,353

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
 President

Mr Arumaiturai Selvarajah Pirapagaren
 Treasurer

Approved by the board on 30 May 2025

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2024

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49 green Lane, Edgware, Middlesex, HA8 7PZ.

2 *Statement of compliance*

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 *Accounting policies*

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2024

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 benefit 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.

2 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:
49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024		2023
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	107,692	107,692	98,308
Donations by standing order	68,205	68,205	35,245
Fundraising activity income	-	-	76,521
Bank interest receivable	95	95	289
	<u>175,992</u>	<u>175,992</u>	<u>210,363</u>
	-		
Expenditure			
Fundraising activity	-	-	29,681
Education	71,912	71,912	37,943
Health	46,898	46,898	41,295
Equipments cost	129,304	129,304	12,237
AbayamWoman	6,308	6,308	9,537
Community	2,771	2,771	3,760
Sports	-	-	-
Free Medical clinic & Education centre construction cost	8,861	8,861	14,118
KEDT Tutition centre construction cost	-	-	-
Local co-ordinator expenses	1,518	1,518	3,912
Other direct costs	212	212	337
	<u>267,784</u>	<u>267,784</u>	<u>152,820</u>
Administrative expenses			
General administrative expenses:			
Bank charges	5	5	20
Exchange Rate Variance	2,030	2,030	1,007
	<u>2,035</u>	<u>2,035</u>	<u>1,027</u>
	<u>2,035</u>	<u>2,035</u>	<u>1,027</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

On accounts for the year ended

31/07/2024	Charity no (if any)	1184089
------------	---------------------	---------

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024YYY.

Responsibilities and basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 30/05/2025

Name: A Chandrakumar

Relevant professional qualification(s) or body

ICAEW

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2023

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2023**

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Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

Principal office

The trustees

Dr Kanthapillai Parthipan
Dr Kunaratnam Thayaparan
Mr Arumaithurai Selvarajah Pirapagaren
Mr Mahadevan Krishnamohan

Structure, governance and management

The charity is an unincorporated organisation consisting of thirteen board members. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to improve the health and education of the people by providing free medical clinics, supporting hospitals and schools in North and East of Sri Lanka.

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

Achievements and performance

Abayam - Foundation For Health And Education was established on 27th January 2019 on an informal basis. It was then formalized under a structured constitution as an Association on 21st June 2003 and was subsequently registered as a charity in the UK under registration number 1184089 on 25th June 2019.

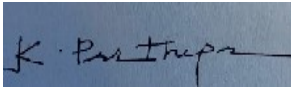
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical clinics (both free consultation and free medicine), providing free medical equipment to poor hospitals, and providing teaching and training to medical and nursing staff. We have also been running free pre- schools in poor remote areas and also supporting poor primary and secondary schools with teachers, teaching materials and equipment and financial support to teaching staff. Our funds come from regular monthly contributions, and from donations for named projects from our members and well-wishes

Financial review

Funds have been raised solely in the UK by way of voluntary contributions.

Details of the income and expenditure are given in the annexed pages.

The trustees' annual report was approved on 28 May 2024 and signed on behalf of the board of trustees by.



Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 July 2023, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Supra & Co
48 Lulworth Drive
Pinner
Middlesex
HA5 1NE

28 May 2024

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2023

	2023		2022
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	133,553	133,553	174,616
Charitable activities	-	-	6,909
Other trading activities	76,521	76,521	98
Investment income	289	289	226
Expenditure			
Costs of other trading activities	-	-	-
Expenditure on charitable activities	(152,820)	(152,820)	(148,166)
Administrative expenses	(1,027)	(1,027)	461
Net income/(expenditure) and net movement in funds	56,516	56,516	34,144
Reconciliation of funds			
Total funds brought forward	75,837	75,837	41,693
Total funds carried forward	132,353	132,353	75,837

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand	132,353	75,837	
Net current assets	—————	132,353	————— 75,837
Net assets		————— 132,353	————— 75,837
Funds of the charity			
Unrestricted funds		132,353	75,837
Total charity funds		————— 132,353	————— 75,837

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
 President

Mr Arumaiturai Selvarajah Pirapagaren
 Treasurer

Approved by the board on 28 May 2024

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2023

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49 green Lane, Edgware, Middlesex, HA8 7PZ.

2 *Statement of compliance*

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 *Accounting policies*

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2023

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 benefit 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.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:
49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2023

This schedule does not form part of the statutory accounts

	2023		2022
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	98,308	98,308	125,897
Donations by standing order	35,245	35,245	48,719
Payments from governments or public	-	-	6,909
Fundraising activity income	76,521	76,521	98
Bank interest receivable	289	289	226
	<u>210,363</u>	<u>210,363</u>	<u>181,849</u>
	-		
Expenditure			
Fundraising activity	29,681	29,681	-
Education	37,943	37,943	26,335
Health	41,295	41,295	40,164
Equipments cost	12,237	12,237	820
AbayamWoman	9,537	9,537	4,854
Community	3,760	3,760	410
Free Medical clinic & Education centre construction cost	14,118	14,118	58,225
KEDT Tution centre construction cost	-	-	15,546
Local co-ordinator expenses	3,912	3,912	1,433
Other direct costs	337	337	379
	<u>152,820</u>	<u>152,820</u>	<u>148,166</u>
Administrative expenses			
General administrative expenses:			
Bank charges	20	20	13
Exchange Rate Variance	1,007	1,007	(474)
	<u>1,027</u>	<u>1,027</u>	<u>(461)</u>
	<u>1,027</u>	<u>1,027</u>	<u>(461)</u>



Section A

Independent Examiner's Report

Report to the trustees ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

On accounts for the year ended 31/07/2023 Charity no (if any) 1184089

Set out on pages (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:
• the accounting records were not kept in accordance with section 130 of the Charities Act; or
• the accounts did not accord with the accounting records; or
• the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: A. Chandrakumar Date: 28/05/2024

Name: A Chandrakumar

Relevant professional qualification(s) or body ICAEW

(if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2022

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2022**

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Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2022.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

Principal office

The trustees

Dr Kanthapillai Parthipan
Dr Kunaratnam Thayaparan
Mr Arumaithurai Selvarajah Pirapagaren
Mr Mahadevan Krishnamohan

Structure, governance and management

The charity is an unincorporated organisation consisting of thirteen board members. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to improve the health and education of the people by providing free medical clinics, supporting hospitals and schools in North and East of Sri Lanka.

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

Achievements and performance

Abayam - Foundation For Health And Education was established on 27th January 2019 on an informal basis. It was then formalized under a structured constitution as an Association on 21st June 2003 and was subsequently registered as a charity in the UK under registration number 1184089 on 25th June 2019.

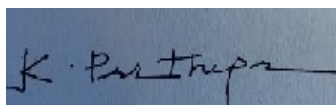
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical clinics (both free consultation and free medicine), providing free medical equipment to poor hospitals, and providing teaching and training to medical and nursing staff. We have also been running free pre- schools in poor remote areas and also supporting poor primary and secondary schools with teachers, teaching materials and equipment and financial support to teaching staff. Our funds come from regular monthly contributions, and from donations for named projects from our members and well-wishes

Financial review

Funds have been raised solely in the UK by way of voluntary contributions.

Details of the income and expenditure are given in the annexed pages.

The trustees' annual report was approved on 26 May 2023 and signed on behalf of the board of trustees by.



Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 July 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Supra & Co
48 Lulworth Drive
Pinner
Middlesex
HA5 1NE

26 May 2023

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2022

	2022		2021
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	174,616	174,616	53,144
Charitable activities	6,909	6,909	19,556
Other trading activities	98	98	10,330
Investment income	226	226	137
Expenditure			
Costs of other trading activities	-	-	-
Expenditure on charitable activities	(148,166)	(148,166)	(78,178)
Administrative expenses	461	461	(2,306)
Net income/(expenditure) and net movement in funds	34,144	34,144	2,683
Reconciliation of funds			
Total funds brought forward	41,693	41,693	39,010
Total funds carried forward	75,837	75,837	41,693

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		75,837	41,693
Net current assets		75,837	41,693
Net assets		75,837	41,693
Funds of the charity			
Unrestricted funds		75,837	41,693
Total charity funds		75,837	41,693

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
 President

Mr Arumaiturai Selvarajah Pirapagaren
 Treasurer

Approved by the board on 26 May 2023

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2022

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49 green Lane, Edgware, Middlesex, HA8 7PZ.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2022

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

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 benefit 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.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:
49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2022

This schedule does not form part of the statutory accounts

	2022		2021
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	125,897	125,897	23,845
Donations by standing order	48,719	48,719	29,299
Payments from governments or public	6,909	6,909	19,556
Fundraising activity income	98	98	10,330
Bank interest receivable	226	226	137
	<u>181,849</u>	<u>181,849</u>	<u>83,167</u>
	-		
Expenditure			
Education	26,335	26,335	31,200
Health	40,164	40,164	38,315
Equipments cost	820	820	1,995
AbayamWoman	4,854	4,854	2,486
Community	410	410	1,803
Free Medical clinic & Education centre construction cost	58,225	58,225	-
KEDT Tution centre construction cost	15,546	15,546	-
Local co-ordinator expenses	1,433	1,433	2,109
Other direct costs	379	379	270
	<u>148,166</u>	<u>148,166</u>	<u>78,178</u>
Administrative expenses			
General administrative expenses:			
Stationery and printing	-	-	276
Courier services	-	-	1,040
Bank charges	13	13	19
Exchange Rate Variance	(474)	(474)	-
IT and Website cost	-	-	152
	<u>(461)</u>	<u>(461)</u>	<u>1,487</u>
Legal and professional costs:			
Other legal and professional	-	-	819
	<u>-</u>	<u>-</u>	<u>819</u>
	<u>(461)</u>	<u>(461)</u>	<u>2,306</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Abayam- Foundation for Health and Education

On accounts for the year
ended

31/07/2022

Charity no
(if any)

1184089

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/07/2022**.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

A Chandrakumar

Date:

17/05/2023

Name:

A Chandrakumar

Relevant professional
qualification(s) or body

Chartered Accountant

(if any): ICAEW

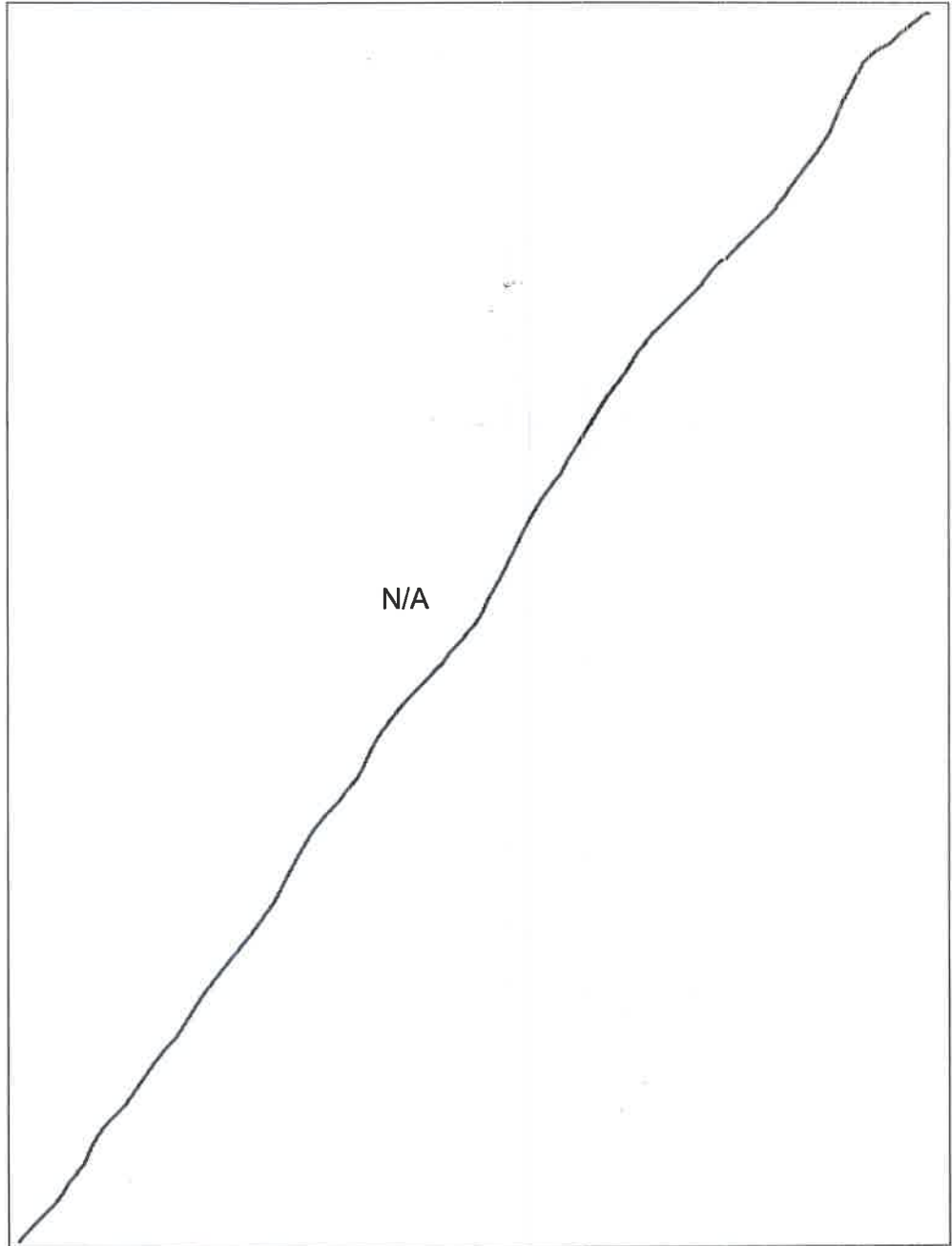
Address: **A. Chandrakumar**
Chartered Accountant
19 Falcon Way, Harrow
HA3 0TW, UK

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2021

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2021**

Pages

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Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 to 9

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

Principal office

The trustees

Dr Kanthapillai Parthipan
Dr Kunaratnam Thayaparan
Mr Arumaithurai Selvarajah Pirapagaren
Mr Mahadevan Krishnamohan

Structure, governance and management

The charity is an unincorporated entity consisting of thirteen board members who are the trustees. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to provide facilities for the four health clinic, education, sports and women pregnancy who reside within the limits of north and east district in Sri Lanka, mobilise their full potential and maintain their self esteem.

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

Achievements and performance

Abayam - Foundation For Health And Education was established on 27th January 2019 on an informal basis. It was then formalized under a structured constitution as an Association on 21st June 2003 and was subsequently registered as a charity in the UK under registration number 1184089 on 25th June 2019.

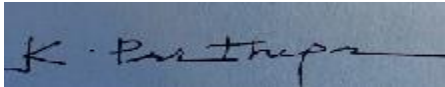
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical clinics (both free consultation and free medicine), providing free medical equipment to poor hospitals, and providing teaching and training to medical and nursing staff. We have also been running free pre-schools in poor remote areas and also supporting poor primary and secondary schools with teachers, teaching materials and equipment and financial support to teaching staff. Our funds come from regular monthly contributions, and from donations for named projects from our members and well-wishes

Financial review

Funds have been raised solely in the UK by way of voluntary contributions.

Details of the income and expenditure are given in the annexed pages.

The trustees' annual report was approved on 6 May 2022 and signed on behalf of the board of trustees by.



Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 July 2021. which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Supra & Co
48 Lulworth Drive
Pinner
Middlesex
HA5 1NE

6 May 2022

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2021

	2021		2020
	Unrestricted funds	Total funds £	Total funds £
Donations and legacies	53,144	53,144	189,677
Charitable activities	19,556	19,556	6,049
Other trading activities	10,330	10,330	2,558
Investment income	137	137	236
Expenditure			
Costs of other trading activities	-	-	-
Expenditure on charitable activities	(78,178)	(78,178)	(158,623)
Administrative expenses	(2,306)	(2,306)	(887)
Net income/(expenditure) and net movement in funds	2,683	2,683	39,010
Reconciliation of funds			
Total funds brought forward	39,010	39,010	-
Total funds carried forward	41,693	41,693	39,010

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	3	-	500
Cash at bank and in hand		41,693	38,510
		<u>41,693</u>	<u>39,010</u>
Net current assets		<u>41,693</u>	<u>39,010</u>
Net assets		<u>41,693</u>	<u>39,010</u>
Funds of the charity			
Unrestricted funds		41,693	39,010
Total charity funds		<u>41,693</u>	<u>39,010</u>
			-

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
President

Mr Arumaiturai Selvarajah Pirapagaren
Treasurer

Approved by the board on 6 May 2022

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2021

1 General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 49 green Lane, Edgware, Middlesex, HA8 7PZ.

2 Statement of compliance

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3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2021

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

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:

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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.

2 Employees	2021 Number	2020 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Debtors	2021 £	2020 £
Other debtors	<u>-</u>	<u>500</u>

4 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:

49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2021

This schedule does not form part of the statutory accounts

	2021		2020
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	23,845	23,845	100,950
Donations by standing order	29,299	29,299	88,727
Charity box collections	-	-	-
My-donate website	-	-	-
Virgin Money Giving	-	-	-
Payments from governments or public	19,556	19,556	6,049
Fundraising activity income	10,330	10,330	2,558
Bank interest receivable	137	137	236
	<u>83,167</u>	<u>83,167</u>	<u>198,520</u>
	-		
Expenditure			
Education	31,200	31,200	11,864
Health	38,315	38,315	59,666
Medical equipments	1,995	1,995	30,592
AbayamWoman	2,486	2,486	886
Community	1,803	1,803	41,526
Sports	-	-	-
Other activity	-	-	13,315
Local co-ordinator expenses	2,109	2,109	774
Other direct costs	270	270	-
	<u>78,178</u>	<u>78,178</u>	<u>158,623</u>
Administrative expenses			
General administrative expenses:			
Stationery and printing	276	276	97
Courier services	1,040	1,040	191
Bank charges	19	19	41
IT and Website cost	152	152	558
	<u>1,487</u>	<u>1,487</u>	<u>887</u>
Legal and professional costs:			
Other legal and professional	819	819	-
	<u>819</u>	<u>819</u>	<u>-</u>
	<u>2,306</u>	<u>2,306</u>	<u>887</u>

Charity Registration Number
1184089



Abayam-Foundation for Health and Education

Report and Accounts

31 July 2021

**Abayam-Foundation for Health and Education
Financial Statements
for the year ended 31 July 2021**

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Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Trustees' Annual Report

The trustees presents present their report and accounts for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Abayam-Foundation for Health and Education

Charity registration number 1184089

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Mr Mahadevan Krishnamohan

Structure, governance and management

The charity is an unincorporated entity consisting of thirteen board members who are the trustees. The committee is elected in a general meeting to serve for a term of two years.

Objectives and activities

The objective of the charity is to provide facilities for the four health clinic, education, sports and women pregnancy who reside within the limits of north and east district in Sri Lanka, mobilise their full potential and maintain their self esteem.

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Trustees' Annual Report

Achievements and performance

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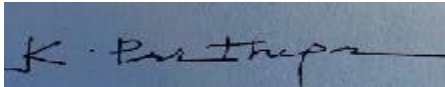
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Financial review

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Details of the income and expenditure are given in the annexed pages.

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Dr Kanthapillai Parthipan
President

**Abayam-Foundation for Health and Education
Accountants' Report**

**Accountants' report to the trustees of
Abayam-Foundation for Health and Education**

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Supra & Co
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6 May 2022

Abayam-Foundation for Health and Education
Statement of Financial Activities
for the year ended 31 July 2021

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	Unrestricted funds	Total funds £	Total funds £
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Expenditure			
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Expenditure on charitable activities	(78,178)	(78,178)	(158,623)
Administrative expenses	(2,306)	(2,306)	(887)
Net income/(expenditure) and net movement in funds	2,683	2,683	39,010
Reconciliation of funds			
Total funds brought forward	39,010	39,010	-
Total funds carried forward	41,693	41,693	39,010

Abayam-Foundation for Health and Education
Charity Registration Number 1184089
Statement of Financial Position
as at 31 July 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	3	-	500
Cash at bank and in hand		41,693	38,510
		<u>41,693</u>	<u>39,010</u>
Net current assets		<u>41,693</u>	<u>39,010</u>
Net assets		<u>41,693</u>	<u>39,010</u>
Funds of the charity			
Unrestricted funds		41,693	39,010
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			-

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2021, and are signed on behalf of the board by:

Dr Kanthapillai Parthipan
 President

Mr Arumaiturai Selvarajah Pirapagaren
 Treasurer

Approved by the board on 6 May 2022

Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2021

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Abayam-Foundation for Health and Education
Notes to the Financial Statements
for the year ended 31 July 2021

Incoming resources

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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:

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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.

2 Employees	2021 Number	2020 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Debtors	2021 £	2020 £
Other debtors	<u>-</u>	<u>500</u>

4 Other information

Abayam-Foundation for Health and Education is a charity bearing charity registration no 1129702. Its registered office is:

49 Green Lane
Edgware
Middlesex
HA8 7PZ

Abayam-Foundation for Health and Education
Detailed Statement of Financial Activities
for the year ended 31 July 2021

This schedule does not form part of the statutory accounts

	2021		2020
	Unrestricted funds	Total funds	Total funds
	£	£	£
Income and endowments			
Donations from well wishers	23,845	23,845	100,950
Donations by standing order	29,299	29,299	88,727
Charity box collections	-	-	-
My-donate website	-	-	-
Virgin Money Giving	-	-	-
Payments from governments or public	19,556	19,556	6,049
Fundraising activity income	10,330	10,330	2,558
Bank interest receivable	137	137	236
	<u>83,167</u>	<u>83,167</u>	<u>198,520</u>
	-		
Expenditure			
Education	31,200	31,200	11,864
Health	38,315	38,315	59,666
Medical equipments	1,995	1,995	30,592
AbayamWoman	2,486	2,486	886
Community	1,803	1,803	41,526
Sports	-	-	-
Other activity	-	-	13,315
Local co-ordinator expenses	2,109	2,109	774
Other direct costs	270	270	-
	<u>78,178</u>	<u>78,178</u>	<u>158,623</u>
Administrative expenses			
General administrative expenses:			
Stationery and printing	276	276	97
Courier services	1,040	1,040	191
Bank charges	19	19	41
IT and Website cost	152	152	558
	<u>1,487</u>	<u>1,487</u>	<u>887</u>
Legal and professional costs:			
Other legal and professional	819	819	-
	<u>819</u>	<u>819</u>	<u>-</u>
	<u>2,306</u>	<u>2,306</u>	<u>887</u>



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name Abayam-Foundation for Health and Education

On accounts for the year ended

31/07/2021 Charity no (if any) 1184089

Set out on pages

1-10 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2021

Responsibilities and basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: A. Chandrakumar

Date: 17/05/2022

Name: A.Chandrakumar

Relevant professional CHARTERED ACCOUNTANT

qualification(s) or body
(if any):

ICAEW

Address:

A. Chandrakumar
Chartered Accountant
19 Falcon Way, Harrow
HA3 0TW, UK

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

ABAYAM - FOUNDATION FOR HEALTH AND EDUCATION

England & Wales - Charity number 1184089

Accounts

Registered Charity number
1184089



ABAYAM-Foundation for Health and Education

Trustee's Report and Financial Statements

31 July 2020

**ABAYAM-Foundation for Health and Education
Company Information**

Trustees

Dr K Parthipan
Mr M Krishnamohan
Mr A S Pirapagaren
Dr K Thayaparan

Accountants

Supra & Co
48 Lulworth Drive
Pinner
Middlesex HA5 1NE

Bankers

Santander
Bootle
Merseyside
L30 4GB

Registered office

49 Green Lane
Edgware
Middlesex

Registered Charity number

1184089

ABAYAM-Foundation for Health and Education

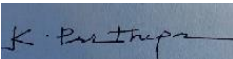
Registered number: 1184089

Trustees' Report

OUR OBJECTIVES

a) The advancement of health or saving of lives for the public benefit by supporting the infrastructure, equipment needs and staff training/ education of hospitals and other medical establishments in the Northern and Eastern provinces of Sri Lanka.

b) The advancement of education for the public benefit by supporting the infrastructure, equipment needs and staff training/ education of the schools in the Northern and Eastern provinces of Sri Lanka.



Dr K Parthipan
Trustee

**ABAYAM-Foundation for Health and Education
Accountants' Report**

**BASIS OF INDEPENDENT EXAMINER'S REPORT
ABAYAM-Foundation for Health and Education**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial period and of its profit or loss for the financial period.

Supra & co

23 November 2020

ABAYAM-Foundation for Health and Education		Charity No	1184089	
Annual accounts for the period				
Period start date	01 April 2019	To	Period end date	31 July 2020

Statement of financial activities (including summary income and

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income					
Income and endowments from:					
Donations -UK	88,727			88,727	
Donations -Srilanka	52,259			52,259	
CT Scanner Donation	11,700			11,700	
Sivapoomi Museum Donation	34,806			34,806	
VVT Hospital water project Donation	2,185			2,185	
Gift Aids	6,049			6,049	
Fund Raising-Youth Forum	2,558			2,558	
Other Income	236			236	
Total	198,520	-	-	198,520	-
Expenditure					
Expenditure on:					
Abayam-Annaikoddai Premises cost	7,011			7,011	
Abayam-Annaikoddai Clinic cost	20,247			20,247	
Abayam-Iyakachchi Premises cost	8,381			8,381	
Abayam-Iyakachchi Clinic cost	2,337			2,337	
KEDT Sponsorship	734			734	
Medical equipments	20,587			20,587	
Sivapoomi Museum	34,806			34,806	
Tellippalai Hospital EU project	17,163			17,163	
Covid-19 relief	6,720			6,720	
East projects (Schools & Hospitals)	10,300			10,300	
CT Scanner	10,005			10,005	
Pravina-Pregnant women project	886			886	
Sivasakthy school	582			582	
Elakkanthai school	248			248	
Mannar hospital	378			378	
Medical camp	1,964			1,964	
Local co-ordinator expenses	774			774	
Other projects	13,315			13,315	
VVT Hospital water project	2,185			2,185	
Fund Rasing Expenses	-			-	
Administrative expenses	887			887	
Total	159,510	-	-	159,510	-
Net income/(expenditure) before tax for the	39,010	-	-	39,010	-
Tax payable				-	
Net income/(expenditure) after tax before	39,010	-	-	39,010	-
Net gains/(losses) on investments				-	
Net income/(expenditure)	39,010	-	-	39,010	-
Extraordinary items				-	
Transfers between funds				-	
Other recognised gains/(losses):				-	
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
Net movement in funds	39,010	-	-	39,010	-
Reconciliation of funds:					
Total funds brought forward				-	
Total funds carried forward	39,010	-	-	39,010	-

ABAYAM-Foundation for Health and Education	Charity No	1184089	
Annual accounts for the period			
Period start date	01 April 2019	To	Period end date 31 July 2020

Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets					
Intangible assets				-	
Tangible assets				-	
Heritage assets				-	
Investments				-	
Total fixed assets	-	-	-	-	-
Current assets					
Stocks				-	
Debtors	500			500	
Investments				-	
Cash at bank and in hand	38,510			38,510	-
Total current assets	39,010	-	-	39,010	-
Creditors: amounts falling due within one year				-	
Net current assets/(liabilities)	39,010	-	-	39,010	-
Total assets less current liabilities	39,010	-	-	39,010	-
Creditors: amounts falling due after one year				-	
Provisions for liabilities				-	
Total net assets or liabilities	39,010	-	-	39,010	-
Funds of the Charity					
Endowment funds				-	
Restricted income funds	39,010			39,010	
Unrestricted funds				-	
Revaluation reserve				-	
Fair value reserve					
Unrestricted funds	39,010	-	-	39,010	-

Signed by trustee	Date of approval
Dr K Parthipan	23/11/2020
