

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

Trustees' annual report	2 to 3
Incorporated financial accountants report to Abayam-Foundation for Health and Education on the unaudited financial information	4
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.

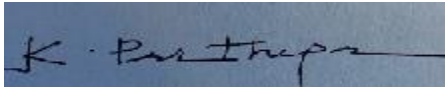
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical 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.

A handwritten signature in black ink on a light blue background. The signature appears to read 'K. Parthipan'.

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	<u>2,683</u>	<u>2,683</u>	<u>39,010</u>
Reconciliation of funds	-		
Total funds brought forward	39,010	39,010	-
Total funds carried forward	<u>41,693</u>	<u>41,693</u>	<u>39,010</u>

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 Arumaithurai 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

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 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:

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	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

Pages

Trustees' annual report	2 to 3
Incorporated financial accountants report to Abayam-Foundation for Health and Education on the unaudited financial information	4
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.

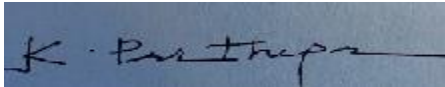
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical 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.

A handwritten signature in black ink on a light blue background. The signature appears to read 'K. Parthipan'.

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	<u>2,683</u>	<u>2,683</u>	<u>39,010</u>
Reconciliation of funds	-		
Total funds brought forward	39,010	39,010	-
Total funds carried forward	<u>41,693</u>	<u>41,693</u>	<u>39,010</u>

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 Arumaithurai 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

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 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:

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	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)

Responsibilities and
basis of report

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

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.