

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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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
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.

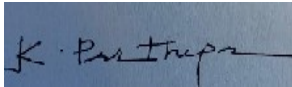
Abayam is an independent, not-for-profit, non-political charitable organisation which was formed by a group of non-medical and medical professionals to help and improve the basic health and education in the poor, under resourced and underprivileged areas in Sri Lanka. We have been running free medical 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 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 Arumaithurai 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 Number	2024 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 Tution 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>

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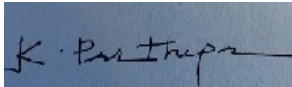
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Section A

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:

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.