

POONAKARY PEOPLE ORGANISATION UK (PPO UK)

Charity No. 1193388

Trustees' Report and Unaudited Accounts

28 February 2022





POONAKARY PEOPLE ORGANISATION UK (PPO UK)

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Trustees Annual Report
For Period
From 03-02-2021 To 28-02-2022



பூநகரி மக்கள் ஒன்றியம் பிரித்தானியா
Poonakary People Organisation UK
PPO UK

Email: poonakarypeople@gmail.com

Charity Registration Number

1193388

Objectives and Activities

Objectives

The relief of financial hardship of people in Poonakary Sri Lanka by providing funding to help them to access education, health services and care, employment, housing, and such other general assistance to relieve their financial hardship as the trustees deem appropriate.

Activities

- **Education:** Our charity gives 50 university students from Poonakary 5000 Sri Lankan rupees each per month during their university study from disadvantaged backgrounds. The project started initially with 21 students then grew to 50 students. Currently 42 students are receiving assistance as 8 of those students successfully completed their university study recently.
- **Health:** We have given assistance of 15,000 rupees per month for a cancer patient for her treatment from a disadvantaged background.
- **General Assistance:** We have planted 200 trees to help to prevent soil erosion and sea water invasion which in turn causes displacement of people from Poonakary. The trees are planted besides the three major roads that go through Poonakary. Namely, Navatkuli-Karaitivu-Mannar Highway, Paranthan-Poonakary Road and Gnanimadam Road. An appropriate land permission sought and was given by the road development authority of Sri Lanka for this project.

The trustees confirmed that they had regard to the Charity Commission's guidance on public benefit.

Additional Information

Policy on grant making

The university students are selected after completion of our charity eligibility form which must be signed by two officials to validate their eligibility. We also carry out an annual review of students to check if any of their circumstances have changed.

Contribution made by volunteers

The assistance given to university students and tree planting is done by Poonakary Central College Principal Mr Ramalingam Balachandran, Mulankavil Maha Vidyalayam school Principal Mr Pathmanathan Anantharasa, Local Government Official Mr Puviyarasan and Student Leader Mr Thanusan and Miss Francis Jesmin Jeyamalar. These are unpaid volunteers. Their volunteering for our charity work in Poonakary is very much appreciated by trustees.

Achievements and Performance

The University assistance project helped 8 students complete their study successfully. The remaining 42 students are continuing their education in universities throughout Sri Lanka thanks to assistance.

The assistance given to cancer patients helped her to pay for treatment and travelling costs to hospital too far away from her home. And also helped her to improve her living condition.

The tree planting project set a target of 200 tree planting. This was archived. However, 30 of those trees need replanting as lack of rain affected their growth. The main objective of this project is to help to prevent soil erosion, and educate people about environmental damage caused by tree cutting for construction. Which in turn causes population displacement of the area. Many local people participated in the project.

Additional Information

None.

Financial review

The financial results for the year are set out in the account section. The Charities financial position remains steady. We have spent £8,278.64 for charitable contributions for student assistance and charitable contributions for tree plantation 915.41 in this financial period.

Principal funding sources

Main source of funding is from charity boxes and donations from the public.

Reserves policy

The Trustees consider it prudent to maintain a reserve of 3000 to cover the charity's existing project. And provide sufficient working capital to accumulate funds towards achieving future objectives of the Charity. There are no uncertainties about the charity's ability to continue as a going concern.

Additional Information

The charity activities are mainly funded by donations mainly from Poonakary people residing in the UK, money boxes and fund raising from annual gatherings of Poonakary people in the UK.

Structure, Governance and Management

The charity was constituted as CIO. The charity's governing document is based on the CIO foundation model. And the trustees are selected by the board of trustees.

Reference and Administrative detail

Charity name: Poonakary People Organisation UK (PPO UK)

Registered charity number 1193388

Charity's principal address
14 Leominster Road
Morden
Surrey
SM4 6HN

Names of the charity trustees who manage the charity

	Trustee name	Office	Dates Acted	Appointed By
1	Mr Sivabalan Somasundaram	Chair	06-07-2019	Board of Trustees
2	Mr Dhayaparan Manikavasakar		07-02-2022	As above
3	Mr Subramaniam Sriskumar		30-01-2022	As above
4	Mr Muthuvelu Jeyamohan		10-01-2022	As above
5	Mr Suntharampillai Sutharsan		10-01-2022	As above
6	Mr Rasanayagam Sasikumar		08-12-2020	As above
7	Mr Balasubramaniam Sureshkumar		06-07-2019	As above
8	Mr Saravanamuttu Sravanathan	Treasurer	06-07-2019	As above
9	Mr Shanmugathan Somasundaram		06-07-2019	As above
10	Mr Thirunavukkarasu Mayruran	Secretary	12-06-2022	As above

Funds held as custodian trustees on behalf of others

Not Applicable

Exemptions from disclosure

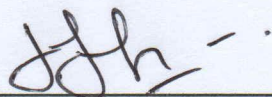
Not Applicable

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

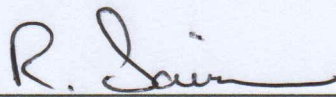


Full name : Mr Saravanamuthu Saravanathan

Position : Treasurer

Date : 15/10/2022

Signature



Full name : Mr Rasanayagam Sasikumar

Position : Trustee

Date : 15/10/2022

Independent Examiner Report

Poonakary People Organisation UK (PPO UK), Charity No.1193388

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 28th FEBRUARY 2022

I report on the accounts for the year ended 28th February 2022. The charity doesn't require independent examination as its threshold is not met in the financial year. However, the current charity trustees required me to carry out an independent examination as they discovered transactions which required independent scrutiny in order to certify that accounts are maintained by previous chairman and trustees appropriately.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

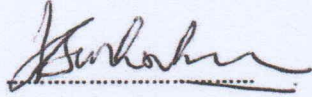
In connection with my examination, the following matters have come to my attention.

Income and expenditure accounts prepared and given to me by Mr. Kandiah Vijayakumar, former Chairman, hasn't included some entries in the accounts which were in the bank statements. However, the accounts were balanced without proper transparency of the transaction history. I concluded the accounts weren't consistent with accounts records as contra entries were hidden. £2,052.86 was transferred to an account on 3rd September 2021 as CCTV Payment. This money was transferred without the trustee's knowledge. He and Mr Kuganathan Ponniah were bank account holders since the bank account opened to until 25th February 2022. However, this project isn't one of the PPO UK's objectives. Mr K Vijayakumar has deposited the same amount on the same day as his donation for this purpose. This shows that the Chairman hasn't taken consent of trustees, and not to meet charity's aims and objectives.

There are other transactions that also come to my attention in a similar pattern totaling £3,787.36 However, I can confirm that there weren't any missing charity funds.

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached with internal financial control procedures.



S Kulasegaran,
06 Orchard Court Parkgate Road
Wallington, SM6 0AN

12/10/22

Date: 12 / 10 / 2022

Statement of Financial Activities

POONAKARY PEOPLE ORGANISATION UK (PPO UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28TH FEBRUARY 2022

		03.02.21 to 28.02.22			Comparative Purpose 16.09.19 to 02.02.21
	NOTES	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £
INCOME RESOURCES					
Donations and legacies	2	7,126.82	2,052.86	9,179.68	14,853.00
Charitable Activities	3	5,643.11	0.00	5,643.11	-
		12,769.93	2,052.86	14,822.79	14,853.00
Less:					
Resources Expended :					
Charitable Activities	4	9,194.05	2,052.86	11,246.91	8,333.04
Administrative expenses	4	1,516.30	0.00	1,516.30	90.00
		10,710.35	2,052.86	12,763.21	8,423.04
Net Movements in Funds		2,059.58	-	2,059.58	6,429.96

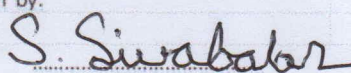
Summary Income and Expenditure Account

SUMMARY OF INCOME AND EXPENDITURE STATEMENT AS AT 28TH FEBRUARY 2022		
	03.02.21 to 28.02.22	16.09.19 to 02.02.21
INCOME	14,822.79	14,853.00
	<u>14,822.79</u>	<u>14,853.00</u>
Less:		
EXPENDITURE	12,763.21	8,423.04
	<u>12,763.21</u>	<u>8,423.04</u>
INCOME OVER EXPENDITURE	2,059.58	6,429.96

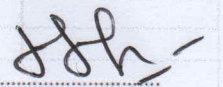
POONAKARY PEOPLE ORGANISATION UK (PPO UK) BALANCE SHEET AS AT 28TH FEBRUARY 2022

	NOTES	2022 Total Funds £	2021 Total Funds £
Fixed Assets			
Tangible Assets		0.00	0.00
Current Assets			
Bank and Cash Balances		8,639.54	6,429.96
Creditors: Amounts falling due within one year	5	150.00	0.00
Net Current Assets		<u>8,489.54</u>	<u>6,429.96</u>
Net Assets		<u>8,489.54</u>	<u>6,429.96</u>
Funds of the charity			
Unrestricted income funds		8,489.54	6,429.96
Total charity funds		<u>8,489.54</u>	<u>6,429.96</u>

The financial statements were approved by the trustees on 2 nd October 2022 and signed on their behalf by:



Sivapalan Somasundaram
Chair



Saravanamuthu Saravanathasan
Treasurer

POONAKARY PEOPLE ORGANISATION UK(PPOUK)

Statement of Cash Flow

16 September, 2019 - 28 February, 2022

	2022	2021
	Total	Total
Income		
Charitable activities	5,643.11	0.00
Donations and legacies	7,126.82	14,853.00
Restricted Funds	2,052.86	0.00
Total Income	£14,822.79	£14,853.00
Expenditures		
Charitable Contributions for food distribution	0.00	5,887.69
Charitable Contributions for Universities Students	8,278.64	2,445.35
Charitable Contributions for Tree planting Project	915.41	0.00
Restricted fund used to install CCTV at School	2,052.86	0.00
Office/General Administrative Expenses	1,516.30	90.00
Total Expenditures	£12,763.21	£ 8,423.04
Net Operating Income	£ 2,059.58	£ 6,429.96
Net Income/(Expenditure)	£ 2,059.58	£ 6,429.96

POONAKARY PEOPLE ORGANISATION UK (PPO UK)
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.0 BASIS OF PREPARATION

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on a going concern basis and represent a true and fair view of the position of the charity as at the end of the accounting period.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.1 ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention.

1.2 RESOURCES EXPENDED

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Resources expended have been analysed and have been allocated 100% to the relevant fund.

1.3 INCOMING RESOURCES

The charity derives its income from donations and legacies from members, raffle and till boxes collections from the public in the United Kingdom. Items of income are recognised and included in the accounts when all the

following criteria are met:

- . The charity has entitlement to the funds.
- . Any performance conditions attached to the item (s) of income have been met or are fully within the control of the charity or its subsidiary.
- . There is sufficient certainty that the receipt of the income is considered probably, and
- . The amount can be measured reliably.

Member's donation incomes are included within the Statements of Financial Activities as it is received. Legacies are recognised when the above criteria are met. Grants are recognised in the period to which they relate.

1.4 GOVERNANCE COST

Governance costs are those costs associated with maintaining the governance of the charity as opposed to the management of the charity's activities. However voluntary contributions and participation kept governance at a lower level.

1.5 FUND ACCOUNTING

Funds held by charity are unrestricted and restricted funds during the accounting year. Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees. However, a restricted fund used for the specified purpose of the donor.

Note: -2

	<u>2022</u>	<u>2021</u>
Donations and legacies		
Donations and legacies	7,126.82	14,853.00
Donation- Restricted	<u>2,052.86</u>	<u>0.00</u>
	<u>9,179.68</u>	<u>14,853.00</u>

Note: -3

Income generated by Charitable activities for unrestricted funds

Raffle	880.00	0.00
Till box collection from business places	<u>4,763.11</u>	<u>0.00</u>
	<u>5,643.11</u>	<u>0.00</u>

Note: -4

Charitable Activities

Educational Support Project for University Students	8,278.64	2,445.35
Food Parcel Project	0.00	5,887.69
Tree Planting Project	915.41	0.00
cost of Purchase of wreath	<u>0.00</u>	<u>90.00</u>
	<u>9,194.05</u>	<u>8,423.04</u>

CCTV Installation	<u>2,052.86</u>	<u>0.00</u>
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Administrative expenses

Postage	116.50	0.00
Cost of Purchase of Till boxes	725.00	0.00
cost of making charity banners	364.80	0.00
Charity Registration Fee	160.00	0.00
Independent examiner fee	<u>150.00</u>	<u>0.00</u>
	<u>1,516.30</u>	<u>0.00</u>

The above work carried out by a fund deposited for specially for this purpose.

Total Fund spent	<u>12,763.21</u>	<u>8,423.04</u>
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Note: -5

Creditors: Amounts falling due within one year
Independent Examiner Fee

150.00

0.00
