Charity registration number 1136376 (England and Wales)

Oru Paanai

Annual report and unaudited financial statements

For the year ended 31 December 2025

Oru Paanai

Legal and administrative information

Trustees	Dr D W Muthuveloe	
	Professor Sir S Arulkumaran	(Appointed 1 January 2026)
	Professor N Sreeharan	(Appointed 1 January 2026)
Council Members	Professor R Swaminathan - Chairman	
	Dr R Thambyrajah - Deputy Chairman	
	Dr T Radhakrishnan - Secretary	
	Dr S Devendra - Treasurer	
	Dr S Kathirgamanathan	
	Dr N Sriskandarajah	
	Dr N Subanandan	
	Dr L Muthuveloe	
	Mrs S Devendra	
	Dr A Thambapillai	
	Dr A Thurairatnam	
	Dr P Ambikapathy	
Charity registration	England and Wales	1136376
Registered office	58 Hungerford Road Stourbridge West Midlands United Kingdom DY8 3AB	
Independent examiner	DJH Halesowen Limited Church Court Stourbridge Road Halesowen West Midlands B63 3TT	

Oru Paanai

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Oru Paanai

Trustees' Report

For the year ended 31 December 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

It gives us great pleasure to present the annual report of the Trustees of Oru Paanai UK for the year 2025.
Providing dry rations to the elderly without any form of income, remains the main objective of Oru Paanai. In this year, Oru Paanai has increased the number of people we are supporting to 800 elders in the north around 200 in the east. We continued our program in upcountry areas, and more families have been added.

In all, Oru Paanai provided dry rations on a 4-weekly basis to 13,000 elderly men and women. Our assistance is not confined to the elderly. Deserving people, such as those in extreme poverty or differently abled, are also provided assistance through this program.

We initiated a new program where young families in dire poverty were also included in our dry rations program. These families are given double quantities of dry rations. This program is focused mainly in the north but includes families in Batticaloa and the hill country.

We have also continued the construction of more wells in the Wanni. Thus far, we have constructed over 240 wells, both tube wells and traditional dug wells. We plan to construct 20 wells per year, funds permitting. Some donors who paid for wells constructed in the name of their families also helped us to increase the number of wells we constructed.
Oru Paanai continues its support for the Sathu Maa programme, which helps to provide a nutritional food supplement to malnourished children of preschool age, and currently over 1 million rupees is spent every month on this program. Around 1,000 malnourished children in nine MOH areas are given support through this program.

In Sri Lanka, the political landscape has changed dramatically in 2024. The NPP (formerly known as the JVP) captured power in Sri Lanka in both the Presidential and Parliamentary elections. The new Government has made a promising start, but more concrete evidence of their intentions is still awaited. The economic situation in which the country found itself in 2022, has improved significantly in the current year. The financial support provided by the IMF and the ADB continues to be the main assistance for Sri Lanka. The hardships endured by the poverty stricken in the country has resulted in greater need for the type of help rendered by Oru Paanai.

In 2024 / 25 , Oru Paanai initiated a new program of providing bursaries to university students. At the beginning, 10 students in the medical faculty in Jaffna, were provided bursaries to the tune of 10,000 rupees per month. Later, the program was extended to students in agriculture and engineering students as ell as the university in Batticaloa.
Oru Paanai continues to render emergency help in times of extreme hardship. Torrential rains in November/ December 2025, caused immense problems in the Mannar, Batticaloa districts. The Earthships destroyed many homes in the hill country. Oru Paanai launched an appeal, and the response enabled us to provide emergency help in several affected areas.

The activities of OP is sustained in the main by a regular financial help from the Serendip Foundation based in Washington, as well as regular donations from around 130 regular supporters in the UK, as well as an organisation of Canberra based Tamils. OP can continue its varied activities thanks to the support it receives from these multiple sources to whom we are deeply indebted.

Oru Paanai

Trustees' Report (continued)

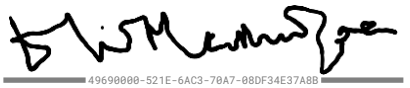
For the year ended 31 December 2025

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Dr A J Thambapillai	(Resigned 31 December 2025)
Dr L Muthuveloe	(Resigned 31 December 2025)
Dr S Kathirgamanathan	(Resigned 31 December 2025)
Dr S V Devendra	(Resigned 31 December 2025)
Professor R Swaminathan	(Resigned 31 December 2025)
Dr D W Muthuveloe	
Dr N Sriskantharajah	(Resigned 31 December 2025)
Dr N Subanandan	(Resigned 31 December 2025)
Mrs S Devendra	(Resigned 31 December 2025)
Dr R S Thambyrajah	(Resigned 31 December 2025)
Dr K Balasubramaniam	(Resigned 31 December 2025)
Professor Sir S Arulkumaran	(Appointed 1 January 2026)
Professor N Sreeharan	(Appointed 1 January 2026)

The trustees' report was approved by the Board of Trustees.



Dr D W Muthuveloe

27 October 2026

Oru Paanai

Independent examiner's report

To the trustees of Oru Paanai

I report to the trustees on my examination of the financial statements of Oru Paanai (the trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 Accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
2 The financial statements do not accord with those records; or
3 The financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

DJH Halesowen Limited
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Mark Howell FCA
DJH Halesowen Limited
Church Court
Stourbridge Road
Halesowen
West Midlands
B63 3TT
27 October 2026

Oru Paanai

Statement of financial activities
(Including income and expenditure account)

For the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	217,828	6,025	223,853	166,014	675	166,689
Other trading activities	**3**	1,125	-	1,125	16,834	-	16,834
Total income		218,953	6,025	224,978	182,848	675	183,523
Expenditure on:							
Raising funds	**4**	2,533	-	2,533	12,882	-	12,882
Charitable activities	**5**	204,931	7,000	211,931	170,274	-	170,274
Total expenditure		207,464	7,000	214,464	183,156	-	183,156
Net income/(expenditure) and movement in funds		11,489	(975)	10,514	(308)	675	367
Reconciliation of funds:							
Fund balances at 1 January 2025		78,781	1,441	80,222	79,089	766	79,855
Fund balances at 31 December 2025		90,270	466	90,736	78,781	1,441	80,222

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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Oru Paanai

Balance sheet

As at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**11**	10,745		10,682	
Cash at bank and in hand		80,979		70,490	
		91,724		81,172	
Creditors: amounts falling due within one year	**12**	(988)		(950)	
Net current assets			90,736		80,222
The funds of the trust					
Restricted income funds	**13**		466		1,441
Unrestricted funds	**14**		90,270		78,781
			90,736		80,222

The financial statements were approved by the trustees on 27 October 2026

Dr D W Muthuveloe

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Oru Paanai

Notes to the financial statements

For the year ended 31 December 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1 Accounting policies **(Continued)**

1.5 Taxation

The charity is exempt from tax on its charitable activities.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	206,899	6,025	212,924	155,164	675	155,839
Legacies	10,929	-	10,929	10,850	-	10,850
	217,828	6,025	223,853	166,014	675	166,689

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,125	16,834

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Support costs	2,533	12,882

5 Expenditure on charitable activities

	Charitable expenditure 2025	Charitable expenditure 2024
	£	£
Direct costs		
Staff and supervision costs	108	1,704
Independent Examiner's fees	1,058	986
	1,166	2,690
Grant funding of activities (see note 6)	210,765	167,584
	211,931	170,274
Analysis by fund		
Unrestricted funds	204,931	170,274
Restricted funds	7,000	-
	211,931	170,274

6 Grants payable

	Charitable expenditure 2025	Charitable expenditure 2024
	£	£
Grants to institutions:		
Other	210,765	167,584

-

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,058	986

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	1	1

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	10,745	10,682

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	988	950

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	1,441	6,025	(7,000)	466

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	766	675	-	1,441

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	78,781	218,953	(207,464)	90,270

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	79,089	182,848	(183,156)	78,781

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Current assets/(liabilities)	90,270	466	90,736
	90,270	466	90,736

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	78,781	1,441	80,222
	78,781	1,441	80,222

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).