Company Number : 1141097

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Contents **Page**

Legal and Administrative Information	1
Trustees' report	2-4
Independent examiner's report	5
Statement of Financial activities	6
Balance sheet	7
Notes to the financial statements	8-11

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered office		28 Cedar Drive Pinner Middx HA5 4DE
Trustees	**Founders**	Sockalingam Karunalingam Sinnadurai Kirupananthavel Thampippilai Manmatharajah Sellathurai Mohanasundaram Sivasamy Premananthan
	Appointed	Dr Subramaniam Shanmugalingam Kurumoorthy Barathithasan Muthuthamby Sivapalan Seevaratnam Sivasurathan
Independent Examiner		Lewis Associates 75 Coniston Gardens London NW9 0BA
Bankers		**HSBC Bank Plc** Lewisham Branch 85 Lewisham High St London SE13 6BE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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

Objectives and activities of the Trust

The charity's objects are specifically restricted to the following for the public benefit in Pungudutivu, Sri Lanka:

- To advance education.
- To relieve financial hardship.
- To promote and protect good health.

- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure-time occupation for individuals who have need of such facilities by reason of youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life.

In planning the charity's activities for the year, the trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and planning its future activities.

Structure, governance and management

Pungudutivu Welfare Association (U.K.) is a registered charity in England and Wales. Its charity number is 1141097.

The trustees who served during the period were:

Sockalingam Karunalingam
Sinnadurai Kirupananthavel
Thampippilai Manmatharajah
Sellathurai Mohanasundaram
Sivasamy Premananthan
Dr Subramaniam Shanmugalingam
Kurumoorthy Barathithasan
Muthuthamby Sivapalan
Seevaratnam Sivasurathan

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees are required to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

Risk Management

The Trustees have an informal risk management strategy which **comprises**:

- ongoing review of the principal risks facing the charity;
- establishment of systems and procedures designed to mitigate those risks; and
- implementation of appropriate procedures to minimise the potential impact on the charity should those risks materialise.

The Board of Trustees is responsible for the management of the risks faced by the charity. Consideration and management of such risks are reviewed on an ongoing basis. Appropriate systems and procedures have been, and will continue to be, established, and where appropriate, professional advisers have been, or will be, appointed to assist in mitigating those risks.

Through the above measures, the Trustees are satisfied that the major risks identified are appropriately mitigated where necessary. It is recognised that such systems can provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Reserves policy

All funds received are currently used to achieve the objectives of the charity. Any surplus funds are used for the same purpose and, at present, the trustees do not have a formal reserves policy. Over time, the trustees hope to grow reserves to a level sufficient to support the activities of the charity through general-purpose appeals from time to time.

REPORT OF THE TRUSTEES (CONTINUED)

Achievements & Performance

The trustees are pleased to report that during the year the charity continued to pursue its objectives. Funds received during the year were applied in support of the charity's charitable objectives. Any surpluses arising from donations and other income are held for the general benefit of the charity's operations.

Financial Review

Total income for the year was £34,047 (2024: £81,367). The charity continues to support charitable projects, principally in Pungudutivu, Sri Lanka, relating to education, relief of financial hardship, health and other projects consistent with its objectives. Support provided to projects in Pungudutivu, Sri Lanka during 2025 amounted to £15,106 (2024: £61,971).

Approved by the trustees and signed on its behalf by

Sinnadurai Kirupananthavel

Date: 31/10/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PUNGUDUTIVU WELFARE ASSOCIATION (UK)

I report to the trustees on my examination of the accounts of PUNGUDUTIVU WELFARE ASSOCIATION (UK) for the year ended 31 December 2025.

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 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

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

- the accounting records were not kept in accordance with section 130 of the 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.

Signed: _____

Name: Akbar Chunglay

Lewis Associates

Chartered Certified Accountants

75 Coniston Gardens

London NW9 0BA

Date: 26/10/2026

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from :					
Donations and legacies	2a	9,714	1,990	11,704	60,426
Other trading activities	2b	22,025	-	22,025	20,567
income from investment	2c	318	-	318	374
Total Income		**32,057**	1,990	**34,047**	**81,367**
Expenditure on :					
Raising funds	3	18,698	-	18,698	23,318
Charitable activities	4	344	-	344	1,681
Other Expenditure	6	15,106	-	15,106	61,971
Governance costs	5	649	-	649	728
Total Resources Expended		**34,796**	-	**34,796**	**87,699**
Net Resources Retained		**(2,739)**	1,990	**(749)**	**(6,331)**
Funds at 1 January 2025		3,649	22,285	25,934	32,265
Funds at 31 December 2025		**910**	**24,275**	**25,185**	**25,934**

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

PUNGUDUTIVU WELFARE ASSOCIATION (U.K.)

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note		Dec-25		Dec-24
		£	£	£	£
Current Assets					
Cash at bank and in hand		25,935		26,434	
Prepayments		-		-	
		25,935		**26,434**	
Creditors					
Amounts falling due within one year	8	750		500	
Net current Assets			**25,185**		**25,934**
Net Assets			**25,185**		**25,934**

		Dec-25	Dec-24
The funds of the charity		£	£
Unrestricted income funds:	9/10	910	3,648
Restricted income funds:	9/10	24,275	22,285
		25,185	**25,934**

Approved by the trustees and signed on its behalf by

Sinnadurai Kirupananthavel

31-10-2026.

The accompanying accounting policies and notes form part of these financial statements.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Principal Accounting Policies

(a) Basis of accounting

The financial statements have been prepared in accordance with 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) (effective 1 January 2020) - (Charities SORP (FRS 102)).

(b) **Going concern**

The trustees have assessed the charity's ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements. Having considered the charity's current financial position and expected future income and expenditure, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

(C) Incoming resources

Donations

Income from all resources are based on amounts receivable during the financial period, unless they are related to a specific future period, in which case they are deferred.

Investment income

Income from investments is included in the Statement of Financial Activities in the period it is receivable and deferred or accrued accordingly.

Gift Aid

Gift aid reclaimable on donations to the charity is included within the amount received

(d) Resources expended

Expenditure:

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Support costs are indirect costs incurred in supporting the charitable activities and are allocated across the categories of charitable expenditure.

All expenditure is shown gross, inclusive of irrecoverable VAT.

(e) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.

(f) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(g) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

(h) Taxation

Pungudutivu Welfare Association (UK) is a registered charity and accordingly is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes.

(g) Employees

The charity had no employees during 2025

2a	Income from donations and legacies	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
		£	£	£	£
	Subscriptions	1,780	-	1,780	1,945
	Donations -Pension	-	1,990	1,990	601
	Donations -Education	4,665	-	4,665	11,430
	Donations -Water Tanker	-	-	-	32,080
	Gift Aids	3,269	-	3,269	14,370
		9,714	**1,990**	**11,704**	**60,426**

2b	Other trading activities	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	Annual Event	22,025	-	22,025	20,567
		22,025	**-**	**22,025**	**20,567**

2c	income from investment	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	Bank interest receivable	318	-	318	374
		318	**-**	**318**	**374**

3	Expenditure on raising funds	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
	Annual Event Expenses	18,698	-	18,698	23,318
		18,698	**-**	**18,698**	**23,318**

4	Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
	Hall Hire	-	-	-	72
	Printing	-	-	-	1,358
	Computer and Software	344	-	344	251
		344	**-**	**344**	**1,681**

5 Governance costs

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Bank Charges	399	-	399	478
Independent examination fees	250	-	250	250
	649	-	**649**	**728**

6 Other expenditure

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Support to projects in Pungudutivu-Srilanka	15,106	-	15,106	61,971
	15,106	-	**15,106**	**61,971**

7 Trustees

The trustees received no remuneration and were not reimbursed for any expenses during the year.

8 Creditors

Amounts falling due within one year

	Total 2025	Total 2024
Accruals	750	500
	750	**500**

9 Net movements in funds

	Total 2025	Total 2024
	£	£
At 1 January 2025	**25,934**	**32,265**
Net increase(decrease) in funds	**(749)**	**(6,331)**
At 31 December 2025	**25,185**	**25,934**

10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Current assets	1,660	24,275	**25,935**	**26,434**
Current liabilities	**(750)**	-	**(750)**	**(500)**
	910	**24,275**	**25,185**	**25,934**