Charity registration number: 1145591

FRIENDS OF BATTICALOA HOSPITALS UK
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Ranjan Consulting Limited
Chartered Certified Accountants
10 Wallace Fields
Epsom
Surrey KT17 3AT

Friends of Batticaloa Hospitals UK
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Friends of Batticaloa Hospitals UK
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Dr Kantha Niranjan FRCP - Chair Dr Sebamalai Jeronious Paheerathan - Secretary Mrs Shaiela Thineshkumar - Treasurer Mr Nareshkumar Nagarajah BA Hon Mr Baskaran Sabapathipillai (appointed 03/05/2025) Mrs Dorothy Muriet Mariampillai Dr Mahalingam Shiyamasundaran Miss Suja Koreira Mr Sivasuntharalingam Thayalraj Mr Michael Sanjiv Rajendram Dr Alexander Rajendram MBBS DCH Mr Justin Rajendram
Charity Number	1145591
Principal Address	3 Stradbroke Park Tomswood Road Chigwell IG7 5QL
Independent Examiner	KK Ranjan FCCA CGMA Ranjan Consulting Limited Chartered Certified Accountants 10 Wallace Fields Epsom Surrey KT17 3AT

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

Objectives and Activities

Aims and Objectives
The relief of sickness and the preservation of health among people living in Sri Lanka, in particular through the provision of financial assistance, services and facilities to the Teaching Hospitals of Eastern University and other hospitals of Eastern province of Sri Lanka and by such other means as the Trustees may determine.

Achievements and Performance

Main Achievements
Activities and how the charity spends its money

1. Providing funds in the form of Donations to improve the Health of people living in Eastern Sri Lanka.

2. Improve the Health Facilities in eastern Sri Lanka, where there is a gap in government funding such as mobile clinics

3. Support to Children with nutrition, education, and health care

4. Support to elderly people in the community for health and well being.

The charity delivered its services on three key projects namely:

1. Mobile Clinic

2. Cataract Surgery

3. Equipment to the Hospitals in Batticaloa district.

1.Mobile Clinic

This is done in the remote areas of Batticaloa district under the supervision and permission of RDHS Dr R Muraleeswaran.
The areas supported were,

1.Akuranai
2.Minuminuthavely
3.Murunthanai
4.Omadiyarmadu
5.Mailanthanai
6.Eralakulam
7.Vahaneri

Funding sent in 2025 for these clinics were for:

- Renumeration of the services by the doctor doing this clinic and a nurse

- A dedicated doctor seeing the patients, and medications provided free of charge by the RDHS taken in the vehicle , a pharmacist and nurse in charge of them to distribute to the patients.

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Main Achievements - continued

- Over 1000 patients had access to these mobile clinics in 2025
- During the heave floods during the months of October, November and December 2025 these clinics really helped the poor people to have access for a medical service by the support of our charity.

The need for mobile clinics has become very essential now due to many factors such as

1. Fuel Crisis

2. Economic Crisis

3. Post Covid poverty leading to serious health Problems, delay in getting treatment, Dengue fever

4. Lack of human resources, doctors, nurses, pharmacists, to serve the village areas

5. Malnutrition affecting children

FOBH UK is committed to support these clinics with the donations and funds collected so far.

Total funds sent for Mobile Clinic in 2025 from FOBH account was £5,805.

Money sent were from the Designated funds of FOBH.

2.Cataract projects done in 2025 at Batticaloa Teaching Hospital

Batticaloa district is suffering from lack of funding from the government to meet the needs of the people who are affected by poor sight due to a curable condition like Cataract.

The waiting list taken in the early 2025 showed there were about over 2000 patients in Eastern province waiting cataract surgery. This surgery can only be done in the teaching hospital under the direction of Eye Surgeon in charge with the support of other specialists from neighbouring hospitals.

FOBH UK was fortunate to have a donor who came forward and donated the money in support of the Cataract surgeries.

1. February 2025- 50 lens were donated for free Cataract surgeries done

2. May 2025 - 100 Cataract surgeries done

3. September 2025- 100 Cataract surgeries done

Money spent on buying Lens & Consumables for the patients including post operative eye drops and dressing given

Total Cost of the funding for this project from FOBH : £8,523.52

Donation from Nesan Markandu (Donor) £9,000.00 in 2025 for Cataract Surgeries

3. Medical Equipment

1. Kaluwanchikudy Industrial washing machine project started in April 2025 and completed in July 2025.

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Main Achievements - continued

Total money sent from FOBH was £17,700.00

Total cost was donated by Nesan Markandu

2. Medical Equipment to Navatkadu Hospital

Maternity department-Cardiac foetal Tocographic machine £937.00

Mutipara monitor to Arayampathy Hospitals x2 £1,807.00

Cost of one monitor £1,000.00 was donated by Dr Vidhyradharsan .

Total Funds spent by FOBH was £2,744.00

Total project expenditure was £34,843.

Structure, Governance and Management

Governing Document
The charity was formed in 2010 and adopted its constitution on 20/11/2010 and as amended on 21/01/2012 and on 05 Apr 2019.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Dr Kantha Niranjan FRCP
Chair
11th September 2026

Friends of Batticaloa Hospitals UK
Independent Examiner's Report to the Trustees of Friends of Batticaloa Hospitals UK
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Friends of Batticaloa Hospitals UK (the Trust) for the year ended 31 December 2025.

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 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

KK Ranjan FCCA CGMA

11th September 2026

Ranjan Consulting Limited
Chartered Certified Accountants
10 Wallace Fields
Epsom
Surrey KT17 3AT

Friends of Batticaloa Hospitals UK
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	20,190	1,359
Charitable activities:			
Cataract project		8,220	100
Mobile clinic		1,658	1,650
Other trading activities	4	1,797	8,340
Investments	5	445	556
		32,310	12,005
EXPENDITURE ON:			
Raising funds	6	(137)	(4,935)
Charitable activities:	6		
Separate material item of expenditure		(34,706)	(7,098)
		(34,843)	(12,033)
NET EXPENDITURE		(2,533)	(28)
NET MOVEMENT IN FUNDS		(2,533)	(28)
RECONCILIATION OF FUNDS:			
Total funds brought forward		29,295	29,323
TOTAL FUNDS CARRIED FORWARD	10	26,762	29,295

The notes on pages 8 to 12 form part of these financial statements.

Friends of Batticaloa Hospitals UK
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		26,762	29,295
		26,762	29,295
NET CURRENT ASSETS (LIABILITIES)		**26,762**	**29,295**
TOTAL ASSETS LESS CURRENT LIABILITIES		**26,762**	**29,295**
NET ASSETS		**26,762**	**29,295**
FUNDS OF THE CHARITY			
Unrestricted Funds		26,762	29,295
TOTAL FUNDS	**10**	26,762	29,295

On behalf of the board

Dr Kantha Niranjan FRCP
Chair

11th September 2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Friends of Batticaloa Hospitals UK is an unincorporated charity registered with the Charity Commission, registered charity number 1145591 . The principal address is 3 Stradbroke Park, Tomswood Road, Chigwell, IG7 5QL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) and the Charities Act 2011.

2.2. Incoming Resources

Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

• income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

2.3. 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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	19,200	904
Member subscriptions and sponsorships	990	455
	20,190	1,359

Donations received in 2025:
MP Isshani Limited £5,000
Mr. Nesarasa Markandu £13,200
Dr. Pakkiaratnam Srividyadharsan £1,000

4. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Fundraising events	1,797	8,340

5. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	445	556

6. Analysis of Expenditure

	2025 Support costs (see note 7) £
Raising funds	137

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Raising funds	4,869	66	4,935

7. Support Costs

	2025 Raising funds	2024 Raising funds
	£	£
General administration	47	66
Governance costs	90	-
	137	66

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1	1

9. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

10. Movement in Funds

	As at 1 January 2025 £	Income £	Expenditure £	Transfers £	As at 31 December 2025 £
Unrestricted funds					
General:					
General unrestricted fund	15,597	3,232	(136)	(4,691)	14,002
Designated:					
Cataract project	2,343	8,220	(8,523)	-	2,040
Mobile clinic	11,355	1,658	(5,806)	3,513	10,720
Medical equipment	-	19,200	(20,378)	1,178	-
	13,698	29,078	(34,707)	4,691	12,760
Total unrestricted funds	29,295	32,310	(34,843)	-	26,762
Total funds	29,295	32,310	(34,843)	-	26,762

	As at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
Unrestricted funds					
General:					
General unrestricted fund	15,922	10,255	(4,936)	(5,644)	15,597
Designated:					
Cataract project	2,243	100	-	-	2,343
Mobile clinic	3,831	1,650	(7,097)	12,971	11,355
HFTA	7,327	-	-	(7,327)	-
	13,401	1,750	(7,097)	5,644	13,698
Total unrestricted funds	29,323	12,005	(12,033)	-	29,295
Total funds	29,323	12,005	(12,033)	-	29,295

11. Transactions with Trustees

Fundraising or charitable expenditure incurred by the trustees were reimbursed by the charity.

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the previous year.

No trustee expenses have been incurred.

12. Related Party Disclosures

No transactions with Related Parties were undertaken by the charity.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	14,200	904
Donations from organisations	5,000	-
Membership subscriptions	990	455
	20,190	1,359
Charitable Activities:		
Cataract project		
Income from charitable activities -Cataract project	8,220	100
	8,220	100
Mobile clinic		
Income from charitable activities - Mobile clinic	1,658	1,650
	1,658	1,650
Other trading activities		
Fundraising events	1,797	8,340
	1,797	8,340
Investments		
Bank interest receivable	445	556
	445	556
	32,310	12,005
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	-	(4,869)
Independent examiner's fees	(1)	(1)
Bank charges	(46)	(65)
AGM / board meetings expenses	(90)	-
	(137)	(4,935)
Separate material item of expenditure		

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Cataract project	(8,523)	-
Mobile Clinic.	(5,805)	(7,098)
Industrial washer	(20,378)	-
	(34,706)	(7,098)
	(34,843)	(12,033)
NET EXPENDITURE	**(2,533)**	**(28)**