Charity registration number 1190480

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
CONTENTS
YEAR ENDED 31 MARCH 2026

	Page
Legal and administrative information	3
Trustees report	4 - 5
Statement of charities activities	6 - 15
Independent examiner's report	16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19 - 23

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2026

Trustees:

1. Rajasingham Jayadevan	Trustee – Chairman.
2. Muthiyah Sivapathasundram	Trustee – Secretary.
3. Kathiravelu Girisanthan	Trustee – Finance.
4. Sinnathaby Sritharan	Trustee – Operational Trustee.
5. Kandavanam Ponnampalam	Trustee – Gift Aid and Human Resources Management.
6. Nadarajah Sanmugathassan	Trustee – Accounting Administration.
7. Perambalam Sauntharajan	Trustee – Honorary Trustee.
8. Aruljothinathan Kabirathan	Trustee – Community Welfare Coordinator.
9. Shanmuganathan Sivayogan	Trustee - Health & Safety Management.
10. Dr Venugopal Manickavasagar	Trustee – Events Management.

Charity number: 1190480

Registered office and Principal address:
Pavitt Hall
Union Road
Wembley
Middlesex HA0 4AU

Independent examiner:
Mehta Financial Consultants Ltd
Chartered Certified Accountants
100 Park Crescent
Harrow HA3 6ET

Solicitors:
Bindman LLP
236 Gray's Inn Road
London Wc1X 8HB

Russell - Cooke LLP
2 Putney Hill
London SW15 6AB

Bankers: Barclays Bank

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
REPORT FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and in accordance with applicable charity law and 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).

Objectives and Activities
During the year, the principal activities of the Charity comprised the management and operation of Eelapatheeswarar Aalayam Hindu Temple in London, including the provision of religious, spiritual and community services.

The Charity also continued its programme of charitable and socio-economic development work in the Eastern Province of Sri Lanka, supporting disadvantaged and vulnerable communities through a range of initiatives aimed at improving housing, education, access to essential facilities and wider community development.

Details of the Charity's activities and achievements during the year, together with supporting photographic evidence, are set out in the accompanying report. The Trustees remain committed to fulfilling the Charity's objectives through the responsible management of its resources and by directing its activities towards the needs of the communities it serves.

Change of Legal Status
With effect from 1 April 2025, the Charity's operations and administration transitioned from its former trust structure to a Charitable Incorporated Organisation (CIO).

This transition provided an incorporated legal structure for the continued delivery of the Charity's objectives and activities, while preserving continuity in its charitable work and community commitments.

The fixed assets transferred to the CIO were valued at their open market value, while the liabilities of the former charitable structure were transferred to the CIO at their respective book values. This ensured continuity of the Charity's operations and maintained an appropriate and transparent basis for the presentation of its financial position.

Financial Review
The financial statements demonstrate the Charity's continued financial stability and steady progress during the year.

The transition to the CIO was undertaken to provide an appropriate and sustainable legal and governance structure for the Charity's future activities. In connection with the transition, the

assets and liabilities of the former charitable structure were transferred to the CIO at book value.

The Trustees consider that the Charity remains financially stable and is well placed to continue its religious, community and charitable activities. The Trustees continue to exercise appropriate oversight of the Charity's financial resources and are satisfied that the Charity has adequate resources to meet its ongoing commitments and continue its operations.

Statement of Trustees' Responsibilities:
The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 and the applicable requirements of the Charities SORP.
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources 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 of the Charities SORP;
- make judgements and accounting 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 in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose, with reasonable accuracy at any time, the financial position of the Charity. They are also responsible for ensuring that the financial statements comply with applicable charity law and the governing document of the Charity.

The Trustees are further responsible for safeguarding the assets of the Charity and, accordingly, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval:
This report was approved by the Board of Trustees and authorised for issue.

R Jayadevan
Chairman

Dated: 24/10/2026

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
STATEMENT ON THE CHARITY'S ACTIVITIES AND ACHIEVEMENTS
YEAR ENDED 31 MARCH 2026

For over eleven years, the Charity has maintained a sustained and dedicated programme of post-war socio-economic engagement in remote villages across Sri Lanka's Eastern Province. This work commenced prior to the Charity's transition to CIO status and has been guided throughout by its faith and enduring commitment to service. Over this period, the Charity has developed, supported, and delivered a broad range of charitable initiatives addressing essential community needs and contributing to the social and economic well-being of vulnerable and underserved communities.

The Trustees serve entirely on a voluntary basis and are not remunerated for their services. No salaries, fees or other personal remuneration are paid to the Trustees in connection with their involvement in the Charity. The Trustees also do not claim or receive reimbursement for expenses or disbursements incurred in carrying out their voluntary duties. This enables the Charity to maximise the funds available for its charitable objectives and community projects.

The Charity's socio-economic development work to date has addressed a wide range of essential needs within underprivileged and remote communities. Its initiatives have included the construction and improvement of temples and school buildings, the provision of homes and small community shops, the installation of open and bore wells, and various forms of charitable giving. In accordance with Hindu principles, Charitable Giving is regarded as a sacred duty and an important means of promoting social welfare, dignity and sustainable community upliftment.

The Charity has also supported students pursuing higher education through financial assistance, provided bicycles to schoolchildren and parents to assist them in accessing education and for their household transport for small scale business, and introduced solar-powered energy solutions in projects where reliable electricity remains a challenge.

Through these initiatives, the Charity seeks not merely to provide immediate relief, but to create sustainable opportunities that strengthen families, support education, improve living conditions, and enhance the dignity, resilience and self-reliance of the communities it serves.

Looking ahead, the Charity's vision is to develop and support a wider range of services and initiatives, including healthcare and wellness, vocational training, elder care, community development, festivals and cultural activities, environmental conservation, and the promotion of peaceful human–wildlife coexistence.

This approach recognises that the role of a Hindu institution can extend beyond worship alone. Rooted firmly in Dharmic principles, the Charity seeks to develop the Aalayam as a centre of learning, compassion, service and social responsibility, while contributing to sustainable community development and the wellbeing of those in need.

EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
STATEMENT ON THE CHARITY'S ACTIVITIES AND ACHIEVEMENTS CONT'D
YEAR ENDED 31 MARCH 2026

Charity's Religious Services

The Charity provides religious services in accordance with the South Indian Hindu tradition. Religious ceremonies are conducted using mantras and prayers in Sanskrit and Tamil. Daily poojas are performed, together with additional special religious services and ceremonies on auspicious days and during important religious festivals.

Income from religious services is derived principally from:

- the sale of pooja and devotional lighting tickets;
- voluntary financial donations;
- dry food donations; and
- sponsorship of special religious events and ceremonies.

Photographic evidence of the Charity's religious activities is included with this report:

Lord Siva in Sanctum Santorum Shirne





Yaga Offerings to deities





Annual Chariot Festival



EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
STATEMENT ON THE CHARITY'S ACTIVITIES AND ACHIEVEMENTS CONT'D
YEAR ENDED 31 MARCH 2026

Charitable Socio-Economic Projects

The Charity has undertaken sustained charitable and socio-economic development work in disadvantaged and remote villages in the Eastern Province of Sri Lanka for over ten years.

Funding for these charitable projects has been derived from:

- an allocation of 10% of income generated from religious services;
- donations specifically designated for charitable projects;
- surplus dry food donated to the temple;
- HMRC Gift Aid relief; and
- HMRC employer National Insurance contributions (ERNIC) relief.

The Charity's work in the Eastern Province has included:

- construction of three large temples and three smaller shrines;
- improvement and upgrading of facilities at a revered mountain-top temple;
- construction of 45 quality houses for the underprivileged families;
- provision of solar power systems for the mountain-top temple and a village school;
- construction of 21 open and bore wells to improve access to essential water supplies;
- construction of a row of roadside shops to support local economic activity;
- operation of a retail shop in a local town, providing affordable clothing, fancy goods and donated clothing new and bales sent from the UK;
- construction of a two-storey educational buildings to support the development of Kayankuda Kannagi Vidyalayam and the provision of Advanced Level (A/L) education;
- establishment and management of six Sunday Schools, and a nursery;
- household cultivation and animal husbandry;
- construction of sports grounds and children park;
- facilitating weekend fine arts lessons;
- funding of additional lessons and educational support for village students;
- financial assistance to 10 undergraduates from disadvantaged families to support their higher education.
- Annual sightseeing of historical places for children;
- provision of more than 100 bicycles to students to assist access to education;
- provision of laptops and other educational resources to students;
- facilitating support for disability disabled including provision of dry food supplements, disability equipment, clothing etc.;

The Charity's continuing programme is focused on improving access to essential facilities, education and opportunities for disadvantaged communities, while supporting sustainable socio-economic development at village level.

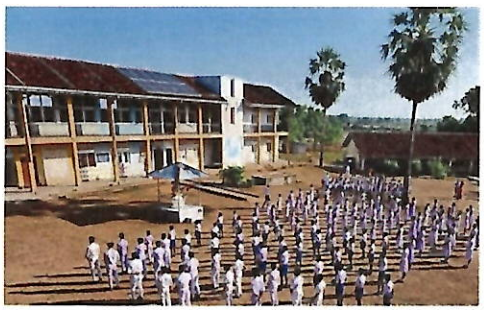
Photographic evidence and supporting information relating to these charitable projects





EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
STATEMENT ON THE CHARITY'S ACTIVITIES AND ACHIEVEMENTS CONTINUED
YEAR ENDED 31 MARCH 2026

Provision of Solar Power




Construction of two buildings for A/L studies




Construction of 45 houses




Provision of food for the needy




Funding extra lessons for O/L and A/L Students




Donated laptops to Undergraduates








EELAPATHEESWARAR AALAYAM CIO
(Charitable Incorporated Organisation)
STATEMENT ON THE CHARITY'S ACTIVITIES AND ACHIEVEMENTS CONTINUED
YEAR ENDED 31 MARCH 2026

Supported sporting competitions







Spport hard-pressed Family's






Annual school trips






Sending clothes and dry food for the needy





Construction of 21 Open and bore wells





Construction of row of shops




Management of a retail shop




Fine Arts lessons





Administrative office For the project



Dry food factory to recommence soon



Construction & Management of Pre School






Construction of three Shrines





Improved facilities for hill top temple





Gifting bicycles for Students and for Employment





Construction and Management of 6 Sunday Schools




Memorial tomb for victims of 2019 Easter Killings





Some of Our Project Helpers



EELAPATHEESWARAR AALAYAM CIO
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM CIO

We report to the Trustees on our examination of the financial statements of Eelapatheeswarar Aalayam CIO (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination because we are a member of the Association of Chartered Certified Accountants .

Our attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) 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.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Charity 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 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.

We 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.

Neal Mehta (FCCA)
MEHTA FINANCIAL CONSULTANTS LIMITED
Chartered Certified Accountants
100 Park Crescent
Harrow
HA3 6ET

Dated: 24 October 2026

EELAPATHEESWARAR AALAYAM CIO
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £
Income from:		
Donations and legacies	2	403,628
Charitable activities	3	336,597
Investments	4	1,975
Total income		742,200
Expenditure on:		
Charitable activities	5	523,909
Net income for the year/ Net movement in funds		218,291
Transfer of balances from outgoing trust		1,109,295
Fund balances at 31 March 2026		1,327,586

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

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

EELAPATHEESWARAR AALAYAM CIO
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£
Fixed assets			
Tangible assets	7		1,551,182
Current assets			
Debtors	8	97,282	
Cash at bank and in hand		182,464	
		279,746	
Creditors: amounts falling due within one year	9	(4,323)	
Net current assets			275,423
Total assets less current liabilities			1,826,605
Income funds			
Unrestricted funds			
General unrestricted funds		1,327,586	
Revaluation reserve		499,019	
			1,826,605
			1,826,605

The financial statements were approved by the Trustees on 24 October 2026

Rajasingham Jayadevan
Chairman

Company Registration No. 1190480

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity'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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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 Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the charitys legal status changed to CIO. The transition helped to revalue and reassess the fixed assets, debtors and liabilities confirming that the Trusts going concern has further strengthened with the change.

The Trustees continued to adopt the going concern basis of accounting in preparing the financial statements and transiting to Charitable Incorporated Organisation (CIO) from 1 April 2025 does not threaten its continued existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives even after transition to CIO.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity 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.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold Improvements	
Fixtures, fittings & equipment	10% on straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The charity's operational premises underwent overall refurbishment work and structural changes to holy worshipping sites with the third consecration ceremonies held post balance sheet date in June 2025. Fixed assets reflect the changes made to the year end.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).Accordingly impaired assets were identified and written off at the year end.

1.7 Cash and cash equivalents

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and legacies

	2026
	£
Gift aid	19,373
Donations and undiyal collections	379,917
Other income	4,338
	403,628

3 Charitable activities

	2026 £
Sales of tickets	255,133
Sponsorship (Ubayam)	72,480
Outdoor services	8,984
	336,597

4 Investments

	2026 £
Bank interest receivable	1,975
	1,975

5 Charitable activities

	Temple £	Socio-economic development costs £	Total 2026 £
Charity expenditure	416,999	-	416,999
Staff wages in Sri Lanka	-	10,212	10,212
Sunday school expenditure	-	1,320	1,320
Construction and maintenance		34,408	34,408
Other charitable socio-economic project cost		35,666	35,666
Food donation		25,304	25,304
	416,999	106,910	523,909
	416,999	106,910	523,909

6 Taxation

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

7 Tangible fixed assets

	Land and buildings	Leasehold improvements	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
Transferred from outgoing Trust	486,216	-	246,863	41,964	775,043
Additions	-	232,714	66,200	-	298,914
Revaluation	288,784	-	210,235	-	499,019
At 31 March 2026	775,000	232,714	523,298	41,964	1,572,976
Depreciation and impairment					
Transferred from outgoing Trust	-	-	-	4,196	4,196
Depreciation charged in the year	-	-	-	17,598	17,598
At 31 March 2026	-	-	-	21,794	21,794
Carrying amount					
At 31 March 2026	775,000	232,714	523,298	20,170	1,551,182

8 Debtors

	2026
	£
Amounts falling due within one year:	
Gross amounts owed by contract customers	12,750
Other debtors	84,532
	97,282

9 Creditors: amounts falling due within one year

	2026
	£
Other taxation and social security	511
Other creditors	2,762
Accruals and deferred income	1,050
	4,323

10 Analysis of net assets between funds

On 1April 2025, the operations, assets and liabilities of Eelapatheeswarar Aalayam (Trust), registered charity number 1125884 were transferred to Eelapatheeswarar Aalayam CIO, registered number 1190480. This transfer followed the trustees decision to convert the charity`s legal structure to a Charitable Incorporated Organisation (CIO). The net assets including the transferred sums totalled £1,826,605 at the year end and have been allocated to the unrestrictive reserves.

	Unrestricted funds 2026 £	Total 2026 £
Fund balances at 31 March 2026 are represented by:		
Tangible assets	1,551,182	1,551,182
Current assets/(liabilities)	275,423	275,423
	1,826,605	1,826,605