

Charity number: 1080704

Harrow Tamil School Association

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/08/2023**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2023**

TRUSTEES

Satkunam Senthuran

Mathan Mohan

Ahilan Sandirasekaram

Hema Suganthan

Navaratnam Suresh

Sanjeev Sivasambu

Sachithananathan Senthilvel

REGISTERED OFFICE

59 Canterbury Road

North Harrow

HA1 4PD

CHARITY NUMBER

1080704

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2023**

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FOR THE YEAR ENDED 31/08/2023
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2023

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was provision of Tamil language and Fine Arts teaching .

This report was approved by the Board of Trustees on

Sen Senthuran

Satkunam Senthuran

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARROW TAMIL SCHOOL ASSOCIATION

I report on the accounts of the charity for the year ended 31/08/2023 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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 2011 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.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

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 you as 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 EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or


.....

Date:

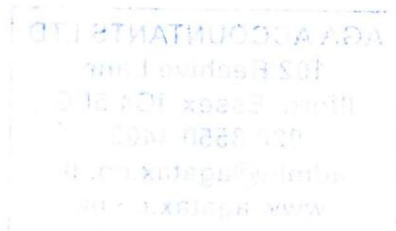
11th June 2024

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**Statement of Financial Activities
for the year ended 31/08/2023**

	Unrestric ted funds		2023 Total	2022 Total
	£	Restrict ed funds £	£	£
Income				
Income from generated funds				
Income from charitable activities	71,893	-	71,893	38,341
Total Income and endowments	71,893	-	71,893	38,341
Expenses				
Costs of generating funds				
Expenditure on Raised funds	1,775	-	1,775	-
Expenditure on Charitable activities	67,608	-	67,608	46,903
Total Expenses	69,383	-	69,383	46,903
Net gains on investments				
Net Income	2,510	-	2,510	(8,562)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	2,510	-	2,510	(8,562)
Total funds brought forward	22,616	-	22,616	31,178
Net funds carried forward	25,126	-	25,126	22,616

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



Harrow Tamil School Association

BALANCE SHEET AT 31/08/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	2	-	503
CURRENT ASSETS			
Stock		1,100	1,100
Debtors (amounts falling due within one year)	4	8,941	6,515
Cash at bank and in hand		<u>17,957</u>	<u>16,139</u>
		27,998	23,754
CREDITORS: Amounts falling due within one year	5	<u>2,872</u>	<u>1,641</u>
NET CURRENT ASSETS		<u>25,126</u>	<u>22,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,126</u>	<u>22,616</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		<u>25,126</u>	<u>22,616</u>
		<u>25,126</u>	<u>22,616</u>

For the year ending 31/08/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on and signed on their behalf by

Sen Senthuran

Satkunam Senthuran
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	straight line 25%
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1g. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 01/09/2022	2,012	2,012
At 31/08/2023	2,012	2,012
Depreciation		
At 01/09/2022	1,509	1,509
For the year	503	503
At 31/08/2023	2,012	2,012
Net Book Amounts		
At 31/08/2023	-	-
At 31/08/2022	503	503

3. STOCK

	2023 £	2022 £
Stock comprises:		
Stock	1,100	1,100
	1,100	1,100

Harrow Tamil School Association

4. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	3,325	900
Other debtors	<u>5,616</u>	<u>5,615</u>
	<u>8,941</u>	<u>6,515</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>2,872</u>	<u>1,641</u>
	<u>2,872</u>	<u>1,641</u>

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/08/2023 there were members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>22,616</u>	<u>71,893</u>	<u>(69,383)</u>	<u>-</u>	<u>25,126</u>
	<u>22,616</u>	<u>71,893</u>	<u>(69,383)</u>	<u>-</u>	<u>25,126</u>

8. RESTRICTED FUNDS

Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
£	£	£	£	£

Harrow Tamil School Association

**Incoming Resources
for the year ended 31/08/2023**

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Parents' Contributions		
Donations	2,777	1,760
Interest Receivable	70	1
Parents' Contributions	69,021	36,555
Membership fee	<u>25</u>	<u>25</u>
	<u>71,893</u>	<u>38,341</u>
	<u><u>71,893</u></u>	<u><u>38,341</u></u>
	<u><u>71,893</u></u>	<u><u>38,341</u></u>

Harrow Tamil School Association

**Expenses
for the year ended 31/08/2023**

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Purchases	<u>1,775</u>	<u>-</u>
	<u>1,775</u>	<u>-</u>
	<u>1,775</u>	<u>-</u>
Charitable Activities		
Teachers' Expenses	19,050	15,249
Rent and Room Hire	26,628	16,270
Event Costs	19,721	9,506
Insurance	499	435
Bad debts	-	4,460
IT and software	668	-
Stationery & office supplies	482	188
Subscriptions	35	292
Bank charges	22	-
Depreciation of equipment	<u>503</u>	<u>503</u>
	<u>67,608</u>	<u>46,903</u>
	<u>69,383</u>	<u>46,903</u>