

# ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK

England & Wales · Charity number 1088167

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2001-08-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 32A Oakmere Lane  
Potters Bar  
Hertfordshire  
EN6 5LT

**Phone** 07944345018

**Email** [spcukalumni@gmail.com](mailto:spcukalumni@gmail.com)

**Website** [www.patrician.org.uk](http://www.patrician.org.uk)

## Activities

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**Objects:** (1) TO ADVANCE THE EDUCATION OF STUDENTS ATTENDING ST PATRICK'S COLLEGE (SPC) JAFFNA, SRI LANKA BY ASSISTING IN THE PROVISION OF FACILITIES, EQUIPMENT, PREMISES AND OTHER ITEMS AT THE COLLEGE WHICH WOULD NOT OTHERWISE BE PROVIDED OUT OF STATUTORY FUNDS. (2) TO RELIEVE ORPHANED, PHYSICALLY HANDICAPPED AND OTHER STUDENTS IN NEED AT THE COLLEGE BY THE PROVISION OF MATERIAL AND FINANCIAL ASSISTANCE. (3) TO ASSIST IN THE PROVISION OF FACILITIES AT THE COLLEGE FOR THE EDUCATION, RECREATION AND OTHER LEISURE-TIME OCCUPATION OF THE INHABITANTS OF THE PENINSULAR IN WHICH THE COLLEGE IS LOCATED IN THE INTERESTS OF SOCIAL WELFARE AND SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

**Activities:** EDUCATION / TRAINING

## Classification

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- **How:** Provides Other Finance
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** JAFFNA, SRI LANKA
- Sri Lanka

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£45,313	£27,615	-	-
2023-09-30	£50,459	£36,648	-	-
2022-09-30	£43,254	£67,791	-	-
2021-09-30	£27,656	£28,083	-	-
2020-05-31	£43,616	£25,502	-	-

## Trustees

Name	Role	Appointed
Anton Dylan Constantine		2021-06-05
Anushan Arunalantham		2025-04-05
Chelvakumar Joseph Sabapathy		2021-06-05
DR ANTON SANDRASAGRA		
Desmond Joseph		2024-03-23
Dr Thavaratnam Nixon Thirumaran		2022-03-20
EDWIN GUNARATNAM		
JOSEPH GONSAL RAJMOHAN		
Joseph Mahendra Constantine		2012-03-28
Joseph Vetha louis		2020-10-10
Jude Andrew		2022-03-20
Justin Imayakanthan Navaratnam		2018-03-24
MR T D Rajasooriyer		2015-03-21
Marino Antonipillai		2020-10-10
Mario Constantine		2023-03-18
Piratheepan Casmer Gilberet		2025-04-05
Puvirajasinghe Romesh		2023-03-18
Rajeswaran Vakeesan		2020-10-10
Rasaratnam Shahjahan		2021-06-05

**ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK**

England & Wales - Charity number 1088167

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# Accounts

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# St. Patrick's College, Jaffna Alumni Association UK

Registered Charity No: 1088167

## Report and Accounts for the year ended

### 30th September 2024

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# St. Patrick's College Jaffna Alumni Association UK

**Registered Charity No: 1088167**

**Registered Address:**

19 Old Fields Road Sutton  
Surrey  
SM1 2NB  
United Kingdom

**Committee:**

<b>Ref No</b>	<b>Name</b>	<b>Position</b>
1.	Mr. Joseph Vethanayagam Louis	President
2.	Mr. Joseph Rajmohan	Vice President
3.	Mr. Anton Dylan Constantine	Vice President
4.	Mr. Marino Rostan Antonipillai	Secretary
5.	Mr Polinus Jehan Wincestus	Assistant Secretary
6.	Mr. Mario Constnatine	Treasurer
7.	Mr. Justin Imayakanthan Navaratnam	
8.	Mr. Devasagayam Edwin Gunaratnam	Social Secretary
9.	Mr. Jude Andrew	Assistant Social Secretary
10.	Mr. Joseph Constantine	Sports Secretary
11.	Mr. Terence Deva Rajasooriyar	Assistant Sports Secretary
12.	Dr. Anton Sandrasagara	Committee Members
13.	Dr Nicholas Rubakumar	Committee Members
14.	Mr. Anton Wilson Joseph	Committee Members
15.	Dr. Nixon Thirumaran	Committee Members
16.	Mr. Chelva Sabapathy	Committee Members
17.	Mr. Rajeswaran Vakeesan	Committee Members
18.	Mr. Rajsaratnam Shahjahan	Committee Members
19.	Mr Romesh Puvirajasinghe	Committee Members
20.	Mr Desmond Joseph	Committee Members
21.	Mr J Banujayan	Committee Members

**Independent Examiner**

Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11 Park Lane  
Hornchurch  
Essex RM11 1BB

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## REPORT OF THE TRUSTEES FOR THE YEAR 30 September 2024

The trustees, who are also directors of the charity for the purposes of the companies act, submit their annual report and the independently examined financial statements for the year ended 30 September 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2014 in preparing the annual report and financial statements for the charity.

### Principal Objects of this Charity as stated in the 'Governing Document'<sup>1</sup> are:

1. to advance the education of students attending St Patrick's College (SPC) Jaffna, Sri Lanka (the College) by assisting in the provision of facilities, equipment, premises and other items at the College which would not otherwise be provided out of statutory funds.
2. to relieve orphaned, physically handicapped and other students in need at the College by the provision of material and financial assistance.
3. to assist in the provision of facilities at the College for the education, recreation and other leisure-time occupation of the inhabitants of the Peninsular in which the College is located in the interests of social welfare and so that their conditions of life may be improved,"

### Review of Activities and future developments

The Statement of Financial Activities for the year is set out on page six of the financial statements.

### Trustees' responsibilities

Charity law 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 the surplus or deficit of the charity for the year. In preparing those financial statements the trustees have:

- Selected suitable accounting policies and then applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepared the financial statements on the going concern basis.

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## ***Report of the Trustees for the period ended 30 September 2024 (continued)***

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable accounting standards and statements of Recommended Practice (SORP) and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively.
  - Its assets are safeguarded against unauthorized use or disposition.
  - Proper records are maintained, and financial information used within the charity or for publication, are reliable.
- The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

A strategic plan and annual event budgets approved by the trustees/exco

Regular consideration by the trustees of financial results and variance from budgets.

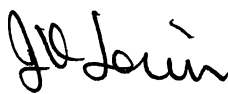
Delegation of authority and segregation of duties.

Identification and management of risks.

### **Independent Examiner**

A resolution proposing that Somar & Co. be re-appointed as the independent examiner of the Charity will be put to the Annual General Meeting.

This report was approved by the executive committee.



**Joseph Vethanayagam Louis**

Trustee / President



**Mario Suji Constantine**

Trustee / Treasurer

# St. Patrick's College Jaffna Alumni Association UK

**Registered Charity No: 1088167**

## **Independent Examiner's Report to the Trustees of St Patrick's College Jaffna Alumni Association – UK**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30/09/2024 which are set out on pages 6 to 9.

### **Responsibilities of trustees.**

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").

### **Basis of independent examiner's report**

I report in respect of my examination of the Charity'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.

### **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 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
- 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.

Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11, Park Lane  
Hornchurch  
Essex RM11 1BB

Date: 24 March 2025

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Statement of Income & Expenditure

for the year ended 30 September 2024

	Notes	Restricted Funds £	Un restricted Funds £	30-Sep-24 £	30-Sep-23 £
<b><u>Incoming Resources</u></b>					
Membership Fees General Members		0	1,062	1,062	1,015
Membership Fees Life Membership		0	0	0	300
Donation - Perpetual Fund		109	0	109	354
Donation – Laptop Appeal		0	0	0	736
Donation – Student Scholarship		0	0	0	20
Donation – Anton Bithday		50	0	50	0
Donation – IT Project		1,805	0	1,805	0
Donation – Special Seminar		250	0	250	0
Donation - Bishop		0	0	0	300
Donation – Other	9	0	3,647	3,647	3,792
Gift aid tax credit		0	0	0	1,548
Bank Interest Income	10	13,474	915	14,389	11,692
Sports Gains		0	530	530	408
Other Income		0	90	90	45
Exchange Gain	2&7	3,416	0	3,416	0
Income from Functions		0	19,965	19,965	29,978
<b>Total Incoming Resources</b>		<b>19,104</b>	<b>26,209</b>	<b>45,313</b>	<b>50,459</b>
<b><u>Resources Expended</u></b>					
Un / Restricted funds paid out	8	3,044	4,526	7,570	21,185
Accountancy Fees		0	300	300	300
Unrealised exchange differences	7	0	0	0	1,599
Admin expenses		0	160	160	160
Sports & Welfare		0	2,027	2,028	1,617
Shipping and other expenses		0	0	0	807
Withholding Tax		2,988	0	2,988	0
Expenses for the functions		0	14,570	14,570	10,981
<b>Total Resources Expended</b>		<b>6,032</b>	<b>21,583</b>	<b>27,615</b>	<b>36,648</b>
<b>Net Incoming (Outgoing) Resources</b>		<b>13,072</b>	<b>4,626</b>	<b>17,698</b>	<b>13,811</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## BALANCE SHEET

**as at 30 September 2024**

	Notes			30-Sep-24	30-Sep-23
				£	£
<b><u>NET ASSETS</u></b>					
Accrued Income (Interest)	2			10,130	56,273
Prepayments & Accruals	3			(300)	(900)
Bank Deposits	4			144,630	84,967
Cash at bank	5			71,117	67,540
				<b>225,577</b>	<b>207,880</b>
<b><u>ACCUMULATED FUNDS</u></b>					
Unrestricted Funds				29,297	24,671
Restricted Funds	7			196,279	183,207
				<b>225,577</b>	<b>207,880</b>
		<b>Restricted</b>	<b>Un- restricted</b>	30-Sep-24	30-Sep-23
<b><u>MOVEMENT OF FUNDS</u></b>					
Balance brought forward as at 1st October		183,207	24,671	207,878	194,069
Net Incoming/(Outgoing) Resources for the year		13,072	4,626	17,698	13,811
Balance carried forward as at 30 <sup>th</sup> Sep		<u>196,279</u>	<u>29,297</u>	<b>225,577</b>	<b>207,880</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Notes to the accounts

for the year ended 30 September 2024

30-Sep-24

30-Sep-23

### 1. Accounting Policies

The principal accounting policies are summarised below. The Financial Statements (The Accounts) present a true and fair view and the accounting policies have been applied consistently throughout the period and in the preceding year.

#### a. Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) and FRS 102 as well as applicable charitable law.

#### b. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

#### c. Resources expended.

Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs of an incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

#### d. Going concern

The trustees consider that there are no material uncertainties about the SPC AA UK's ability to continue as going concern. The charity has sufficient funds to cover its financial commitments and there are no material uncertainties affecting the current year's accounts.

#### e. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are subjected to restricted funds earmarked by the trustees for particular purpose. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the term of an appeal.

			<b>Exchange loss on opening balance</b>	<b>£</b>	<b>£</b>
<b>2. <u>Accrued Income (Interest)</u></b>	<b>As at 01/10/23</b>	<b>Interest for the Period</b>			
NDB Bank	29,417	(23,671)	706	6,452	29,417
Commercial Bank	26,856	(23,839)	661	3,678	26,856
	<b>56,273</b>	<b>(47,510)</b>	<b>1,367</b>	<b>10,130</b>	<b>56,273</b>
<b>3. <u>Accruals &amp; Prepayments</u></b>				<b>£</b>	<b>£</b>
Accruals – Independent Examiner				300	900
				<b>300</b>	<b>900</b>
<b>4. <u>Deposits</u></b>				<b>£</b>	<b>£</b>
Bank of Baroda London				0	383
NDB Bank				71,847	41,287
Commercial Bank				72,783	43,298
				<b>144,630</b>	<b>84,967</b>
<b>5. <u>Cash at Bank</u></b>				<b>£</b>	<b>£</b>
Barclays Bank Current account				9,852	5,190
Barclays Bank Premium				61,240	62,326
Bank of Ceylon (London)				24	24
				<b>71,117</b>	<b>67,540</b>
<b>6. <u>Membership Fees General Members</u></b>					Schedules attached separately
<b><u>Membership Fees Life Membership</u></b>					Schedules attached separately
<b>7. <u>Restricted Funds</u></b>				<b>£</b>	<b>£</b>
	<b>Balance as at 01/10/23</b>	<b>Incoming Resource</b>	<b>Outgoing Resources</b>		
PPF	2,421	109	0	2,530	2,421
Transfer from Unrestricted	35,841	0	0	35,841	35,841
Technology Lab	300	0	0	300	300
Accrued Interest	56,273	(47,510)	1,367	10,130	56,273
Student Scholarship	1,555	0	0	1,555	1,555
IT Project	1,832	1,805	(2,644)	993	1,832
Special Seminar Donations	0	250	0	250	0
Bishop Donation	300	0	(300)	0	300
Deposits	84,585	57,997	2,049	144,630	84,585
Donation – Anton Birthday Gift	0	50	0	50	0
Mariasoosai Master	100	0	(100)	0	100
	<b>183,207</b>	<b>12,701</b>	<b>372</b>	<b>196,279</b>	<b>183,207</b>

<b>8. <u>Restricted/Unrestricted Paid out</u></b>	<b><u>Restricted</u></b>	<b><u>Un restricted</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
Remitted to School	2,644	3,846	6,490	20,189
Master Memorial	100	0	100	0
English Project	0	0	0	0
Website	0	680	680	0
Donation-Bishop	300	0	300	996
	<b><u>3,044</u></b>	<b><u>4,526</u></b>	<b><u>7,570</u></b>	<b><u>21,185</u></b>

<b>9. <u>Other Donation</u></b>	<b><u>Restricted</u></b>	<b><u>Un restricted</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
Mariasoosai Master	0	0	0	100
Other Donation	0	100	100	0
General Donation	0	2,247	2,247	2,568
Amazon Smiles Donation	0	0	0	12
Sports Donation	0	1,300	1,300	1,113
	<b><u>0</u></b>	<b><u>3,647</u></b>	<b><u>3,647</u></b>	<b><u>3,792</u></b>

<b>10. <u>Interest Income</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
Restricted	13,474	11,616
Unrestricted	915	346
	<b><u>14,389</u></b>	<b><u>11,962</u></b>

**ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK**

England & Wales - Charity number 1088167

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# Accounts

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# St. Patrick's College, Jaffna Alumni Association UK

Registered Charity No: 1088167

## Report and Accounts for the year ended

### 30th September 2023

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# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Registered Address:

19 Old Fields Road Sutton  
Surrey  
SM1 2NB  
United Kingdom

## Committee:

Ref No	Name	Position
1.	Mr. Joseph Vethanayagam Louis	President
2.	Dr. Mariasoosai Pathmarajah	Vice President
3.	Mr. Joseph Rajmohan	Vice President
4.	Mr. Marino Rostan Antonipillai	Secretary
5.	Mr. Anton Dylan Constantine	Assistant Secretary
6.	Mr. Justin Imayakanthan Navaratnam	Treasurer
7.	Mr. Mario Constnatine	Assistant Treasurer
8.	Mr. Devasagayam Edwin Gunaratnam	Social Secretary
9.	Mr. Jude Andrew	Assistant Social Secretary
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19.	Mr. Romesh Puvirajasinghe	Committee Members
20.	Mr. Polinus Jehan Winesslus	Committee Members
21.	Mr. Mariflo Mariyanayagam	Committee Members

## Independent Examiner

Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11 Park Lane  
Hornchurch  
Essex RM11 1BB

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## REPORT OF THE TRUSTEES FOR THE YEAR 30 September 2023

The trustees, who are also directors of the charity for the purposes of the companies act, submit their annual report and the audited financial statements for the year ended 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2014 in preparing the annual report and financial statements for the charity.

### Principal Objects of this Charity as stated in the 'Governing Document'<sup>1</sup> are:

1. to advance the education of students attending St Patrick's College (SPC) Jaffna, Sri Lanka (the College) by assisting in the provision of facilities, equipment, premises and other items at the College which would not otherwise be provided out of statutory funds.
2. to relieve orphaned, physically handicapped and other students in need at the College by the provision of material and financial assistance.
3. to assist in the provision of facilities at the College for the education, recreation and other leisure-time occupation of the inhabitants of the Peninsular in which the College is located in the interests of social welfare and so that their conditions of life may be improved,"

### Review of Activities and future developments

The Statement of Financial Activities for the year is set out on page six of the financial statements.

### Trustees' responsibilities

Charity law 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 the surplus or deficit of the charity for the year. In preparing those financial statements the trustees have:

- Selected suitable accounting policies and then applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepared the financial statements on the going concern basis.

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## ***Report of the Trustees for the period ended 30 September 2023 (continued)***

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable accounting standards and statements of Recommended Practice (SORP) and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively.
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The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

A strategic plan and annual event budgets approved by the trustees/exco

Regular consideration by the trustees of financial results and variance from budgets.

Delegation of authority and segregation of duties.

Identification and management of risks.

### **Independent Examiner**

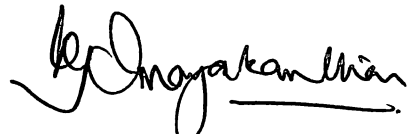
A resolution proposing that Somar & Co. be re-appointed as the independent examiner of the Charity will be put to the Annual General Meeting.

This report was approved by the executive committee.



**Joseph Vethanayagam Louis**

Trustee / President



**Justin Imayakanthan Navaratnam**

Trustee / Treasurer

# St. Patrick's College Jaffna Alumni Association UK

**Registered Charity No: 1088167**

## **Independent Examiner's Report to the Trustees of St Patrick's College Jaffna Alumni Association - UK**

I report to the trustees on my examination of the accounts of the above charity for the year ended 30/09/2023 which are set out on pages 6 to 9.

### **Responsibilities of trustees.**

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").

### **Basis of independent examiner's report**

I report in respect of my examination of the Charity'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.

### **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 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
- 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.

*Somar & Co*

Somar & Co  
Certified Practising Accountants and Tax Consultants  
11, Park Lane  
Hornchurch  
Essex RM11 1BB

Date: 26 February 2024

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Statement of Income & Expenditure

for the year ended 30 September 2023

	Notes	Restricted Funds	Un restricted Funds	30-Sep-23		30-Sep-22
		£	£	£		£
<b><u>Incoming Resources</u></b>						
Membership Fees General Members		0	1,015	1,015		638
Membership Fees Life Membership		0	300	300		375
Donation - Perpetual Fund		354	0	354		456
Donation – Laptop Appeal		736	0	736		13,209
Donation – Student Scholarship		20	0	20		100
Donation – Dominic Master		0	0	0		350
Donation – English Project		0	0	0		1,172
Donation - Website		0	0	0		1,400
Donation - Bishop		300	0	300		0
Donation – Other	9	100	3,692	3,792		9,379
Gift aid tax credit		0	1,548	1,548		4,013
Bank Interest Income	10	11,616	346	11,962		11,866
TSSA Gains		0	408	408		296
Other Income			45	45		0
Income from Functions		0	29,978	29,978		0
<b>Total Incoming Resources</b>		<b>13,126</b>	<b>37,333</b>	<b>50,459</b>		<b>43,254</b>
<b><u>Resources Expended</u></b>						
Un / Restricted funds paid out	8	14,047	7,138	21,185		11,359
Accountancy Fees		0	300	300		300
Unrealised exchange differences	7	1,599	0	1,599		52,812
Admin expenses		0	160	160		314
Sports & Welfare		0	1,617	1,617		825
Shipping & Other Expenses		0	807	807		2,182
Expenses for the functions		0	10,981	10,981		0
<b>Total Resources Expended</b>		<b>15,646</b>	<b>21,002</b>	<b>36,648</b>		<b>67,791</b>
<b>Net Incoming (Outgoing) Resources for the year</b>		<b>(2,520)</b>	<b>16,330</b>	<b>13,811</b>		<b>(24,537)</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## BALANCE SHEET

as at 30 September 2023

	Notes			30-Sep-23	30-Sep-22
				£	£
<b>NET ASSETS</b>					
Accrued Income (Interest)	2			56,273	45,189
Prepayments & Accruals	3			(900)	(600)
Bank Deposits	4			84,967	86,116
Cash at bank	5			67,540	63,366
				<b>207,880</b>	<b>194,070</b>
<b>ACCUMULATED FUNDS</b>					
Unrestricted Funds				24,671	8,341
Restricted Funds	7			183,208	185,728
				<b>207,880</b>	<b>194,070</b>
		<b>Restricted</b>	<b>Un- restricted</b>	30-Sep-23	30-Sep-22
<b>MOVEMENT OF FUNDS</b>					
Balance brought forward as at 1st Sep		185,728	8,341	194,069	218,607
Net Incoming/(Outgoing) Resources for the year		(2,520)	16,330	13,811	(427)
Balance carried forward as at 30 <sup>th</sup> Sep		<u><b>183,208</b></u>	<u><b>24,671</b></u>	<b>207,880</b>	<b>194,070</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Notes to the accounts

for the year ended 30 September 2023

30-Sep-23

30-Sep-22

### 1. Accounting Policies

The principal accounting policies are summarised below. The Financial Statements (The Accounts) present a true and fair view and the accounting policies have been applied consistently throughout the period and in the preceding year.

#### a. Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) and FRS 102 as well as applicable charitable law.

#### b. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

#### c. Resources expended.

Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs of an incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

#### d. Going concern

The trustees consider that there are no material uncertainties about the SPC AA UK's ability to continue as going concern. The charity has sufficient funds to cover its financial commitments and there are no material uncertainties affecting the current year's accounts.

#### e. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are subjected to restricted funds earmarked by the trustees for particular purpose. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the term of an appeal.

	As at 01/10/22	Interest for the Period	Exchange loss on opening balance	£	£
<b>2. <u>Accrued Income (Interest)</u></b>					
NDB Bank	23,912	5,787	(282)	29,417	23,912
Commercial Bank	21,276	5,829	(249)	26,856	21,276
	<b>45,188</b>	<b>11,616</b>	<b>(531)</b>	<b>56,273</b>	<b>45,189</b>
<b>3. <u>Accruals &amp; Prepayments</u></b>				£	£
Accruals – Independent Examiner				900	600
				<b>900</b>	<b>600</b>
<b>4. <u>Deposits</u></b>				£	£
Bank of Baroda London				383	463
NDB Bank				41,287	41,808
Commercial Bank				43,298	43,844
				<b>84,967</b>	<b>86,116</b>
<b>5. <u>Cash at Bank</u></b>				£	£
Barclays Bank Current account				5,190	8,642
Barclays Bank Premium				62,326	54,699
Bank of Ceylon (London)				24	24
				<b>67,540</b>	<b>63,366</b>
<b>6. <u>Membership Fees General Members</u></b>				Schedules attached separately	
<b><u>Membership Fees Life Membership</u></b>				Schedules attached separately	
<b>7. <u>Restricted Funds</u></b>				£	£
	<b>Balance as at 01/10/22</b>	<b>Incoming Resource</b>	<b>Outgoing Resources</b>		
PPF	2,067	354	0	2,421	2,067
Transfer from Unrestricted	35,832	21	(13)	35,840	35,840
Technology Lab	300	0	0	300	300
Accrued Interest	45,189	11,616	(531)	56,273	45,189
Student Scholarship	2,531	20	(996)	1,555	2,531
Laptop Appeal	14,147	736	(13,051)	1,832	14,147
Website Donation	(13)	13	0	0	(13)
English Project Donation	21	0	(21)	0	21
Deposits	85,653	0	(1,068)	84,585	85,653
Donation - Bishop	0	300	0	300	0
Mariososai Master	0	100	0	100	0
	<b>185,727</b>	<b>13,160</b>	<b>(15,680)</b>	<b>183,207</b>	<b>185,727</b>

<b>8. <u>Restricted/Unrestricted Paid out</u></b>	<b><u>Restricted</u></b>	<b><u>Un restricted</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
Remitted to School	13,051	7,138	20,189	7,803
Dominic Master Memorial	0	0	0	350
English Project	0	0	0	1,443
Website	0	0	0	1,763
Student Scholarship	996	0	0	0
	<b><u>14,047</u></b>	<b><u>7,138</u></b>	<b><u>21,185</u></b>	<b><u>11,359</u></b>
<b>9. <u>Other Donation</u></b>	<b><u>Restricted</u></b>	<b><u>Un restricted</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
Mariasoosai Master	100	0	100	0
Sports Donation		1,113	1,113	390
General Donation		2,568	2,568	8,730
Amazon Smiles Donation		12	12	59
Dinner Dance Donation		0	0	200
	<b><u>100</u></b>	<b><u>3,692</u></b>	<b><u>3,792</u></b>	<b><u>9,379</u></b>
<b>10. <u>Interest Income</u></b>			<b><u>£</u></b>	<b><u>£</u></b>
Restricted			11,616	11,844
Unrestricted			346	22
			<b><u>11,962</u></b>	<b><u>11,866</u></b>

**ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK**

England & Wales - Charity number 1088167

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# Accounts

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# St. Patrick's College, Jaffna Alumni Association UK

Registered Charity No: 1088167

## Report and Accounts for the period ended

### 30th September 2022

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# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

Registered Address:

19 Old Fields Road Sutton  
Surrey  
SM1 2NB  
United Kingdom

Ref No	Name	Position
1.	Joseph Rajmohan	President
2.	Dr. Mariasoosai Pathmarajah	Vice President
3.	Mr. Terence Deva Rajasooriyar	Vice President
4.	Mr. Joseph Vethanayagam Louis	Secretary
5.	Mr. Marino Rostan Antonipillai	Assistant Secretary
6.	Mr. Justin Imayakanthan Navaratnam	Treasurer
7.	Mr. Rajeswaran Vakeesan	Assistant Treasurer
8.	Mr. Devasagayam Edwin Gunaratnam	Social Secretary
9.	Mr. Jeganathan Banujayan	Sports Secretary.
10.	Mr. Anton Wilson Joseph	Assistant Sports Secretary
11.	Dr. Anton Sandrasagara	Committee Members
12.	Dr Nicholas Rubakumar	Committee Members
13.	Mr. Joseph Constantine	Committee Members
14.	Mr. Fabian Swampillai	Committee Members
15.	Mr. Ramesh Ramo	Committee Members
16.	Mr. Jeremy Jeyarajah	Committee Members
17.	Mr. Amir Louis	Committee Members
18.	Mr. Anton Dylan Constantine	Committee Members
19.	Mr. Chelva Sabapathy	Committee Members
20.	Mr Manoj Rasiah	Committee Members
21.	Mr. Rajsaratnam Shahjahan	Committee Members

Independent Examiner

Somar & Co  
Certified Practising Accountants and Tax Consultants  
11 Park Lane  
Hornchurch  
Essex RM11 1BB

Bankers

Barclays Bank plc  
Ruislip Branch  
54 High Street, Ruislip,  
Middlesex,  
HA4 7AT

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## REPORT OF THE TRUSTEES FOR THE YEAR PERIOD 30 September 2022

The trustees, who are also directors of the charity for the purposes of the companies act, submit their annual report and the audited financial statements for the period ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2014 in preparing the annual report and financial statements for the charity.

### Principal Objects of this Charity as stated in the 'Governing Document'<sup>1</sup> are:

1. to advance the education of students attending St Patrick's College (SPC) Jaffna, Sri Lanka (the College) by assisting in the provision of facilities, equipment, premises and other items at the College which would not otherwise be provided out of statutory funds.
2. to relieve orphaned, physically handicapped and other students in need at the College by the provision of material and financial assistance.
3. to assist in the provision of facilities at the College for the education, recreation and other leisure-time occupation of the inhabitants of the Peninsular in which the College is located in the interests of social welfare and so that their conditions of life may be improved,"

### Review of Activities and future developments

The Statement of Financial Activities for the year is set out on page six of the financial statements.

### Trustees' responsibilities

Charity law 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 the surplus or deficit of the charity for the year. In preparing those financial statements the trustees have:

- Selected suitable accounting policies and then applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepared the financial statements on the going concern basis.

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## *Report of the Trustees for the period ended 30 September 2022 (continued)*

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable accounting standards and statements of Recommended Practice (SORP) and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorized use or disposition.
- Proper records are maintained, and financial information used within the charity or for publication, are reliable.

The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

A strategic plan and annual event budgets approved by the trustees

Regular consideration by the trustees of financial results and variance from budgets.

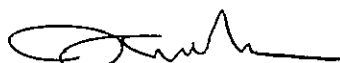
Delegation of authority and segregation of duties.

Identification and management of risks.

### **Independent Examiner**

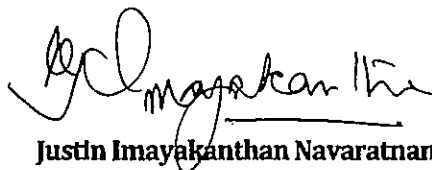
A resolution proposing that Somar & Co. be re-appointed as the independent examiner of the Charity will be put to the Annual General Meeting.

This report was approved by the executive committee.



**Rajmohan Joseph**

Trustee / President



**Justin Imayakanthan Navaratnam**

Trustee / Treasurer

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## **Independent Examiner's Report to the Trustees of St Patrick's College Jaffna Alumni Association – UK**

I report to the trustees on my examination of the accounts of the above charity for the period ended 30/09/2022 which are set out on pages 6 to 9.

### **Responsibilities of trustees.**

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").

### **Basis of independent examiner's report**

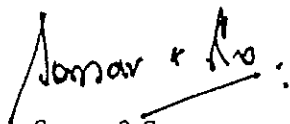
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 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
- 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.



Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11, Park Lane  
Hornchurch  
Essex RM11 1BB

Date: February 2023

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Statement of Income & Expenditure

for the period 01 October 2021 to 30 September 2022

	Notes	Restricted Funds £	Un restricted Funds £	30-Sep-22 £		31-Sep-21 £
<b><u>Incoming Resources</u></b>						
Membership Fees General Members		0	638	638		745
Membership Fees Life Membership		0	375	375		300
Income from Functions		0	0	0		0
Donation - Perpetual Fund		456	0	456		569
Donation - Laptop Appeal		13,209	0	13,209		2,208
Donation - Student Scholarship		100	0	100		1,260
Donation - Generator		0	0	0		1,170
Donation - Other	8	0	9,379	9,379		1,675
Donation - Dominic Master		350	0	350		0
Donation - English Project		1,172	0	1,172		0
Donation - Website		1400	0	1,400		0
Gift aid tax credit		1,554	2,459	4,013		898
Bank Interest Income	9	11,844	22	11,866		18,810
Other-TSSA Gains		0	296	296		121
<b>Total Incoming Resources</b>		<b>30,085</b>	<b>13,168</b>	<b>43,254</b>		<b>27,656</b>
<b><u>Resources Expended</u></b>						
Expenses - Functions		0	0	0		0
Bank Charges		0	0	0		0
Un / Restricted funds paid out	10	3,556	7,803	11,359		5,988
Accountancy Fees		0	300	300		300
Unrealised exchange differences		52,812	0	52,812		18,504
Admin expenses		0	314	314		328
Sports & Welfare		0	825	825		659
Shipping & Other Expenses		2,182	0	2,182		2,303
<b>Total Resources Expended</b>		<b>58,549</b>	<b>9,242</b>	<b>67,791</b>		<b>28,083</b>
<b>Net Incoming (Outgoing) Resources for the year</b>		<b>(28,464)</b>	<b>3,926</b>	<b>(24,537)</b>		<b>(427)</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## BALANCE SHEET

as at 30 September 2022

	Notes			30-Sep-22	30-Sep-21
				£	£
<b>NET ASSETS</b>					
Debtors	2			0	15
Accrued Income (Interest)	3			45,189	48,19
Prepayments & Accruals	4			(600)	(300
Bank Deposits	5			86,116	124,16
Cash at bank	6			63,366	46,48
				<b>194,070</b>	<b>218,60</b>
<b>ACCUMULATED FUNDS</b>					
Unrestricted Funds				8,341	4,41
Restricted Funds	7			185,728	214,19
				<b>194,070</b>	<b>218,60</b>
		<b>Restricted</b>	<b>Un- restricted</b>	<b>30-Sep-22</b>	<b>31-Sep-21</b>
<b>MOVEMENT OF FUNDS</b>					
Balance brought forward as at 1 Oct 21		214,192	4,415	218,607	218,65
Net Incoming/(Outgoing) Resources for the year		28,464	3,926	(24,537)	(427
Transfer from Donation		0	0	0	37
Balance carried forward as at 30 Sep 22		<b>185,728</b>	<b>8,341</b>	<b>194,070</b>	<b>218,60</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Notes to the accounts

for the period ended 30 September 2022

### 1. Accounting Policies

The principal accounting policies are summarised below. The Financial Statements (The Accounts) present a true and fair view and the accounting policies have been applied consistently throughout the period and in the preceding year.

#### a. **Basis of preparation**

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) and FRS 102 as well as applicable charitable law.

#### b. **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

#### c. **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs of an incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

#### d. **Going concern**

The trustees consider that there are no material uncertainties about the SPC AA UK's ability to continue as going concern. The Covid19 pandemic has had an impact on the charity's fundraising income, but the charity has sufficient funds (£ 4,300 - Un restricted and £215,000 Restricted) to cover its financial commitments. Further the Charity is actively involving in fund raising programme during post year end. There are no material uncertainties affecting the current year's accounts.

#### e. **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are subjected to restricted funds earmarked by the trustees for particular purpose. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the term of an appeal.

<b>2. Debtors</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Dinner Dance	<u>0</u>	<u>155</u>
	<b>0</b>	<b>155</b>

<b>3. Accrued Income (Interest)</b>	<b>As at 01/10/21</b>	<b>Interest for Period</b>	<b>Exchange Loss</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
NDB Bank	25,930	5,941	(7,959)	23,912	25,930
Commercial bank	<u>22,179</u>	<u>5,903</u>	<u>(6,805)</u>	<u>21,276</u>	<u>22,179</u>
	<b>48,109</b>	<b>11,844</b>	<b>14,765</b>	<b>45,189</b>	<b>48,109</b>

<b>4. Prepayments &amp; Accruals</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Accruals-Independent examiner	<u>600</u>	<u>300</u>
	<b>600</b>	<b>300</b>

<b>5. Bank Deposit</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Bank of Baroda London Br	463	463
NDB Bank	41,808	60,380
Commercial Bank	<u>43,844</u>	<u>63,320</u>
	<b>86,116</b>	<b>124,163</b>

<b>6. Cash at Bank</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Barclays Bank Current accounts	8,642	6,779
Barclays Bank BPA	54,699	39,677
Bo Ceylon (London)	<u>24</u>	<u>24</u>
	<b>63,366</b>	<b>46,481</b>

<b>7. Restricted Fund</b>	<b>Balance as at 01/10/22</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
PPF	1,611	456	0	2,067	1,611
Transfer from unrestricted	35,832	0	0	35,832	35,832
Technology lab	300	0	0	300	300
Accrued Interest	48,109	11,844	(14,765)	45,189	48,109
Student scholarship	2,431	100		2,531	
Laptop Appeal	2,208	14,120	(2,182)	14,147	2,431
Dominic Master donation		350	(350)	0	2,208
Website		1,750	(1,763)	(13)	0
English Project		1,465	(1,443)	21	0
Deposit	<u>123,700</u>	<u></u>	<u>(38,047)</u>	<u>85,653</u>	<u>123,700</u>
	<b>214,191</b>	<b>28,621</b>	<b>(58,549)</b>	<b>185,728</b>	<b>214,191</b>

<b>8. Other Donation</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Cricket Donation	390	353
General Donation	8,730	922
Amazon Smile Donation	59	0
Dinner Dance 2022 Donation	<u>200</u>	<u>200</u>
	<b>9,379</b>	<b>1,675</b>

<b>9. Interest Income</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Restricted Interest Income	18,844	18,733
Unrestricted Interest Income	<u>22</u>	<u>77</u>
	<b>18,866</b>	<b>18,810</b>

<b>10. Un/Restricted Funds Paid Out</b>	<b>Restricted Fund</b>	<b>Unrestricted Funds</b>	<b>30 Sep 2022</b>	<b>30 Sep 2021</b>
Remitted to College	0	7,803	7,803	4,364
Dominic Masters Memorial Payment	350	0	350	0
English Project	1,443	0	1,443	0
Website	1,763	0	1,763	0
Student-Scholarship	0	0	0	554
Generator Fund	0	0	0	1,070
	<b>3,556</b>	<b>7,803</b>	<b>11,359</b>	<b>5,988</b>

**ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK**

England & Wales - Charity number 1088167

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# Accounts

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# **St. Patrick's College, Jaffna Alumni Association UK**

Registered Charity No: 1088167

## **Report and Accounts for the period ended**

### **30th September 2021**

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# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

**Registered Address:**

19 Old Fields Road Sutton  
Surrey  
SM1 2NB  
United Kingdom

Ref No	Name	Position
1.	Joseph Rajmohan	President
2.	Dr. Mariasoosai Pathmarajah	Vice President
3.	Mr. Terence Deva Rajasooriyar	Vice President
4.	Mr. Joseph Vethanayagam Louis	Secretary
5.	Mr. Marino Rostan Antonipillai	Assistant Secretary
6.	Mr. Justin Imayakanthan Navaratnam	Treasurer
7.	Mr. Rajeswaran Vakeesan	Assistant Treasurer
8.	Mr. Devasagayam Edwin Gunaratnam	Social Secretary
9.	Mr. Jeganathan Banujayan	Sports Secretary.
10.	Mr. Anton Wilson Joseph	Assistant Sports Secretary
11.	Dr. Anton Sandrasagara	Committee Members
12.	Dr Nicholas Rubakumar	Committee Members
13.	Mr. Joseph Constantine	Committee Members
14.	Mr. Fabian Swampillai	Committee Members
15.	Mr. Ramesh Ramo	Committee Members
16.	Mr. Jeremy Jeyarajah	Committee Members
17.	Mr. Amir Louis	Committee Members
18.	Mr. Anton Dylan Constantine	Committee Members
19.	Mr. Chelva Sabapathy	Committee Members
20.	Mr Manoj Rasiah	Committee Members
21.	Mr.Rajsaratnam Shahjahan	Committee Members

**Independent Examiner**

Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11 Park Lane  
Hornchurch  
Essex RM11 1BB

**Bankers**

Barclays Bank plc  
Ruislip Branch  
54 High Street, Ruislip,  
Middlesex,  
HA4 7AT

# **St. Patrick's College Jaffna Alumni Association UK**

Registered Charity No: 1088167

## **REPORT OF THE TRUSTEES FOR THE YEAR PERIOD 30 September 2021**

The trustees, who are also directors of the charity for the purposes of the companies act, submit their annual report and the audited financial statements for the period ended 30 September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2014 in preparing the annual report and financial statements for the charity.

### **Principal Objects of this Charity as stated in the 'Governing Document' are:**

1. to advance the education of students attending St Patrick's College (SPC) Jaffna, Sri Lanka (the College) by assisting in the provision of facilities, equipment, premises and other items at the College which would not otherwise be provided out of statutory funds.
2. to relieve orphaned, physically handicapped and other students in need at the College by the provision of material and financial assistance.
3. to assist in the provision of facilities at the College for the education, recreation and other leisure-time occupation of the inhabitants of the Peninsular in which the College is located in the interests of social welfare and so that their conditions of life may be improved,"

### **Review of Activities and future developments**

The Statement of Financial Activities for the year is set out on page six of the financial statements.

### **Trustees' responsibilities**

Charity law 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 the surplus or deficit of the charity for the year. In preparing those financial statements the trustees have:

- Selected suitable accounting policies and then applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepared the financial statements on the going concern basis.

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## ***Report of the Trustees for the period ended 30 September 2021 (continued)***

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable accounting standards and statements of Recommended Practice (SORP) and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively.
  - Its assets are safeguarded against unauthorized use or disposition.
  - Proper records are maintained, and financial information used within the charity or for publication, are reliable.
- The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

A strategic plan and annual event budgets approved by the trustees/exco

Regular consideration by the trustees of financial results and variance from budgets.

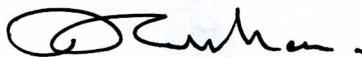
Delegation of authority and segregation of duties.

Identification and management of risks.

### **Independent Examiner**

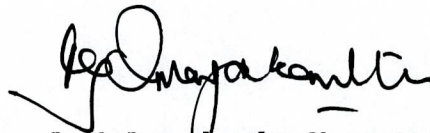
A resolution proposing that Somar & Co. be re-appointed as the independent examiner of the Charity will be put to the Annual General Meeting.

This report was approved by the executive committee.



**Rajmohan Joseph**

Trustee / President



**Justin Imayakanthan Navaratnam**

Trustee / Treasurer

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## **Independent Examiner's Report to the Trustees of St Patrick's College Jaffna Alumni Association - UK**

I report to the trustees on my examination of the accounts of the above charity for the period ended 30/09/2021 which are set out on pages 6 to 9.

### **Responsibilities of trustees.**

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").

### **Basis of independent examiner's report**

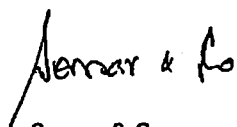
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 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
- 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.



Somar & Co  
Certified Practising Accountants and Tax Consultants  
11, Park Lane  
Hornchurch  
Essex RM11 1BB

Date: February 2022

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Statement of Income & Expenditure

for the period 01 June 2020 to 30 September 2021

	Notes	Restricted Funds	Un restricted Funds	30-Sep-21		31-May-20
		£	£	£		£
<b><u>Incoming Resources</u></b>						
Membership Fees General Members		0	745	745		674
Membership Fees Life Membership		0	300	300		300
Income from Functions		0	0	0		19,256
Donation - Perpetual Fund		569	0	569		742
Donation - Laptop Appeal		2,208	0	2,208		0
Donation - Student Scholarship		1,260	0	1,260		1,140
Donation - Generator		1,170	0	1,170		0
Donation - Other			1,675	1,675		0
Gift aid tax credit		0	898	898		1,686
Bank Interest Income	4	18,733	77	18,810		19,818
Other-TSSA Gains		0	121	121		0
<b>Total Incoming Resources</b>		<b>23,840</b>	<b>3,816</b>	<b>27,656</b>		<b>43,616</b>
<b><u>Resources Expended</u></b>						
Expenses - Functions		0	0	0		14,408
Bank Charges		0	0	0		2
Un / Restricted funds paid out		1,624	4,364	5,988		2,877
Accountancy Fees		0	300	300		300
Unrealised exchange differences		18,504	0	18,504		6,679
Admin expenses		0	328	328		812
Sports & Welfare		0	659	659		425
Shipping & Other Expenses		0	2,303	2,303		0
<b>Total Resources Expended</b>		<b>20,128</b>	<b>7,954</b>	<b>28,083</b>		<b>25,503</b>
<b>Net Incoming (Outgoing) Resources for the year</b>		<b>3,712</b>	<b>(4,139)</b>	<b>(427)</b>		<b>18,113</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## BALANCE SHEET

as at 30 September 2021

	Notes			30-Sep-21	31-May-20
				£	£
<b>NET ASSETS</b>					
Debtors	3			155	4,584
Accrued Income (Interest)	4			48,109	29,376
Prepayments & Accruals	5			(300)	(5,238)
Bank Deposits	6			124,163	152,667
Cash at bank	7			46,481	37,270
				<b>218,607</b>	<b>218,659</b>
<b>ACCUMULATED FUNDS</b>					
Unrestricted Funds				4,415	8,554
Restricted Funds	9			214,192	210,105
				<b>218,607</b>	<b>218,659</b>
<b>MOVEMENT OF FUNDS</b>					
		<b>Restricted</b>	<b>Un-restricted</b>	<b>30-Sep-21</b>	<b>31-May-20</b>
Balance brought forward as at 1st June		210,105	8,554	218,659	200,545
Net Incoming/(Outgoing) Resources for the year		3,712	(4,139)	(427)	18,114
Transfer from Donation		375	0	375	
Balance carried forward as at 30 <sup>th</sup> Sep		<u>210,104</u>	<u>4,415</u>	<b>218,607</b>	<b>218,659</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Notes to the accounts

for the period ended 30 September 2021

30-Sep-21

31-May-20

### 1. Accounting Policies

The principal accounting policies are summarised below. The Financial Statements (The Accounts) present a true and fair view and the accounting policies have been applied consistently throughout the period and in the preceding year.

#### a. Basis of preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) and FRS 102 as well as applicable charitable law.

#### b. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

#### c. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs of an incurred by the charity in the delivery of its activities and those costs of an indirect nature necessary to support them.

#### d. Going concern

The trustees consider that there are no material uncertainties about the SPC AA UK's ability to continue as going concern. The Covid19 pandemic has had an impact on the charity's fundraising income, but the charity has sufficient funds (£ 4,300 - Un restricted and £215,000 Restricted) to cover its financial commitments. Further the Charity is actively involving in fund raising programme during post year end. There are no material uncertainties affecting the current year's accounts.

#### e. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are subjected to restricted funds earmarked by the trustees for particular purpose. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the term of an appeal.

### 2. Restricted/Unrestricted Paid out

	<u>Restricted</u>	<u>Un restricted</u>	<u>£</u>	<u>£</u>
Student Scholarship	554	0	554	0
Generator Fund	1,070	0	1,070	0
Remitted to School	0	4,364	4,364	2,877
	<u>1,624</u>	<u>0</u>	<u>5,988</u>	<u>2,877</u>

<b>3. Debtors</b>				<u>£</u>	<u>£</u>
Inland Revenue Gift Aid tax due 2018-19				0	781
Inland Revenue Gift Aid tax due 2018-19 Adjustment				0	(13)
Inland Revenue Gift Aid tax due 2019-20				0	1,686
Dinner Dance				155	2130
				<u>4,584</u>	<u>4,584</u>
<b>4. Accrued Income (Interest)</b>	<b>As at</b>	<b>Interest</b>		<b>£</b>	<b>£</b>
	<b>01/06/20</b>	<b>for the</b>			
NDB Bank	16,899	Period		25,930	16,899
Commercial Bank	12,477			22,179	12,476
	<u>29,376</u>			<u>48109</u>	<u>29,376</u>
				<u>18,733</u>	
<b>5. Accruals &amp; Prepayments</b>				<u>£</u>	<u>£</u>
Accruals - Accountancy				300	600
Other Payables (Easter Relief)				0	3,382
Other Payables)				0	1,256
				<u>300</u>	<u>5,238</u>
<b>6. Deposits</b>				<u>£</u>	<u>£</u>
Bank of Baroda London				463	463
Scottish Widows				0	10,000
NDB Bank				60,380	69,412
Commercial Bank				63,320	72,792
				<u>124,163</u>	<u>152,667</u>
<b>7. Cash at Bank</b>				<u>£</u>	<u>£</u>
Barclays Bank Current account				6,779	21,577
Barclays Bank Premium				39,677	15,669
Bank of Ceylon (London)				24	24
				<u>46,481</u>	<u>37,270</u>
<b>8. Membership Fees General Members</b>					
<b>Membership Fees Life Membership</b>					
					Schedules attached separately
					Schedules attached separately
<b>9. Restricted Funds</b>				<u>£</u>	<u>£</u>
	<b>Balance</b>	<b>Incoming</b>	<b>Outgoing</b>		
	<b>as at</b>	<b>Resource</b>	<b>Resources</b>		
	<b>01/06/20</b>				
PPF	1,042	0	0	1,611	1,042
Transfer from Unrestricted	35,832	0	0	35,832	35,832
Technology Lab	300	0	0	300	300
Accrued Interest	29,376	18,733	0	48,109	29,376
Student Scholarship	<u>1,350</u>	1,260	(554)	2,056	1,350
Generator Fund	0	1,070	(1070)	0	0
Laptop Appeal	0	2,208	0	2,208	0
Deposits	142,204	0	(18,504)	123,700	142,204
	<u>210,104</u>	<u>23,840</u>	<u>(20,128)</u>	<u>213,816</u>	<u>210,104</u>

**ST PATRICK'S COLLEGE JAFFNA ALUMNI ASSOCIATION UK**

England & Wales - Charity number 1088167

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# Accounts

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**St. Patrick's College Jaffna Alumni Association United Kingdom**  
**Registered Charity No: 1088167**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2020**

The trustees, who are also directors of the charity for the purposes of the companies act, submit their annual report and the audited financial statements for the year ended 31 May 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000 in preparing the annual report and financial statements for the charity.

**Principal Objects of this Charity as stated in the 'Governing Document'<sup>1</sup> are:**

1. to advance the education of students attending St Patrick's College (SPC) Jaffna, Sri Lanka (the College) by assisting in the provision of facilities, equipment, premises and other items at the College which would not otherwise be provided out of statutory funds.
2. to relieve orphaned, physically handicapped and other students in need at the College by the provision of material and financial assistance.
3. to assist in the provision of facilities at the College for the education, recreation and other leisure-time occupation of the inhabitants of the Peninsular in which the College is located in the interests of social welfare and so that their conditions of life may be improved,"

**Review of Activities and future developments**

The Statement of Financial Activities for the year is set out on page six of the financial statements.

**Trustees' responsibilities**

Charity law 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 the surplus or deficit of the charity for the year. In preparing those financial statements the trustees have:

- Selected suitable accounting policies and then applied them consistently.
- Made judgments and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepared the financial statements on the going concern basis.

**St. Patrick's College Jaffna Alumni Association United Kingdom**  
**Registered Charity No: 1088167**

***Report of the Trustees for the year ended 31 May 2020 (continued)***

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable Accounting standards and statements of Recommended Practice and the regulations made under S44 of the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively.
  - Its assets are safeguarded against unauthorized use or disposition.
  - Proper records are maintained, and financial information used within the charity or for publication, are reliable.
- The charity complies with relevant laws and regulations.

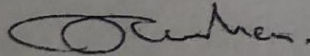
The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

A strategic plan and annual event budgets approved by the trustees/exco  
Regular consideration by the trustees of financial results and variance from budgets.  
Delegation of authority and segregation of duties.  
Identification and management of risks.

**Reporting Accountant**

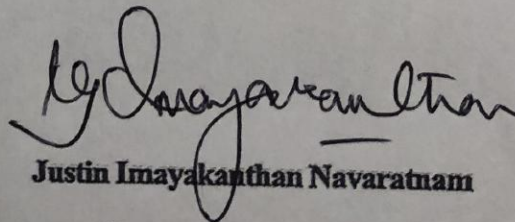
A resolution proposing that Somar & Co. be re-appointed as accountant of the Charity will be put to the Annual General Meeting.

This report was approved by the executive committee.



**Rajmohan Joseph**

Trustee / President



**Justin Imayakanthan Navaratnam**

Trustee / Treasurer

**St. Patrick's College Jaffna Alumni Association United Kingdom**  
**Registered Charity No: 1088167**

I report on the accounts of the Trust for the year ended 31 May 2020 which are set out on pages 6 and 7.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3) (a) of the Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners, under section 43(7) (b) of the Act, whether particular matters have come to my attention.

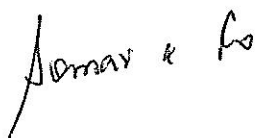
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of 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 I do not express an audit opinion on the view given by the accounts. As a going concern, we established that although the outdoor activity was limited after year end as usual the donations and subscriptions collectons were not affected.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 41 of the Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.
  
- 2, To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Somar & Co  
Certified Practicing Accountants and Tax Consultants  
11, Park Lane  
Hornchurch  
Essex RM11 1BB

Date: 25 March 2021

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## Statement of Income & Expenditure

for the year ended 31 May 2020

	Notes	Restricted Funds £	Unrestricted Funds £	31-May-20 £	31-May-19 £
<b><u>Incoming Resources</u></b>					
Membership Fees General Members		0	674	674	652
Membership Fees Life Membership		0	300	300	0
Income from Functions		0	19,256	19,256	13,230
Merchandise		0	0	0	30
Donation including PPL Fund		377	365	742	1,504
Donation - Technology Lab	6	0	0	0	300
Donation - Charity Box	6	0	0	0	123
Gift aid tax credit		0	1,686	1,686	781
Bank Interest Income		19,718	100	19,818	8,557
Other-TSSA Gains		0	0	0	146
Scholar fund		1,140	0	1,140	210
<b>Total Incoming Resources</b>		<b>21,235</b>	<b>22,381</b>	<b>43,616</b>	<b>25,533</b>
<b><u>Resources Expended</u></b>					
Expenses - Functions		0	14,408	14,408	8,131
Bank Charges		0	2	2	52
Un / Restricted funds paid out	7	0	2,877	2,877	2,600
Accountancy Fees		0	300	300	300
Unrealised exchange differences	8	6,679	0	6,679	1,117
Admin expenses		0	812	812	55
Sports & Welfare		0	425	425	460
<b>Total Resources Expended</b>		<b>6,679</b>	<b>18,824</b>	<b>25,502</b>	<b>12,715</b>
<b>Net Incoming (Outgoing) Resources for the year</b>		<b>14,556</b>	<b>3,558</b>	<b>18,114</b>	<b>12,818</b>

# St. Patrick's College Jaffna Alumni Association UK

Registered Charity No: 1088167

## BALANCE SHEET

as at 31 May 2020

	<u>Notes</u>		<b>31-May-20</b>	<b>31-May-19</b>	
			£	£	
<b><u>NET ASSETS</u></b>					
- Debtors	1		4,584	4,109	
- Accrued Income (Interest)	2		29,376	9,658	
- Prepayments & Accruals	3		(5,238)	(3,283)	
- Bank Deposits	4		152,667	159,347	
- Cash at bank	5		37,270	30,714	
			<b>218,659</b>	<b>200,544</b>	
<b><u>ACCUMULATED FUNDS</u></b>					
Unrestricted Funds			8,554	4,997	
Restricted Funds			210,104	195,548	
			<b>218,659</b>	<b>200,545</b>	
<b>MOVEMENT OF FUNDS</b>					
		<u>Restricted</u>	<u>Un-restricted</u>	<b>31-May-20</b>	<b>31-May-19</b>
Balance brought forward as at 1st June		195,548	4,997	200,545	187,727
Net Incoming/(Outgoing) Resources for the year		14,556	3,558	18,114	12,818
Balance carried forward as at 31st May		<b>210,104</b>	<b>8,554</b>	<b>218,659</b>	<b>200,545</b>
<b>ANALYSIS OF MOVEMENT OF FUNDS</b>					
<b><u>UN-RESTRICTED FUNDS</u></b>			<b>31-May-20</b>	<b>31-May-19</b>	
Balance brought forward as at 1st June			4,997	(5,649)	
Incoming Resources for the year			22,381	14,870	
Transfer to Restricted Fund			0	8,490	
Outgoing Resources for the year			(18,824)	(12,715)	
TOTAL UN-RESTRICTED FUND AS AT 31st May			<b>8,554</b>	<b>4,997</b>	
<b><u>RESTRICTED FUNDS</u></b>			<b>31-May-20</b>	<b>31-May-19</b>	
		<u>Received</u>	<u>Applied</u>		
Balance brought forward as at 1st June				195,548	193,376
Transfer from Un-restricted Fund				0	(8,490)
Charity Box / Scholar Fund / Interest / PPL		21,235	(6,679)	14,556	10,663

TOTAL RESTRICTED FUND AS AT 31st May	21,235	(6,679)	210,104	195,548
<u>TOTAL FUNDS HELD</u>			<u>218,659</u>	<u>200,545</u>
			0	0

St. Patrick's College Jaffna Alumni Association UK  
Registered Charity No: 1088167  
Notes to the accounts  
for the year ended 31 May 2020

		<b>31-May-20</b>	<b>31-May-19</b>
		£	£
<b>Debtors</b>			
-	Inland Revenue Gift Aid tax due 2018-19	781	3259
-	Inland Revenue Gift Aid tax due 2018-19 Aj	(13)	0
-	Inland Revenue Gift Aid tax due 2019-20	168	0
-	Dinner Dance	2130	850
-	1	<u>4,584</u>	<u>4,109</u>
<b>Accrued Income (Interest)</b>			
-	NDB Bank	16,899	7,008
-	Commercial Bank	12,476	2,650
-	2	<u>29,376</u>	<u>9,658</u>
<b>Accruals &amp; Prepayments</b>			
-	Accruals - Accountancy	(600)	(300)
-	Other Payables (Easter Relief)	(3,382)	(2,983)
-	Other Payables)	(1,256)	
-	3	<u>(5,238)</u>	<u>(3,283)</u>
<b>Deposits</b>			
-	Bank of Baroda London Br	463	464
-	Scottish Widows	10,000	10,000
-	NDB Bank	69,412	72,673
-	Commercial Bank	72,792	76,210
-	4	<u>152,667</u>	<u>159,347</u>
<b>Cash at Bank</b>			
-	Barclays Bank Current account	21,577	14,828
-	Barclays Bank BPA	15,669	15,640
-	BO Ceylon (London)	24	24
-	HSBC-Colombo (£)	0	222
-	5	<u>37,270</u>	<u>30,714</u>
<b>Membership Fees General Members</b>		Schedules attached separately	Schedules attached separately
<b>Membership Fees Life Membership</b>		Schedules attached separately	Schedules attached separately
<b>Donation</b>			
-	Charity Box	0	123
-	Tech Lab	0	300
-	6	<u>0</u>	<u>423</u>
<b>Un / Restricted funds paid out</b>	(Fund)		
-	<b>Analysis</b>		
-	Remit to School	2,655	2,600
-	Remit to School - Tech Lab	0	0
-	7	<u>2,655</u>	<u>2,600</u>
<b>Unrealised exchange gain on deposit</b>			
-	Unrealised interest receivable	29,376	9,658
-	Exchange loss on deposit	(7,796)	(1,117)
-	8	<u>21,580</u>	<u>8,540</u>