

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
TAMIL SCHOOL HENDON**

TAMIL SCHOOL HENDON
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FOR THE YEAR ENDED 31 AUGUST 2024

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TAMIL SCHOOL HENDON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

We are pleased to submit the year ended 2024 Trustees Report and Financial Statements.

We have been running our school successfully with the support of our dedicated teachers, parents, committee members and well wishers.

We have been working very hard together to maintain our heritage, culture and tradition. Our efforts can be seen in the excellent achievement by our students. Our students have participated in several external exams in Tamil Language Fine Arts subjects as well as religious examinations. The language exams include Cambridge GCE O/L and A/L exams, and excellent results have been achieved by our students. The dedication of our staff and children is a strong asset to our school.

Over the last two decades, we have educated several hundred students. They have then gone on to successfully graduate from several universities and are now working for many establishments including the NHS and Government departments. In addition, we are very pleased to say that more than eight former students are now teaching assistant teachers in our school, after having completed their university education.

We would like to thank all the board members, parents, teachers and students for their hard work. Further we would like to extend our sincere thanks to Canons High School and its management. We would not be able to run our school successfully over the last 22 years without their full support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1099723

Principal address

25 Poolsford Road
Colindale
London
NW9 6HP

Trustees

Mr M Sivarajah - Chairman
Mr I Atputhajeyam - Secretary
Mrs K Premaraj - Treasurer
Mr S Sivakumar - Curriculum manager
Mrs S Sivarajah - Administrator
Mrs G Atputhajeyam
Mr N Maheshwaran
Mrs D Kirupakaran
Mrs M Sukeekaran

TAMIL SCHOOL HENDON
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:

Mr M Sivarajah - Chairman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TAMIL SCHOOL HENDON**

Independent examiner's report to the trustees of Tamil School Hendon

I report to the charity trustees on my examination of the accounts of Tamil School Hendon (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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.

M. Sri Ragavan FCA, FCCA, BFP, ACMA, CGMA.

Sri & Co Accountants Ltd
Chartered Accountants
C 206, Cunningham House
19-21 Westfield Lane
Harrow
HA3 9ED

25 June 2025

TAMIL SCHOOL HENDON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

| | | 2024 Unrestricted fund £ | 2023 Total funds £ |
|---|--------------|---|---------------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | 27,429 | 31,035 |
| Fund raising activities | 3 | 4,482 | 2,865 |
| Investment income | 4 | 307 | 192 |
| Total | | 32,218 | 34,092 |
| EXPENDITURE ON | | | |
| Charitable activities | 5 | | |
| Tamil school | | 26,632 | 28,796 |
| Fund raising costs. | | 4,714 | 5,247 |
| Total | | 31,346 | 34,043 |
| NET INCOME | | 872 | 49 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 21,550 | 21,501 |
| TOTAL FUNDS CARRIED FORWARD | | 22,422 | 21,550 |
| CONTINUING OPERATIONS | | | |
| All income and expenditure has arisen from continuing activities. | | | |

The notes form part of these financial statements

TAMIL SCHOOL HENDON
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2024

| | | 2024 Unrestricted fund £ | 2023 Total funds £ |
|--|--------------|---|---|
| FIXED ASSETS | Notes | | |
| Tangible assets | 9 | 595 | 793 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 3,116 | 3,104 |
| Cash at bank and in hand | | 19,163 | 20,533 |
| | | 22,279 | 23,637 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (452) | (2,880) |
| NET CURRENT ASSETS | | 21,827 | 20,757 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 22,422 | 21,550 |
| NET ASSETS | | 22,422 | 21,550 |
| FUNDS | 12 | | |
| Unrestricted funds | | 22,422 | 21,550 |
| TOTAL FUNDS | | 22,422 | 21,550 |

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:

Mr M Sivarajah - Chairman - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

TAMIL SCHOOL HENDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|---------------|----------------------|----------------------|
| | £ | £ |
| Donations | 27,391 | 30,999 |
| Subscriptions | 38 | 36 |
| | <u>27,429</u> | <u>31,035</u> |

3. FUND RAISING ACTIVITIES

| | 2024 | 2023 |
|--------------------|---------------------|---------------------|
| | £ | £ |
| Fundraising events | 1,967 | 1,915 |
| Sponsorships | 2,515 | 950 |
| | <u>4,482</u> | <u>2,865</u> |

4. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Bank interest receivable | <u>307</u> | <u>192</u> |

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 6) £ |
|---------------------|--|
| Tamil school | 26,632 |
| Fund raising costs. | 4,714 |
| | <u>31,346</u> |

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|------------------------------|----------------------|----------------------|
| | £ | £ |
| Rent payable | 15,573 | 16,694 |
| Postage and stationery | 1,181 | 1,096 |
| Computer software costs | - | 7 |
| Prize giving expenses | 2,809 | 3,597 |
| Photography and sound system | 1,305 | 1,100 |
| Professional fee | - | 1,458 |
| Sports day expenses | 600 | 550 |
| Staff welfare | 190 | 179 |
| Subscriptions | 30 | 88 |
| Teachers allowances | 9,460 | 9,010 |
| Depreciation | 198 | 264 |
| | <u>31,346</u> | <u>34,043</u> |

TAMIL SCHOOL HENDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|------------------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 31,035 |
| Fund raising activities | 2,865 |
| Investment income | 192 |
| Total | <u>34,092</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Tamil school | 28,796 |
| Fund raising costs. | 5,247 |
| Total | <u>34,043</u> |
| NET INCOME | 49 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 21,501 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>21,550</u></u> |

TAMIL SCHOOL HENDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

9. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|----------------------------------|----------------------------|-------------|
| COST | | | |
| At 1 September 2023 and 31 August 2024 | 1,088 | 2,732 | 3,820 |
| DEPRECIATION | | | |
| At 1 September 2023 | 1,067 | 1,960 | 3,027 |
| Charge for year | 5 | 193 | 198 |
| At 31 August 2024 | 1,072 | 2,153 | 3,225 |
| NET BOOK VALUE | | | |
| At 31 August 2024 | 16 | 579 | 595 |
| At 31 August 2023 | 21 | 772 | 793 |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|---------------|-----------|-----------|
| Trade debtors | 3,116 | 3,104 |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|-----------------|-----------|-----------|
| Trade creditors | 452 | 2,880 |

12. MOVEMENT IN FUNDS

| | At 1.9.23 £ | Net movement in funds £ | At 31.8.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 21,550 | 872 | 22,422 |
| TOTAL FUNDS | 21,550 | 872 | 22,422 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 32,218 | (31,346) | 872 |
| TOTAL FUNDS | 32,218 | (31,346) | 872 |

TAMIL SCHOOL HENDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.9.22 £ | Net movement in funds £ | At 31.8.23 £ |
|---------------------------|------------------------|--|-----------------------------|
| Unrestricted funds | | | |
| General fund | 21,501 | 49 | 21,550 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>21,501</u> | <u>49</u> | <u>21,550</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 34,092 | (34,043) | 49 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>34,092</u> | <u>(34,043)</u> | <u>49</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.9.22 £ | Net movement in funds £ | At 31.8.24 £ |
|---------------------------|------------------------|--|-----------------------------|
| Unrestricted funds | | | |
| General fund | 21,501 | 921 | 22,422 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>21,501</u> | <u>921</u> | <u>22,422</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 66,310 | (65,389) | 921 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>66,310</u> | <u>(65,389)</u> | <u>921</u> |

TAMIL SCHOOL HENDON

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year 31 August 2024 and 31 August 2023.

TAMIL SCHOOL HENDON

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

| | 2024 Unrestricted funds £ | 2023 Total funds £ |
|---------------------------------|------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 27,391 | 30,999 |
| Subscriptions | 38 | 36 |
| | <u>27,429</u> | <u>31,035</u> |
| Fund raising activities | | |
| Fundraising events | 1,967 | 1,915 |
| Sponsorships | 2,515 | 950 |
| | <u>4,482</u> | <u>2,865</u> |
| Investment income | | |
| Bank interest receivable | 307 | 192 |
| Total incoming resources | <u>32,218</u> | <u>34,092</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Rent payable | 15,573 | 16,694 |
| Postage and stationery | 1,181 | 1,096 |
| Computer software costs | - | 7 |
| Prize giving expenses | 2,809 | 3,597 |
| Photography and sound system | 1,305 | 1,100 |
| Professional fee | - | 1,458 |
| Sports day expenses | 600 | 550 |
| Staff welfare | 190 | 179 |
| Subscriptions | 30 | 88 |
| Teachers allowances | 9,460 | 9,010 |
| Fixtures and fittings | 5 | 7 |
| Computer equipment | 193 | 257 |
| | <u>31,346</u> | <u>34,043</u> |
| Total resources expended | <u>31,346</u> | <u>34,043</u> |
| Net income | <u>872</u> | <u>49</u> |

This page does not form part of the statutory financial statements