

TAMIL AID LIMITED

England & Wales · Charity number 1108660

Details

Status	Registered
Legal form	Charitable company
Company number	05347137
Registered	2005-03-21
Register	View on the Charity Commission register

Contact

Address 1 Beauchamp Court
10 Victors Way
Barnet
Barnet
EN5 5TZ

Phone 07931570976

Email info@tamilaid.org

Website www.tamilaid.org

Activities

Objects: To provide assistance and/or relief to those in the United Kingdom, Sri Lanka, or any other parts of the world who are in need or suffering from poverty or sickness, with any form of distress or by any other need or suffering as the Trustees think fit and thereby determine.

Activities: Relief of poverty and provide aid for those in need in SriLanka, UK and any other parts of the world to who are in need or suffering.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NORTH AND EAST OF SRI LANKA.
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£148,957	£161,101	-	-
2024-01-31	£273,849	£263,896	-	-
2023-01-31	£153,462	£124,245	-	-
2022-01-31	£134,928	£105,079	-	-
2021-01-31	£169,725	£148,802	-	-

Trustees

Name	Role	Appointed
AYYAKKANNU SOMASUNDARAM		
CHITHRA SOMASUNDARAM		
SHANTHAKUMAR VIGNESWARALINGAM		
Sharvanandan Arnold		
VIGNESWARAN VAHEESWARAN		2024-03-01

TAMIL AID LIMITED

England & Wales - Charity number 1108660

Accounts

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Trustees' Report and Unaudited Accounts

31 January 2025

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 12
Detailed Statement of Financial Activities	13 to 14

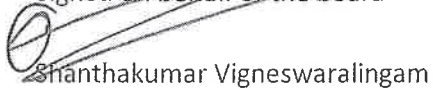
Tamil Aid Limited
Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Shanthakumar Vigneswaralingam

Trustee

31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05347137

Charity No. 1108660

Registered Office

1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Ayyakkannu Desigar Somasundaram
Chithra Somasundaram
Shanthakumar Vigneswaralingam
Sharvanandan Arnold

Accountants

Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford
Essex
IG6 2LD

ACHIEVEMENTS AND PERFORMANCE

The charity's achievements for the year are contained in the Annual Report and the trustees are satisfied with the progress made during the year.

FINANCIAL REVIEW

The board also monitors the charity's reserves to ensure that they are neither excessive nor in deficit. Similarly to last year, the charity generated a satisfactory. Financial outcome with net increase in funds This was achieved with the support of its members and volunteers, together with efficient financial management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a board of trustees that meet regularly and are responsible for the strategic direction and policy of the trust's work.

There were no significant related party transactions during the accounting period ended 31 January 2025.

Independent Examiner's Report to the trustees of Tamil Aid Limited

I report to the charity trustees on my examination of the financial statements of Tamil Aid Limited for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Ace Accountants & Tax Consultants Ltd
Chartered Management Accountants
127 Fencepiece Road, Ilford, Essex, IG6 2LD
T: 0208 550 5369 | M: 0753 5555 001
W: www.aceaccountants.co.uk

Mr Pathmanathan Valluvar FCCA
Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford

Essex
IG6 2LD

31 March 2025

Tamil Aid Limited
Statement of Financial Activities
for the year ended 31 January 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	148,957	148,957	273,849
Total		148,957	148,957	273,849
Expenditure on:				
Charitable activities	5	160,074	160,074	263,115
Other	6	1,027	1,027	781
Total		161,101	161,101	263,896
Net gains on investments		-	-	-
Net (expenditure)/income		(12,144)	(12,144)	9,953
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(12,144)	(12,144)	9,953
Other gains and losses				
Net movement in funds		(12,144)	(12,144)	9,953
Reconciliation of funds:				
Total funds brought forward		120,109	120,109	110,156
Total funds carried forward		107,965	107,965	120,109

Tamil Aid Limited
Summary Income and Expenditure Account
for the year ended 31 January 2025

	2025	2024
	£	£
Income	148,957	273,849
Gross income for the year	<u>148,957</u>	<u>273,849</u>
Expenditure	161,101	263,896
Total expenditure for the year	<u>161,101</u>	<u>263,896</u>
Net (expenditure)/income before tax for the year	(12,144)	9,953
Net (expenditure)/income for the year	<u>(12,144)</u>	<u>9,953</u>

Tamil Aid Limited

Balance Sheet

at 31 January 2025

Company No. 05347137	Notes	2025 £	2024 £
Current assets			
Debtors	7	17,718	32,283
Cash at bank and in hand		90,247	87,826
		<u>107,965</u>	<u>120,109</u>
Net current assets		107,965	120,109
Total assets less current liabilities		107,965	120,109
Net assets excluding pension asset or liability		107,965	120,109
Total net assets		<u>107,965</u>	<u>120,109</u>
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		65,642	96,102
Designated funds		42,323	24,007
		<u>107,965</u>	<u>120,109</u>
Reserves	8		
Total funds		<u>107,965</u>	<u>120,109</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2025 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:



Shanthakumar Vigneswaralingam

Trustee

31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- | | |
|--------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Revaluation funds | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

- | | |
|---|---|
| Recognition of income | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA. |
| Donations and legacies | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income. |
| Tax reclaims on donations and gifts | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material. |
| Volunteer help | The value of any volunteer help received is not included in the accounts. |
| Investment income | This is included in the accounts when receivable. |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year. |
| Gains/(losses) on investment assets | This includes any gain or loss on the sale of investments. |

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestrict ed funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	273,849	273,849
Total	<u>273,849</u>	<u>273,849</u>
Expenditure on:		
Charitable activities	263,115	263,115
Other	781	781
Total	<u>263,896</u>	<u>263,896</u>
Net income	<u>9,953</u>	<u>9,953</u>
Net income before other gains/(losses)	9,953	9,953
Other gains and losses:		
Net movement in funds	<u>9,953</u>	<u>9,953</u>
Reconciliation of funds:		
Total funds brought forward	110,156	110,156
Total funds carried forward	<u><u>120,109</u></u>	<u><u>120,109</u></u>

4 Income from donations and legacies

	Unrestrict ed £	Total 2025 £	Total 2024 £
Tamil Aid	131,239	131,239	228,815
Gift Aid	17,718	17,718	45,034
	<u>148,957</u>	<u>148,957</u>	<u>273,849</u>

5 Expenditure on charitable activities

	Unrestrict ed £	Total 2025 £	Total 2024 £
<i>Expenditure on charitable activities</i>			
Grants to Institutions	160,074	160,074	263,115
<i>Governance costs</i>			
	<u>160,074</u>	<u>160,074</u>	<u>263,115</u>

Tamil Aid Limited
Notes to the Accounts

6 Other expenditure

	Unrestrict ed	Total 2025	Total 2024
	£	£	£
General administrative costs	1,027	1,027	781
	<u>1,027</u>	<u>1,027</u>	<u>781</u>

7 Debtors

	2025	2024
	£	£
Other debtors-gift aid	17,718	32,283
	<u>17,718</u>	<u>32,283</u>

8 Movement in funds

	At 1 February 2024	Incoming resources (including other gains/loss es) £	Resources expended £	Fund Transfer	At 31 January 2025 £
Restricted funds:					
Unrestricted funds:					
General funds	96,102	130,891	(127,043)	(34308)	65,642
Designated funds:					
Building Blocks Fund	16,473	-	(382)		16,091
Kick Start Fund	7,534	-	(2,584)		4,950
Aram	-	18,066	(31,092)	34308	21,282
<i>Total</i>	<u>24,007</u>	<u>18,066</u>	<u>(34,058)</u>	-	<u>42,323</u>
Total funds	<u>120,109</u>	<u>148,957</u>	<u>(161,101)</u>	-	<u>107,965</u>

Purposes and restrictions in relation to the funds:

Designated funds:

Building Blocks Fund

Kick Start Fund

Aram

9 Analysis of net assets between funds

	Unrestrict ed funds £	Total £
Net current assets	107,965	107,965
	<u>107,965</u>	<u>107,965</u>

10 Reconciliation of net debt

	At 1 February 2024 £	Cash flows £	At 31 January 2025 £
Cash and cash equivalents	87,826	2,421	90,247
	<u>87,826</u>	<u>2,421</u>	<u>90,247</u>
Net debt	<u>87,826</u>	<u>2,421</u>	<u>90,247</u>

Tamil Aid Limited
Detailed Statement of Financial Activities
for the year ended 31 January 2025

	Unrestricted		
	funds	Total funds	Total funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Donations and legacies			
Tamil Aid	131,239	131,239	228,815
Gift Aid	17,718	17,718	45,034
	<u>148,957</u>	<u>148,957</u>	<u>273,849</u>
Total income and endowments	148,957	148,957	273,849
Expenditure on:			
Charitable activities			
Grants to Institutions	160,074	160,074	263,115
	<u>160,074</u>	<u>160,074</u>	<u>263,115</u>
Total of expenditure on charitable activities	160,074	160,074	263,115
General administrative costs, including depreciation and amortisation			
Bank charges	430	430	357
Subscriptions	597	597	424
	<u>1,027</u>	<u>1,027</u>	<u>781</u>
Total of expenditure of other costs	1,027	1,027	781
Total expenditure	161,101	161,101	263,896
Net gains on investments	-	-	-
	<u>(12,144)</u>	<u>(12,144)</u>	<u>9,953</u>
Net (expenditure)/income	(12,144)	(12,144)	9,953
Net (expenditure)/income before other gains/(losses)	(12,144)	(12,144)	9,953
Other Gains	-	-	-
	<u>(12,144)</u>	<u>(12,144)</u>	<u>9,953</u>
Net movement in funds	(12,144)	(12,144)	9,953
Reconciliation of funds:			
Total funds brought forward	120,109	120,109	110,156
Total funds carried forward	107,965	107,965	120,109

TAMIL AID LIMITED

England & Wales - Charity number 1108660

Accounts

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Trustees' Report and Unaudited Accounts

31 January 2024

Tamil Aid Limited
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 12
Detailed Statement of Financial Activities	13

Tamil Aid Limited
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05347137

Charity No. 1108660

Registered Office

1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Ayyakkannu Desigar Somasundaram
Chithra Somasundaram
Shanthakumar Vigneswaralingam
Sharvanandan Arnold

Accountants

Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford
Essex
IG6 2LD

ACHIEVEMENTS AND PERFORMANCE

The charity's achievements for the year are contained in the Annual Report and the trustees are satisfied with the progress made during the year.

FINANCIAL REVIEW

The board also monitors the charity's reserves to ensure that they are neither excessive nor in deficit. Similarly to last year, the charity generated a satisfactory. Financial outcome with net increase in funds This was achieved with the support of its members and volunteers, together with efficient financial management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a board of trustees that meet regularly and are responsible for the strategic direction and policy of the trust's work.

Tamil Aid Limited
Trustees Annual Report

The charity has a board of trustees that meet regularly and are responsible for the strategic direction and policy of the trust's work.

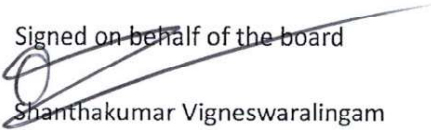
There were no significant related party transactions during the accounting period ended 31 January 2023.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Shanthakumar Vigneswaralingam

Trustee

10 October 2024

Tamil Aid Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of Tamil Aid Limited

I report to the charity trustees on my examination of the financial statements of Tamil Aid Limited for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACMA, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


For and on behalf of

Mr Majuran Pushpanathan ACMA
Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford

Essex
IG6 2LD
10 October 2024

Ace Accountants & Tax Consultants Ltd
Chartered Management Accountants
127 Fencepiece Road, Ilford, Essex, IG6 2LD
T: 0208 550 5369 | M: 0753 5555 001
W: www.aceaccountants.co.uk

Tamil Aid Limited
Statement of Financial Activities
for the year ended 31 January 2024

		Unrestricted		
		funds	Total funds	Total funds
	Notes	2024	2024	2023
		£	£	£
Income and endowments from:				
Donations and legacies	4	273,849	273,849	153,462
Total		273,849	273,849	153,462
Expenditure on:				
Charitable activities	5	263,115	263,115	123,617
Other	6	781	781	628
Total		263,896	263,896	124,245
Net gains on investments		-	-	-
Net income		9,953	9,953	29,217
Transfers between funds		-	-	-
Net income before other gains/(losses)		9,953	9,953	29,217
Other gains and losses				
Net movement in funds		9,953	9,953	29,217
Reconciliation of funds:				
Total funds brought forward		110,156	110,156	80,939
Total funds carried forward		120,109	120,109	110,156

Tamil Aid Limited
Summary Income and Expenditure Account
for the year ended 31 January 2024

	2024	2023
	£	£
Income	273,849	153,462
Gross income for the year	<u>273,849</u>	<u>153,462</u>
Expenditure	263,896	124,245
Total expenditure for the year	<u>263,896</u>	<u>124,245</u>
Net income before tax for the year	9,953	29,217
Net income for the year	<u>9,953</u>	<u>29,217</u>

Tamil Aid Limited
Balance Sheet
at 31 January 2024

Company No. 05347137	Notes	2024 £	2023 £
Current assets			
Debtors	7	32,283	31,859
Cash at bank and in hand		87,826	78,297
		<u>120,109</u>	<u>110,156</u>
Net current assets		120,109	110,156
Total assets less current liabilities		120,109	110,156
Net assets excluding pension asset or liability		120,109	110,156
Total net assets		<u>120,109</u>	<u>110,156</u>
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		96,102	69,076
Designated funds		24,007	41,080
		<u>120,109</u>	<u>110,156</u>
Reserves	8		
Total funds		<u>120,109</u>	<u>110,156</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2024 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2024

And signed on its behalf by:


Shanthakumar Vigneswaralingam

Trustee

10 October 2024

for the year ended 31 January 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Tamil Aid Limited
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Tamil Aid Limited
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	153,462	153,462
Total	<u>153,462</u>	<u>153,462</u>
Expenditure on:		
Charitable activities	123,617	123,617
Other	628	628
Total	<u>124,245</u>	<u>124,245</u>
Net income	<u>29,217</u>	<u>29,217</u>
Net income before other gains/(losses)	29,217	29,217
Other gains and losses:		
Net movement in funds	<u>29,217</u>	<u>29,217</u>
Reconciliation of funds:		
Total funds brought forward	80,939	80,939
Total funds carried forward	<u>110,156</u>	<u>110,156</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Tamil Aid	228,815	228,815	105,010
Kick Start	-	-	16,593
Gift Aid	45,034	45,034	31,859
	<u>273,849</u>	<u>273,849</u>	<u>153,462</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>			
Grants to Institutions	263,115	263,115	123,617
Governance costs			
	<u>263,115</u>	<u>263,115</u>	<u>123,617</u>

6 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
General administrative costs	781	781	628
	<u>781</u>	<u>781</u>	<u>628</u>

7 Debtors

	2024	2023
	£	£
Other debtors-gift aid	32,283	31,859
	<u>32,283</u>	<u>31,859</u>

8 Movement in funds

	At 1 February 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	69,076	273,849	(246,823)	96,102
Designated funds:				
Building Blocks Fund	16,588	-	(115)	16,473
Kick Start Fund	24,492	-	(16,958)	7,534
<i>Total</i>	<u>41,080</u>	<u>-</u>	<u>(17,073)</u>	<u>24,007</u>
Total funds	<u>110,156</u>	<u>273,849</u>	<u>(263,896)</u>	<u>120,109</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	120,109	120,109
	<u>120,109</u>	<u>120,109</u>

Tamil Aid Limited
Notes to the Accounts

10 Reconciliation of net debt

	At 1 February 2023 £	Cash flows £	At 31 January 2024 £
Cash and cash equivalents	78,297	9,529	87,826
	<u>78,297</u>	<u>9,529</u>	<u>87,826</u>
Net debt	<u>78,297</u>	<u>9,529</u>	<u>87,826</u>

Tamil Aid Limited
Detailed Statement of Financial Activities
for the year ended 31 January 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Tamil Aid	228,815	228,815	105,010
Kick Start	-	-	16,593
Gift Aid	45,034	45,034	31,859
	<u>273,849</u>	<u>273,849</u>	<u>153,462</u>
Total income and endowments	273,849	273,849	153,462
Expenditure on:			
Charitable activities			
Grants to Institutions	263,115	263,115	123,617
	<u>263,115</u>	<u>263,115</u>	<u>123,617</u>
Total of expenditure on charitable activities	263,115	263,115	123,617
General administrative costs, including depreciation and amortisation			
Bank charges	357	357	538
Subscriptions	424	424	90
	<u>781</u>	<u>781</u>	<u>628</u>
Total of expenditure of other costs	781	781	628
Total expenditure	263,896	263,896	124,245
Net gains on investments	-	-	-
	<u>9,953</u>	<u>9,953</u>	<u>29,217</u>
Net income	9,953	9,953	29,217
Net income before other gains/(losses)	9,953	9,953	29,217
Other Gains	-	-	-
	<u>9,953</u>	<u>9,953</u>	<u>29,217</u>
Net movement in funds	9,953	9,953	29,217
Reconciliation of funds:			
Total funds brought forward	110,156	110,156	80,939
Total funds carried forward	<u>120,109</u>	<u>120,109</u>	<u>110,156</u>

TAMIL AID LIMITED

England & Wales - Charity number 1108660

Accounts

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Trustees' Report and Unaudited Accounts

31 January 2023

Tamil Aid Limited
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 13
Detailed Statement of Financial Activities	14

Tamil Aid Limited
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05347137

Charity No. 1108660

Registered Office

1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Ayyakkannu Desigar Somasundaram
Chithra Somasundaram
Shanthakumar Vigneswaralingam
Sharvanandan Arnold

Accountants

Ace Accountants and Tax Consultants Ltd
127 Fencepiece Road
Ilford
Essex
IG6 2LD

ACHIEVEMENTS AND PERFORMANCE

The charity's achievements for the year are contained in the Annual Report and the trustees are satisfied with the progress made during the year.

FINANCIAL REVIEW

The board also monitors the charity's reserves to ensure that they are neither excessive nor in deficit. Similarly to last year, the charity generated a satisfactory. Financial outcome with net increase in funds. This was achieved with the support of its members and volunteers, together with efficient financial management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a board of trustees that meet regularly and are responsible for the strategic direction and policy of the trust's work.

Tamil Aid Limited
Trustees Annual Report

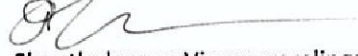
There were no significant related party transactions during the accounting period ended 31 January 2023.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Shanthakumar Vigneswaralingam

Trustee

17 July 2023

Tamil Aid Limited
Independent Examiners Report

Independent Examiner's Report to the trustees of Tamil Aid Limited

I report to the charity trustees on my examination of the financial statements of Tamil Aid Limited for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Mr Pathmanathan Valluvar
ACCA
Ace Accountants and Tax Consultants Ltd
127 Fencepiece Road
Ilford

Essex
IG6 2LD
17 July 2023

Tamil Aid Limited
Statement of Financial Activities
for the year ended 31 January 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	153,462	153,462	134,928
Total		153,462	153,462	134,928
Expenditure on:				
Charitable activities	5	123,617	123,617	104,701
Other	6	628	628	378
Total		124,245	124,245	105,079
Net gains on investments		-	-	-
Net income		29,217	29,217	29,849
Transfers between funds		-	-	-
Net income before other gains/(losses)		29,217	29,217	29,849
Other gains and losses				
Net movement in funds		29,217	29,217	29,849
Reconciliation of funds:				
Total funds brought forward		80,939	80,939	51,090
Total funds carried forward		110,156	110,156	80,939

Tamil Aid Limited
Summary Income and Expenditure Account
for the year ended 31 January 2023

	2023	2022
	£	£
Income	153,462	134,928
Gross income for the year	<u>153,462</u>	<u>134,928</u>
Expenditure	124,245	105,079
Total expenditure for the year	<u>124,245</u>	<u>105,079</u>
Net income before tax for the year	29,217	29,849
Net income for the year	<u>29,217</u>	<u>29,849</u>

Tamil Aid Limited
Balance Sheet
at 31 January 2023

Company No. 05347137	Notes	2023	2022
		£	£
Current assets			
Debtors	7	31,859	-
Cash at bank and in hand		78,297	80,939
		<u>110,156</u>	<u>80,939</u>
Net current assets		110,156	80,939
Total assets less current liabilities		110,156	80,939
Net assets excluding pension asset or liability		110,156	80,939
Total net assets		<u>110,156</u>	<u>80,939</u>
The funds of the charity			
Unrestricted funds	8		
General funds		69,076	56,581
Designated funds		41,080	24,358
		<u>110,156</u>	<u>80,939</u>
Total funds		<u>110,156</u>	<u>80,939</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 July 2023

And signed on its behalf by:



Shanthakumar Vigneswaralingam
 Trustee
 17 July 2023

Tamil Aid Limited
Statement of Cash flows
for the year ended 31 January 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	29,217	29,849
Adjustments for:		
Increase in trade and other receivables	(31,859)	-
Net cash (used in)/provided by operating activities	<u>(2,642)</u>	<u>29,849</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(2,642)	29,849
Cash and cash equivalents at the beginning of the year	80,939	51,090
Cash and cash equivalents at the end of the year	<u>78,297</u>	<u>80,939</u>
Components of cash and cash equivalents		
Cash and bank balances	78,297	80,939
	<u>78,297</u>	<u>80,939</u>

Tamil Aid Limited
Notes to the Accounts

for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.

Tamil Aid Limited

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Tamil Aid Limited
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	134,928	134,928
Total	<u>134,928</u>	<u>134,928</u>
Expenditure on:		
Charitable activities	104,701	104,701
Other	378	378
Total	<u>105,079</u>	<u>105,079</u>
Net income	<u>29,849</u>	<u>29,849</u>
Net income before other gains/(losses)	29,849	29,849
Other gains and losses:		
Net movement in funds	<u>29,849</u>	<u>29,849</u>
Reconciliation of funds:		
Total funds brought forward	51,090	51,090
Total funds carried forward	<u>80,939</u>	<u>80,939</u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Tamil Aid	105,010	105,010	101,831
Kick Start	16,593	16,593	3,484
Gift Aid	31,859	31,859	29,613
	<u>153,462</u>	<u>153,462</u>	<u>134,928</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
<i>Expenditure on charitable activities</i>			
Grants to Institutions	123,617	123,617	104,701
Governance costs			
	<u>123,617</u>	<u>123,617</u>	<u>104,701</u>

Tamil Aid Limited
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
General administrative costs	628	628	378
	<u>628</u>	<u>628</u>	<u>378</u>

7 Debtors

	2023	2022
	£	£
Other debtors-giftaid	31,859	-
	<u>31,859</u>	<u>-</u>

8 Movement in funds

	At 1 February 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	56,581	123,894	(111,399)	69,076
Designated funds:				
Building Blocks Fund	16,921	3,518	(3,851)	16,588
Kick Start Fund	7,437	26,050	(8,995)	24,492
<i>Total</i>	<u>24,358</u>	<u>29,568</u>	<u>(12,846)</u>	<u>41,080</u>
Total funds	<u>80,939</u>	<u>153,462</u>	<u>(124,245)</u>	<u>110,156</u>

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	110,156	110,156
	<u>110,156</u>	<u>110,156</u>

0

Tamil Aid Limited
Notes to the Accounts

10 Reconciliation of net debt

	At 1		At 31
	February	Cash flows	January
	2022		2023
	£	£	£
Cash and cash equivalents	80,939	(2,642)	78,297
	<u>80,939</u>	<u>(2,642)</u>	<u>78,297</u>
Net debt	<u>80,939</u>	<u>(2,642)</u>	<u>78,297</u>

Tamil Aid Limited
Detailed Statement of Financial Activities
for the year ended 31 January 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Tamil Aid	105,010	105,010	101,831
Kick Start	16,593	16,593	3,484
Gift Aid	31,859	31,859	29,613
	<u>153,462</u>	<u>153,462</u>	<u>134,928</u>
Total income and endowments	153,462	153,462	134,928
Expenditure on:			
Charitable activities			
Grants to Institutions	123,617	123,617	104,701
	<u>123,617</u>	<u>123,617</u>	<u>104,701</u>
Total of expenditure on charitable activities	123,617	123,617	104,701
General administrative costs, including depreciation and amortisation			
Bank charges	538	538	308
Subscriptions	90	90	70
	<u>628</u>	<u>628</u>	<u>378</u>
Total of expenditure of other costs	628	628	378
Total expenditure	124,245	124,245	105,079
Net gains on investments	-	-	-
	<u>29,217</u>	<u>29,217</u>	<u>29,849</u>
Net income	29,217	29,217	29,849
Net income before other gains/(losses)	29,217	29,217	29,849
Other Gains	-	-	-
	<u>29,217</u>	<u>29,217</u>	<u>29,849</u>
Net movement in funds	29,217	29,217	29,849
Reconciliation of funds:			
Total funds brought forward	80,939	80,939	51,090
Total funds carried forward	110,156	110,156	80,939

TAMIL AID LIMITED

England & Wales - Charity number 1108660

Accounts

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Trustees' Report and Unaudited Accounts

31 January 2022

Tamil Aid Limited
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 11
Detailed Statement of Financial Activities	12

Tamil Aid Limited
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05347137

Charity No. 1108660

Registered Office

1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Ayyakkannu Desigar
Somasundaram
Chithra Somasundaram
Shanthakumar
Vigneswaralingam
Sharvanandan Arnold

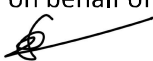
Accountants

Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford
Essex
IG6 2LD

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Shanthakumar Vigneswaralingam
Trustee
10 October 2022

Tamil Aid Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of Tamil Aid Limited

I report to the charity trustees on my examination of the financial statements of Tamil Aid Limited for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Mr Pathmanathan Valluvar

FCCA

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

Ilford

Essex

IG6 2LD

10 October 2022

Tamil Aid Limited
Statement of Financial Activities
for the year ended 31 January 2022

		Unrestricted		
		funds	Total funds	Total funds
		2022	2022	2021
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	134,928	134,928	169,725
Total		<u>134,928</u>	<u>134,928</u>	<u>169,725</u>
Expenditure on:				
Charitable activities	5	104,701	104,701	148,458
Other	6	378	378	344
Total		<u>105,079</u>	<u>105,079</u>	<u>148,802</u>
Net gains on investments		-	-	-
Net income		<u>29,849</u>	<u>29,849</u>	<u>20,923</u>
Transfers between funds		-	-	-
Net income before other gains/(losses)		<u>29,849</u>	<u>29,849</u>	<u>20,923</u>
Other gains and losses				
Net movement in funds		<u>29,849</u>	<u>29,849</u>	<u>20,923</u>
Reconciliation of funds:				
Total funds brought forward		51,090	51,090	30,167
Total funds carried forward		<u><u>80,939</u></u>	<u><u>80,939</u></u>	<u><u>51,090</u></u>

Tamil Aid Limited
Summary Income and Expenditure Account
for the year ended 31 January 2022

	2022	2021
	£	£
Income	134,928	169,725
Gross income for the year	<u>134,928</u>	<u>169,725</u>
Expenditure	105,079	148,802
Total expenditure for the year	<u>105,079</u>	<u>148,802</u>
Net income before tax for the year	29,849	20,923
Net income for the year	<u>29,849</u>	<u>20,923</u>

Tamil Aid Limited
Balance Sheet
at 31 January 2022

Company No. 05347137	Notes	2022	2021
		£	£
Current assets			
Cash at bank and in hand		80,939	51,090
		80,939	51,090
Net current assets		80,939	51,090
Total assets less current liabilities		80,939	51,090
Net assets excluding pension asset or liability		80,939	51,090
Total net assets		80,939	51,090
 The funds of the charity			
Restricted funds	7		
Unrestricted funds	7		
General funds		80,939	51,090
		80,939	51,090
Reserves	7		
Total funds		80,939	51,090

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2022 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2022

And signed on its behalf by:



Shanthakumar Vigneswaralingam
 Trustee
 10 October 2022

Tamil Aid Limited
Statement of Cash flows
for the year ended 31 January 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	29,849	20,924
Net cash provided by operating activities	<u>29,849</u>	<u>20,924</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	29,849	20,924
Cash and cash equivalents at the beginning of the year	51,090	30,166
Cash and cash equivalents at the end of the year	<u>80,939</u>	<u>51,090</u>
Components of cash and cash equivalents		
Cash and bank balances	80,939	51,090
	<u>80,939</u>	<u>51,090</u>

for the year ended 31 January 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Tamil Aid Limited
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	169,725	169,725
Total	<u>169,725</u>	<u>169,725</u>
Expenditure on:		
Charitable activities	148,458	148,458
Other	344	344
Total	<u>148,802</u>	<u>148,802</u>
Net income	<u>20,923</u>	<u>20,923</u>
Net income before other gains/(losses)	20,923	20,923
Other gains and losses:		
Net movement in funds	<u>20,923</u>	<u>20,923</u>
Reconciliation of funds:		
Total funds brought forward	30,167	30,167
Total funds carried forward	<u><u>51,090</u></u>	<u><u>51,090</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Tamil Aid	101,831	101,831	148,490
Building Blocks	-	-	4,560
Kick Start	3,484	3,484	1,350
Gift Aid	29,613	29,613	15,325
	<u>134,928</u>	<u>134,928</u>	<u>169,725</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>			
Grants to Institutions	104,701	104,701	148,458
<i>Governance costs</i>			
	<u>104,701</u>	<u>104,701</u>	<u>148,458</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
General administrative costs	378	378	344
	<u>378</u>	<u>378</u>	<u>344</u>

7 Movement in funds

	At 1 February 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	51,090	134,928	(105,079)	80,939
Total funds	<u>51,090</u>	<u>134,928</u>	<u>(105,079)</u>	<u>80,939</u>

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	80,939	80,939
	<u>80,939</u>	<u>80,939</u>

9 Reconciliation of net debt

	At 1 February 2021	Cash flows	At 31 January 2022
	£	£	£
Cash and cash equivalents	51,090	29,849	80,939
	<u>51,090</u>	<u>29,849</u>	<u>80,939</u>
Net debt	<u>51,090</u>	<u>29,849</u>	<u>80,939</u>

Tamil Aid Limited
Detailed Statement of Financial Activities
for the year ended 31 January 2022

	Unrestricted		
	funds	Total funds	Total funds
	2022	2022	2021
	£	£	£
Income and endowments from:			
Donations and legacies			
Tamil Aid	101,831	101,831	148,490
Building Blocks	-	-	4,560
Kick Start	3,484	3,484	1,350
Gift Aid	29,613	29,613	15,325
	<u>134,928</u>	<u>134,928</u>	<u>169,725</u>
Total income and endowments	134,928	134,928	169,725
Expenditure on:			
Charitable activities			
Grants to Institutions	104,701	104,701	148,458
	<u>104,701</u>	<u>104,701</u>	<u>148,458</u>
Total of expenditure on charitable activities	104,701	104,701	148,458
General administrative costs, including depreciation and amortisation			
Bank charges	308	308	344
Subscriptions	70	70	-
	<u>378</u>	<u>378</u>	<u>344</u>
Total of expenditure of other costs	378	378	344
Total expenditure	105,079	105,079	148,802
Net gains on investments	-	-	-
	<u>29,849</u>	<u>29,849</u>	<u>20,923</u>
Net income	29,849	29,849	20,923
Net income before other gains/(losses)	29,849	29,849	20,923
Other Gains	-	-	-
	<u>29,849</u>	<u>29,849</u>	<u>20,923</u>
Net movement in funds	29,849	29,849	20,923
Reconciliation of funds:			
Total funds brought forward	51,090	51,090	30,167
Total funds carried forward	80,939	80,939	51,090

TAMIL AID LIMITED

England & Wales - Charity number 1108660

Accounts

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Report of the Trustees

31 January 2021

Tamil Aid Limited
Contents

	Pages
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Statement of Financial Position	6
Statement of Cash flows	7
Notes to the Financial Statement	8 to 11
Detailed Statement of Financial Activities	12

Tamil Aid Limited
Report of the Trustees

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05347137

Charity No. 1108660

Registered Office

1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Board Of Trustees/Directors

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Ayyakkannu Desigar Somasundaram
Chithra Somasundaram
Shanthakumar Vigneswaralingam
Sharvanandan Arnold

Accountants

Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford
Essex
IG6 2LD

Statement Of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Shanthakumar Vigneswaralingam
Trustee
21 October 2021

Tamil Aid Limited

Independent Examiners Report

Independent Examiner's Report to the trustees of Tamil Aid Limited

I report to the charity trustees on my examination of the accounts of Tamil Aid Limited for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Mr.Pathmanathan Valluvar

FCCA

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

Ilford

Essex

IG6 2LD

21 October 2021

Tamil Aid Limited
Statement of Financial Activities
for the year ended 31 January 2021

		Unrestricted	Total funds	Total funds
		funds	2021	2020
	Notes	2021	2021	2020
		£	£	£
Income and endowments from:				
Donations and legacies	4	169,725	169,725	47,103
Total		<u>169,725</u>	<u>169,725</u>	<u>47,103</u>
Expenditure on:				
Charitable activities	5	148,458	148,458	51,861
Other	6	344	344	372
Total		<u>148,802</u>	<u>148,802</u>	<u>52,233</u>
Net gains on investments		-	-	-
Net income/(expenditure)		<u>20,923</u>	<u>20,923</u>	<u>(5,130)</u>
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		<u>20,923</u>	<u>20,923</u>	<u>(5,130)</u>
Other gains and losses				
Net movement in funds		<u>20,923</u>	<u>20,923</u>	<u>(5,130)</u>
Reconciliation of funds:				
Total funds brought forward		30,167	30,167	35,297
Total funds carried forward		<u><u>51,090</u></u>	<u><u>51,090</u></u>	<u><u>30,167</u></u>

Tamil Aid Limited
Summary Income and Expenditure Account
for the year ended 31 January 2021

	2021	2020
	£	£
Income	169,725	47,103
Gross income for the year	<u>169,725</u>	<u>47,103</u>
Expenditure	148,802	52,233
Total expenditure for the year	<u>148,802</u>	<u>52,233</u>
Net income/(expenditure) before tax for the year	20,923	(5,130)
Net income /(expenditure)for the year	<u><u>20,923</u></u>	<u><u>(5,130)</u></u>

Tamil Aid Limited
Statement of Financial Position
at 31 January 2021

Company No. 05347137	Notes	2021	2020
		£	£
Current assets			
Debtors	7	-	1
Cash at bank and in hand		51,090	30,166
		<u>51,090</u>	<u>30,167</u>
Net current assets		51,090	30,167
Total assets less current liabilities		<u>51,090</u>	<u>30,167</u>
Net assets excluding pension asset or liability		51,090	30,167
Total net assets		<u><u>51,090</u></u>	<u><u>30,167</u></u>
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		51,090	30,167
		<u>51,090</u>	<u>30,167</u>
Reserves	8		
Total funds		<u><u>51,090</u></u>	<u><u>30,167</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2021 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 October 2021

And signed on its behalf by:

Shanthakumar Vigneswaralingam
Trustee
21 October 2021

Tamil Aid Limited
Statement of Cash flows
for the year ended 31 January 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	20,923	(5,130)
Adjustments for:		
Decrease/(Increase) in trade and other receivables	1	(1)
Net cash provided by/(used in) operating activities	<u>20,924</u>	<u>(5,131)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	20,924	(5,131)
Cash and cash equivalents at the beginning of the year	30,166	35,297
Cash and cash equivalents at the end of the year	<u>51,090</u>	<u>30,166</u>
Components of cash and cash equivalents		
Cash and bank balances	51,090	30,166
	<u>51,090</u>	<u>30,166</u>

Tamil Aid Limited
Notes to the Financial Statement
for the year ended 31 January 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Financial Statement

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	47,103	47,103
Total	<u>47,103</u>	<u>47,103</u>
Expenditure on:		
Charitable activities	51,861	51,861
Other	372	372
Total	<u>52,233</u>	<u>52,233</u>
Net income	<u>(5,130)</u>	<u>(5,130)</u>
Net income before other gains/(losses)	<u>(5,130)</u>	<u>(5,130)</u>
Other gains and losses:		
Net movement in funds	<u>(5,130)</u>	<u>(5,130)</u>
Reconciliation of funds:		
Total funds brought forward	35,297	35,297
Total funds carried forward	<u><u>30,167</u></u>	<u><u>30,167</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Tamil Aid	148,490	148,490	29,810
Building Blocks	4,560	4,560	543
Kick Start	1,350	1,350	5,779
Gift Aid	15,325	15,325	10,971
	<u>169,725</u>	<u>169,725</u>	<u>47,103</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
<i>Expenditure on charitable activities</i>			
Grants to Institutions	148,458	148,458	51,861
<i>Governance costs</i>			
	<u>148,458</u>	<u>148,458</u>	<u>51,861</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
General administrative costs	344	344	372
	<u>344</u>	<u>344</u>	<u>372</u>

7 Debtors

	2021	2020
	£	£
Prepayments and accrued income	-	1
	<u>-</u>	<u>1</u>

8 Movement in funds

	At 1 February 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	30,167	169,725	(148,802)	51,090
Revaluation Reserves:				
Total funds	<u>30,167</u>	<u>169,725</u>	<u>(148,802)</u>	<u>51,090</u>

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	51,090	51,090
	<u>51,090</u>	<u>51,090</u>

10 Reconciliation of net debt

	At 1 February 2020	Cash flows	At 31 January 2021
	£	£	£
Cash and cash equivalents	30,166	20,924	51,090
	<u>30,166</u>	<u>20,924</u>	<u>51,090</u>
Net debt	<u>30,166</u>	<u>20,924</u>	<u>51,090</u>

Tamil Aid Limited
Detailed Statement of Financial Activities
for the year ended 31 January 2021

	Unrestricted		
	funds	Total funds	Total funds
	2021	2021	2020
	£	£	£
Income and endowments from:			
Donations and legacies			
Tamil Aid	148,490	148,490	29,810
Building Blocks	4,560	4,560	543
Kick Start	1,350	1,350	5,779
Gift Aid	15,325	15,325	10,971
	<u>169,725</u>	<u>169,725</u>	<u>47,103</u>
Total income and endowments	169,725	169,725	47,103
Expenditure on:			
Charitable activities			
Grants to Institutions	148,458	148,458	51,861
	<u>148,458</u>	<u>148,458</u>	<u>51,861</u>
Total of expenditure on charitable activities	148,458	148,458	51,861
General administrative costs, including depreciation and amortisation			
Bank charges	344	344	371
Subscriptions	-	-	1
	<u>344</u>	<u>344</u>	<u>372</u>
Total of expenditure of other costs	344	344	372
Total expenditure	148,802	148,802	52,233
Net gains on investments	-	-	-
	<u>20,923</u>	<u>20,923</u>	<u>(5,130)</u>
Net income/(expenditure)			(5,130)
Net income/(expenditure) before other gains/(losses)	20,923	20,923	(5,130)
Other Gains	-	-	-
	<u>20,923</u>	<u>20,923</u>	<u>(5,130)</u>
Net movement in funds			(5,130)
Reconciliation of funds:			
Total funds brought forward	30,167	30,167	35,297
Total funds carried forward	51,090	51,090	30,167