

Tamil Aid Limited

Charity No. 1108660

Company No. 05347137

Trustees' Report and Unaudited Accounts

31 January 2025

Tamil Aid Limited
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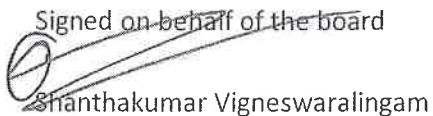
Tamil Aid Limited
Trustees Annual Report

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.



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31 March 2025

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

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
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		<u>107,965</u>	<u>120,109</u>
Net assets excluding pension asset or liability		<u>107,965</u>	<u>120,109</u>
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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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)	<u>9,953</u>	<u>9,953</u>
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>120,109</u>	<u>120,109</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
Total	<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
	87,826	2,421	90,247
Net debt	87,826	2,421	90,247

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

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 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	<u>107,965</u>	<u>107,965</u>	<u>120,109</u>