

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees

FOR THE YEAR ENDED 30 JUNE 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09645816 (England and Wales)

Registered Charity number
1170343

Registered office
227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman

Mrs K Skanthatheva
T Logeswaran
S Kanagasingam
Mrs S Kokularamanan
G Kulasegaram
Mrs S Suganthakumaran
M Arumugam
K Chandramohan

Company Secretary

N Suganthakumaran

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of World Tamils Historical Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Objectives of the Charity

1. Promoting Tamil culture
2. Preserve and interpret Tamil history and culture for the education, enjoyment of present and future generations
3. To advance the Hindu religion , particularly but not exclusively by running a temple in Banbury
4. To Advance the Roman Catholic religion, particularly but not exclusively by running a church in Banbury.

Achievement and Performance

Charity was able to start the ground work for the community building, by demolishing the old barn. The foundation for the community building has been completed. We are proceeding with the second stage of the development.

Fund Raising

During this year, funds raised via monthly membership fees and donations during monthly remembrance event held in the charity's premises. In addition, funds were raised for the building project.

Future Plan

Charity will continue to raise funds to build the second stage of the community building.

Approved by order of the board of trustees on 31st March 2026 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

World Tamils Historical Society

Charity No. 1170343

Company No. 09645816

Trustees' Report and Unaudited Accounts

30 June 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 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 09645816

Charity No. 1170343

Registered Office

227 Preston Road

Wembley

Middlesex

HA9 8NF

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:

M. ARUMGAM

K. CHANDRAMOHAN

S. KANAGASINGAM

S. KANDIAH (Resigned 17 July 2025)

S. KOKULARAMANAN

G. KULASEGARAM

T. LOGESWARAN (Resigned 6 January 2026)

J.N. PACKIANATHAN (Resigned 15 August 2025)

K. SKANTHATHEVA

N. SUGANTHAKUMARAN

S. SUGANTHAKUMARAN

Accountants

Amity Services Ltd

4 Whitchurch Parade

Whitchurch Lane

Edgware

HA8 6LR

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.

World Tamils Historical Society
Trustees Annual Report

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

K. SKANTHATHEVA
Trustee
31 March 2026

Independent Examiner's Report to the trustees of World Tamils Historical Society

I report to the charity trustees on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 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.

Jebarson William ACCA
Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edgware

HA8 6LR
31 March 2026

World Tamils Historical Society
Statement of Financial Activities
for the year ended 30 June 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	4	218,740	218,740	79,375
Other trading activities	5	-	-	19,000
Investments	6	52	52	236
Total		218,792	218,792	98,611
Expenditure on:				
Other	7	87,858	87,858	97,766
Total		87,858	87,858	97,766
Net gains on investments		-	-	-
Net income		130,934	130,934	845
Transfers between funds		-	-	-
Net income before other gains/(losses)		130,934	130,934	845
Other gains and losses				
Net movement in funds		130,934	130,934	845
Reconciliation of funds:				
Total funds brought forward		511,938	511,938	511,093
Total funds carried forward		642,872	642,872	511,938

World Tamils Historical Society
Summary Income and Expenditure Account
for the year ended 30 June 2025

	2025 £	2024 £
Income	218,740	98,375
Interest and investment income	52	236
Gross income for the year	<u>218,792</u>	<u>98,611</u>
Expenditure	48,904	53,973
Interest payable	38,954	42,038
Total expenditure for the year	<u>87,858</u>	<u>96,011</u>
Net income before tax for the year	130,934	2,600
Tax payable	-	(1,755)
Net income for the year	<u><u>130,934</u></u>	<u><u>845</u></u>

World Tamils Historical Society

Balance Sheet

at 30 June 2025

Company No. O9645816	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,636,763	1,439,643
		<u>1,636,763</u>	<u>1,439,643</u>
Current assets			
Debtors	10	987	85
Cash at bank and in hand		18,039	9,290
		<u>19,026</u>	<u>9,375</u>
Creditors: Amount falling due within one year	11	(96,449)	(17,755)
Net current liabilities		<u>(77,423)</u>	<u>(8,380)</u>
Total assets less current liabilities		1,559,340	1,431,263
Creditors: Amounts falling due after more than one year	12	(916,468)	(919,325)
Net assets excluding pension asset or liability		<u>642,872</u>	<u>511,938</u>
Total net assets		<u><u>642,872</u></u>	<u><u>511,938</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		642,872	511,938
		<u>642,872</u>	<u>511,938</u>
Reserves	13		
Total funds		<u><u>642,872</u></u>	<u><u>511,938</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 30 June 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 2026

And signed on its behalf by:

K. SKANTHATHEVA

Trustee

31 March 2026

World Tamils Historical Society
Statement of Cash flows
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	130,934	845
Adjustments for:		
Dividends, interest and rents from investments	(52)	(236)
Increase in trade and other receivables	(902)	(85)
Increase in trade and other payables	93,794	15,955
Net cash provided by operating activities	<u>223,774</u>	<u>16,479</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(197,120)	(5,500)
Dividends, interest and rents from investments	52	236
Net cash used in investing activities	<u>(197,068)</u>	<u>(5,264)</u>
Cash flows from financing activities		
Repayment of borrowings	(17,957)	(30,189)
Net cash used in financing activities	<u>(17,957)</u>	<u>(30,189)</u>
Net increase/(decrease) in cash and cash equivalents	8,749	(18,974)
Cash and cash equivalents at the beginning of the year	9,290	28,264
Cash and cash equivalents at the end of the year	<u>18,039</u>	<u>9,290</u>
Components of cash and cash equivalents		
Cash and bank balances	18,039	9,290
	<u>18,039</u>	<u>9,290</u>

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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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.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

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 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	79,375	79,375
Other trading activities	19,000	19,000
Investments	236	236
Total	<u>98,611</u>	<u>98,611</u>
Expenditure on:		
Other	97,766	97,766
Total	<u>97,766</u>	<u>97,766</u>
Net income	<u>845</u>	<u>845</u>
Net income before other gains/(losses)	845	845
Other gains and losses:		
Net movement in funds	<u>845</u>	<u>845</u>
Reconciliation of funds:		
Total funds brought forward	511,093	511,093
Total funds carried forward	<u><u>511,938</u></u>	<u><u>511,938</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2025 £	Total 2024 £
Donations	218,740	218,740	79,375
	<u>218,740</u>	<u>218,740</u>	<u>79,375</u>

5 Income from other trading activities

	Total 2025 £	Total 2024 £
	-	19,000
	<u>-</u>	<u>19,000</u>

6 Income from investments

	Unrestricted	Total 2025 £	Total 2024 £
	52	52	236
	<u>52</u>	<u>52</u>	<u>236</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Event Costs	5,180	5,180	-
Bank loan and overdraft interest payable	38,954	38,954	42,038
Corporation tax charge/(credit)	-	-	1,755
Premises costs	24,012	24,012	31,458
General administrative costs	9,718	9,718	8,020
Legal and professional costs	9,994	9,994	14,495
	<u>87,858</u>	<u>87,858</u>	<u>97,766</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2024	1,439,643	1,439,643
Additions	197,120	197,120
At 30 June 2025	<u>1,636,763</u>	<u>1,636,763</u>
Net book values		
At 30 June 2025	<u>1,636,763</u>	<u>1,636,763</u>
At 30 June 2024	<u>1,439,643</u>	<u>1,439,643</u>

10 Debtors

	2025	2024
	£	£
Other debtors	987	85
	<u>987</u>	<u>85</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Corporation tax	400	1,755
Other creditors	71,049	6,000
Accruals	25,000	10,000
	<u>96,449</u>	<u>17,755</u>

12 Creditors:
amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	501,368	519,325
Other loans	400,000	400,000
Other creditors	15,100	-
	<u>916,468</u>	<u>919,325</u>

13 Movement in funds

	At 1 July 2024 £	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	511,938	218,792	(87,858)	642,872
Total funds	<u>511,938</u>	<u>218,792</u>	<u>(87,858)</u>	<u>642,872</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,636,763	1,636,763
Net current assets	(77,423)	(77,423)
Creditors due in more than one year and provisions	(916,468)	(916,468)
	<u>642,872</u>	<u>642,872</u>

15 Reconciliation of net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash and cash equivalents	9,290	8,749	18,039
	<u>9,290</u>	<u>8,749</u>	<u>18,039</u>
Borrowings	(400,000)	-	(400,000)
Bank loans	(519,325)	17,957	(501,368)
	<u>(919,325)</u>	<u>17,957</u>	<u>(901,368)</u>
Net debt	<u>(910,035)</u>	<u>26,706</u>	<u>(883,329)</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

World Tamils Historical Society
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	218,740	218,740	79,375
	<u>218,740</u>	<u>218,740</u>	<u>79,375</u>
Other trading activities			
	-	-	19,000
	<u>-</u>	<u>-</u>	<u>19,000</u>
Investments			
	52	52	236
	<u>52</u>	<u>52</u>	<u>236</u>
Total income and endowments	218,792	218,792	98,611
Expenditure on:			
Other expenditure			
Event Costs	5,180	5,180	-
Bank loan and overdraft interest payable	38,954	38,954	42,038
Corporation tax charge/(credit)	-	-	1,755
	<u>44,134</u>	<u>44,134</u>	<u>43,793</u>
Premises costs			
Rates	6,679	6,679	6,203
Light, heat and power	15,460	15,460	14,221
Premises cleaning	240	240	228
Premises repairs and maintenance	1,633	1,633	10,806
	<u>24,012</u>	<u>24,012</u>	<u>31,458</u>
General administrative costs, including depreciation and amortisation			
Bank charges	1,283	1,283	1,057
Equipment expensed	1,816	1,816	-
Equipment leasing and hire charges	1,032	1,032	996
General insurances	1,254	1,254	1,144
Advertising	1,750	1,750	1,900
Postage and couriers	22	22	942
Software, IT support and related costs	655	655	628
Stationery and printing	534	534	129
Subscriptions	-	-	177
Sundry expenses	400	400	-

World Tamils Historical Society
Detailed Statement of Financial Activities

Telephone, fax and broadband	972	972	1,047
	<u>9,718</u>	<u>9,718</u>	<u>8,020</u>
Legal and professional costs			
Audit/Independent examination fees	2,908	2,908	1,618
Consultancy fees	7,086	7,086	12,877
	<u>9,994</u>	<u>9,994</u>	<u>14,495</u>
Total of expenditure of other costs	<u>87,858</u>	<u>87,858</u>	<u>97,766</u>
Total expenditure	87,858	87,858	97,766
Net gains on investments	-	-	-
	<u>130,934</u>	<u>130,934</u>	<u>845</u>
Net income			
Net income before other gains/(losses)	130,934	130,934	845
Other Gains	-	-	-
	<u>130,934</u>	<u>130,934</u>	<u>845</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	511,938	511,938	511,093
Total funds carried forward	<u>642,872</u>	<u>642,872</u>	<u>511,938</u>

Independent Examiner's Report to the trustees of World Tamils Historical Society

I report to the charity trustees on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 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.

Jebarson William ACCA
Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edgware

HA8 6LR
31 March 2026