

TAMIL SPECIAL CHILDREN UK

(Charity Registered No: 1191001)



Trustees report and Financial Statements
for the year ended
30 June 2023

TAMIL SPECIAL CHILDREN UK

(Charity Registered No: 1191001)

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

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TAMIL SPECIAL CHILDREN UK

(Charity Registered No: 1191001)

Information

Charity number	1191001
Registered address	50 Gloucester Road London E17 6AE
Trustees	Mrs. Krishanthi Narayanamoorthy Mr. Thavarupan Thavarajah Mrs. Malarvili Thanansayan Mr. Thirunavukkarasu Prabakaran Mrs. Subothini Sivendrakumar
Chairperson	Mrs. Krishanthi Narayanamoorthy
Bankers	Lloyds Bank

TAMIL SPECIAL CHILDREN UK

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REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

Objects

The object of the charity is to promote social inclusion for the public benefit by working with the Tamil community who are socially excluded on the grounds of their learning disability/difficulty, to relieve the needs of such people and assist them to integrate into the Tamil society, in particular by : raising the Tamil community awareness of the issues affecting people with learning difficulties, both generally and in relation to their social exclusion; providing workshops, forums, advocacy and general support for Tamil people with learning difficulty / difficulties (Developmental disability of the mind and any associated condition), their families and carers.

Achievement and Performance

Activities of the Charity were administratively strengthened during the year.

Funds materially in deficit:

There were no issues resulting any financial constrains or leading to deficits during the year.

Other optional information

There were no material issues.

Declaration

The Trustees declare that they have approved the Trustee's report above.

Thavarupan Thavarajah
Trustee

Date: 16th April 2024

TAMIL SPECIAL CHILDREN UK

(Charity Registered No: 1191001)

Independent Examiner's Report to the Board of Trustees FOR THE YEAR ENDED 30 JUNE 2023

I report to the Trustees on my examination of the financial statements of Tamil Special Children UK (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

The Trustees of the charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). An audit is not required for the year under section 144 (2) of the Charities Act 2011 (The 2011 Act) and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

In my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act.
- To follow the procedures laid down in the general directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act: and
- To state whether matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In accordance with my examination, no matters have come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Charities Act 2011: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act,Have not been met; or
- (2) To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Pravinsangar Selvarajah (ACMA (1 - IORP), CGMA, MA Marketing management, BBA (Hons))
For and on behalf of
Angels Accountants

Date: 14th April 2024

TAMIL SPECIAL CHILDREN UK

(Charity Registered No: 1191001)

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

		<u>2023</u>	<u>2022</u>
	Notes	£	£
Incoming resources			
Voluntary income	2	15,604	10,877
Charitable activities	3	5,815	
Investment income	4	<u>65</u>	<u>0</u>
Total incoming resources		<u>21,484</u>	<u>10,877</u>
 Resources expended			
Charitable activities	5	2,600	115
Governance cost	6	<u>551</u>	<u>0</u>
Total resources expended		<u>3,151</u>	<u>115</u>
 Net incoming resources		18,333	10,762
 Total funds brought forward		10,762	0
 Total funds carried forward		<u>29,095</u>	<u>10,762</u>

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BALANCE SHEET AS AT 30 JUNE 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	664	0
Current assets			
Cash at bank and in hand	8	28,431	<u>10,762</u> 10,762
Current liabilities			
Creditors: Amount falling due within One year.		<u>(0)</u>	<u>(0)</u>
Net current liabilities		<u>28,431</u>	<u>10,762</u>
Net Assets		<u>29,095</u>	<u>10,762</u>
Long term liabilities			
Long term loan		<u>0</u>	<u>0</u>
Net assets		<u>29,095</u>	<u>10,762</u>
Funds			
Unrestricted income funds		<u>29,095</u>	<u>10,762</u>
Total Funds		<u>29,095</u>	<u>10,762</u>

TAMIL SPECIAL CHILDREN UK

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Notes to the Accounts
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS102 – The Financial Reporting standard applicable in the UK and Republic of Ireland accounting standards, the statement of recommended practice “Accounting and reporting by Charities” (SORP) and the charities act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be qualified with reasonable accuracy. The following specific policies are applied to the categories of income.

Voluntary income is received by way of grant, donation and gifts and which is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investment included in this year in which it is receivable.

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Notes to the Accounts
FOR THE YEAR ENDED 30 JUNE 2023

1.3 Resources explained.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the pop-up shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

2.	<u>Voluntary Income</u>	<u>2023</u>	<u>2022</u>
	Donation	15,558	10,877
	Amazon smile	<u>46</u>	<u>0</u>
		<u>15,604</u>	<u>10,877</u>
3.	<u>Income from charitable activities</u>		
	Charity walk	4,089	0
	Sports meet	921	0
	Christmas party	<u>805</u>	<u>0</u>
		<u>5,815</u>	<u>0</u>
4.	<u>Investment income</u>		
	Bank interest received	<u>65</u>	<u>0</u>
		<u>65</u>	<u>0</u>

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Notes to the Accounts
FOR THE YEAR ENDED 30 JUNE 2023

	<u>2023</u>	<u>2022</u>
5. <u>Charitable activities expenses</u>		
Charity walk	205	0
Hall hire - Christmas party	540	0
Hall hire – Fundraising advance	500	0
Sports expenses	212	115
Christmas party	1,105	0
General expenses	<u>38</u>	<u>0</u>
	<u>2,600</u>	<u>115</u>
6. <u>Governance cost</u>		
Policy documents & TSC Logo registration	420	0
Insurance	<u>131</u>	<u>0</u>
	<u>551</u>	<u>0</u>
7. <u>Fixed Assets</u>		
Lanyards & High Vis Jackets	<u>664</u>	<u>0</u>
	<u>664</u>	<u>0</u>
8. <u>Current Assets</u>		
Bank current account	8,336	10,732
Bank savings account	<u>20,095</u>	<u>30</u>
	<u>28,431</u>	<u>10,762</u>