

CHARITY REGISTRATION NUMBER: 1203511

**Action For Languages CIO**  
**Unaudited Financial Statements**  
**30 September 2024**

**SIDIKIES**

Chartered accountants  
1 Sun Street  
Finsbury Square  
London  
EC2A 2EP

# Action For Languages CIO

## Financial Statements

Year ended 30 September 2024

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# Action For Languages CIO

## Trustees' Annual Report

Year ended 30 September 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

### Reference and administrative details

<b>Registered charity name</b>	Action For Languages CIO
<b>Charity registration number</b>	1203511
<b>Principal office</b>	C/O Sidikies 1-3 SUN STREET London EC2A 2EP

### The trustees

Mr Jose Luis Gil del Palacio  
Mr Arvinderjit Singh Sandhu  
Mrs Jane Michele Tetzlaff

<b>Accountants</b>	Sidikies Chartered accountants 1 Sun Street Finsbury Square London EC2A 2EP
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### Structure, governance and management

#### Structure:

This charity is governed by a trust deed dated 12 June 2023.

#### Recruitment:

The charity takes into account experience, qualification and dedication to charitable causes when recruiting and appointing new trustees.

The trustees have assessed the major risks to which the charity are exposed and are satisfied that systems are in place to mitigate exposure to these risks.

### Objectives and activities

The object of the CIO is: the advancement of education for the benefit of the public in north west India and such other parts of the world as the trustees shall from time to time determine, by: (a) the provision of financial assistance and other educational resources to schools to enable them to deliver free elementary education in their native languages to children and young people from socially and economically disadvantaged backgrounds; (b) the provision of support to registered dance schools to enable them to provide free classical ballet lessons to children and young people from socially and economically disadvantaged backgrounds.

# Action For Languages CIO

## Trustees' Annual Report *(continued)*

Year ended 30 September 2024

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### Achievements and performance

The object of the CIO is: the advancement of education for the benefit of the public in north west India and such other parts of the world as the trustees shall from time to time determine, by: (a) the provision of financial assistance and other educational resources to schools to enable them to deliver free elementary education in their native languages to children and young people from socially and economically disadvantaged backgrounds; (b) the provision of support to registered dance schools to enable them to provide free classical ballet lessons to children and young people from socially and economically disadvantaged backgrounds.

### Financial review

The charity had no financial transactions in the year.

The trustees' annual report was approved on 27 August 2025 and signed on behalf of the board of trustees by:



Mr Jose Luis Gil del Palacio  
Trustee

## **Action For Languages CIO**

### **Report to Action For Languages CIO on the Unaudited Financial Information of Action For Languages CIO**

**Year ended 30 September 2024**

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As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2024, which comprise the statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

SIDIKIES  
Chartered accountants

1 Sun Street  
Finsbury Square  
London  
EC2A 2EP

**Action For Languages CIO**  
**Statement of Financial Activities**  
**Year ended 30 September 2024**

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	Note	2024 Total funds £
Total income		—
Total expenditure		—
Net income		—
<b>Reconciliation of funds</b>		
Total funds brought forward		—
Total funds carried forward		—

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The notes on pages 7 to 9 form part of these financial statements.

**Action For Languages CIO**

**Statement of Financial Position**

**30 September 2024**

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**Note                      2024**  
**£**

These financial statements were approved by the board of trustees and authorised for issue on 27 August 2025, and are signed on behalf of the board by:

Mr Jose Luis Gil del Palacio  
Trustee

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The notes on pages 7 to 9 form part of these financial statements.

## Action For Languages CIO

### Statement of Cash Flows

Year ended 30 September 2024

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	2024
	£
Net decrease in cash and cash equivalents	—
Cash and cash equivalents at beginning of year	—
Cash and cash equivalents at end of year	—

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The notes on pages 7 to 9 form part of these financial statements.



# Action For Languages CIO

## Notes to the Financial Statements

Year ended 30 September 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O Sidikies, 1-3 SUN STREET, London, EC2A 2EP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Statement of financial activities

#### Judgements and key sources of estimation uncertainty

The charity did not undertake any activities and there were no receipts or payments during the year.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Action For Languages CIO

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Action For Languages CIO

## Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Staff costs

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 5. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 6. Analysis of changes in net debt

			At
	At 1 Oct 2023	Cash flows	30 Sep 2024
	£	£	£

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