



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை

West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.

Founded 1978

B.N.R No: 2229289

Registered Charity No: 1021545

**Please address all correspondence to:**

The Secretary, 54 Hill Rise, Greenford, Middlesex. UB6 8PE

Tel: 0208 5780910, 07545839574 Mail: [secretary@wlts-ofaal.org.uk](mailto:secretary@wlts-ofaal.org.uk)

## Charity information

### Trustees:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr. Thiya Prasanna Sharma

Head Teacher: Dr. Poothathamby Rasiah (*ex officio*)

Charity Number: 1021545

Charity office  
54 Hill Rise  
Greenford  
Middlesex  
UB6 8PE

Accountants: Siva Aarooran BA(Hons) FCCA CTA AFA MIPA  
Aarthy Limited  
428 Rayners Lane  
Pinner  
HA5 5DX

# West London Tamil School

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024.

West London Tamil School (WLTS) is the first Tamil community Forum School in the United Kingdom established in 1978. Initially, it provided supplementary educational services to Tamil speaking children in the West London area but later it expanded its services to all communities in London, Outer London and Europe. It now offers children the ability to learn Fine-Arts, Tamil Language, Sports, Religious Studies and other extra-curricular activities. The school caters for children from the age of 4 to the age of 18 as well as to adults and provides lifelong learning opportunities.

The trustees are pleased to announce due to the very high standard of lessons provided to our more senior students, most of the students who took GCE (O/L) and GEC (A/L) examination conducted by Cambridge Examination board, either achieved **an A\* or A grades**. It was also noteworthy to mention that one of our students who sat for GCE (O/L) Tamil in the Summer 2023 examinations has been awarded by the Cambridge International Examination Board an Outstanding Cambridge Learner Award and was awarded the title of **"Top in World"**.

Like our Tamil examinations which had been steadily improving over the years, our standard of conducting Fine Arts (OFAAL) examinations have also exponentially improved. Due to the popularity of our OFAAL examinations, we have opened few other new examination Centres in other countries, including the United States of America (USA) and Srilanka.

The school has special provisions for helping refugees, the underprivileged and disabled children. Several children from these groups use the services provided by the school. The school is currently managed by a Board of Governors, consisting of eight members, of whom are elected. The Board of Governors serves the school and the community on a voluntary basis for a period of two years. The school is very fortunate to have dedicated of Board of Governors who have the genuine desire to spend part of their valuable time for our community.

The school collects a nominal fee from the students towards its operating costs which had unfortunately increased substantially due to increase in the amount of rent we pay to our facilities providers. Additional income is generated from OFAAL examinations, increase the students fee, fundraising activities and contributions from generous local businesses. Most of the teachers and staff provide their services to the school voluntarily, with only out of pocket expenses being reimbursed.

Our school, West London Tamil School formed an examination body, in 1989 for conducting examination in Fine art subjects and in 1993, it was named as **Oriental Fine Arts Academy of London (OFAAL)**. Our school remains the parent charity of OFAAL. Although OFAAL is registered as a separate Charity but the members of **WLTS are the only members** of OFAAL. In addition, WLTS is the only and sole beneficiary of OFAAL income as stipulated by OFAAL constitution.

OFAAL exams are now being conducted by OFAAL/WLTS members and its popularity and quality of examination, among Asian communities are increasing as reflected by the reported income this year. Several new OFAAL examination centres have been opened, and ongoing negotiations are taking place to accommodate new Centres. OFAAL also conducted first graduation ceremony for 41 graduates at University of West London on 24 November 2018, which was a grand success.

The OFAAL examination income generated have been incorporated within the WLTS financial accounts. Due to the popularity and high standard of our OFAAL examination, a further graduation ceremony was held in February 2023 for 33 graduates and further graduation ceremonies have been planned to accommodate our Diploma and Post Diploma students.

The members raised serious concerns that not a single member was given the opportunity to examine neither the OFAAL 2012 AGM minutes nor the financial Statements for 31 March 2013 or thereafter due to no valid OFAAL AGM being taken since 2013. As such the notes of OFAAL 2012 minutes or the Financial Statements that had been submitted to Charity Commission since 2011 have not been formally approved by OFAAL members who are also member of WLTS. However, it appears to have been passed onto the charity commission for filing purposes.

The WLTS trustees are extremely disappointed that the Charity Commission seems to be showing a blind eye to such malpractice which are not approved by the members. **This is, despite the Charity Commission expressing its views when it completed Stage 1 review on 11 February 2015, at Paragraphs 16 and 17, confirming that OFAAL does not have properly appointed trustees.**

Naturally OFAAL members are very disappointed and concerned that they are currently hiding behind the shadows of a Tamil School in Alperton called '**Oriental Fine Arts Tamil School (OFAAL)**' which has absolutely no links with the Original OFAAL that was established by Members of West London Tamil School under, the Charity registration number **1103602**. As per the original constitution of OFAAL that was established, the membership to OFAAL can only be gained by being members of West London Tamil School only. The purported trustees are still holding on to OFAAL charity without AGM and without members' approval since 2013. The members put considerable amount of their own money and effort at formal mediation with a view to finding a long-lasting solution with the purported trustees, but this too had failed.

This mediation attempts **included an offer by the Charity Commission in their e-mail dated 18 May 2015 to use their powers to make an Order appointing 6 caretaking trustees, 3 from each party in accordance with paragraph 25 of Mr Neil Robertson's of Charity Commission Stage 1 review dated 11 February 2015**. Consequently, OFAAL members had no choice but to file a CPR part 8 claim at the High Court of Justice, Chancery Division under claim number HC-2017-000418 on 10 February 2017 which is still pending.

In addition to the above High Court case, a trademark application and opposition by WLTS and OFAAL members were concluded last year by IPO tribunal decision issuing their decision on 21 October 2021. The full IPO tribunal decision can be found here: [https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL\\_Number=O/792/21](https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL_Number=O/792/21) This decision has been submitted to Charity Commission for their consideration. The decision and the cost summaries at outlined at paragraph 137. This is produced for here for ease of reference:-

*"137. At the hearing, Mr Harbottle requested off-scale costs in the event that his client was successful. WLTS have filed a proforma also seeking to recover their costs. I recognise that OFAAL has been successful in two oppositions and WLTS has been successful in only one. However, both oppositions brought by OFAAL were brought on the same grounds and so there was significant overlap in terms of the issues and the work undertaken. **On balance, I consider that given the parties have enjoyed a roughly equal degree of success in their oppositions, it would not be appropriate to make an award of costs in this case**".*

**It is worth noting the comments of the IPO tribunal judge concerning the conduct of one of OFAAL registered trustee during the hearing,** which is set out at Paragraph 26 and 27 under preliminary issue. Details of which can be found by following the IPO decision link above. The trustees and members of OFAAL have reported the matters to the appropriate authorities, including the Charity commission.

**Following IPO's judgement on 21 October 2021, the purported trustees/registered trustees of OFAAL, an attempt was made on 09 December 2021, through their IPO attorney to intimidate, and silence some of the WLTS trustees and members of OFAAL, and we would imagine at a greater cost to OFAAL charity funds. The matters have been robustly dealt with by OFAAL members, involving IPREG, which is a regulating body for IPO attorneys and Charity Commission.**

The Board of Governors has realised the importance of having a permanent venue for the school to serve our community in the long run. It is an unassailable truth that our members worked tirelessly over the past many years for OFAAL to sustain its growth and to maintain a Building Fund for the above purpose yet the purported trustees of OFAAL are holding on to these funds.

The trustees are extremely grateful to the OFAAL members, our very talented Fine arts teachers and our centre coordinators for their visions and dedications, in taking the OFAAL examination to our next generation. It is also worth noting that the Trademark that WLTS continue to use for many years, is subject to an opposition by parties to the disputes and is currently being reviewed by HM IPO office. The Board is always striving to reduce the operating costs, whilst maintaining the quality of education and meeting the members' expectations. The Board of Governors are proud of WLTS' heritage and its invaluable contributions to the children of the local community.

The Board of Governors have the vision to take the school from strength to strength and to achieve its objectives by providing high quality of studies to students. Despite all the obstacles, the governors are very pleased that the number of students who have enrolled this year has increased.

The governors and members are determined to do everything legally possible to rescue the OFAAL charity and *to revert it back to how it was for the past 20 years*. We continue to provide Hindu Religious classes free of charge to students at our school with the help of **Shri Kanaga Thurkkai Amman Temple**.

The trustees are required under the Charities Act to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

The Charity also has two vacancies for trustees and currently is in the process of appointing suitable individual members to fill those vacancies.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and Select suitable accounting policies and apply them consistently, make judgement and estimates that are reasonable and prudent, State whether applicable accounting standards and statements of recommended practice have to be followed, subject to any departures disclosed and explain in the financial statements, Prepare the financial statements on an on-going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy of the financial position of the charity, and which would enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the

assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The financial statement reflects a surplus, which indicates the operating efficiencies of the current policies. The board of governors are confident that the school will be able to meet its obligations within its financial constraints and expects more funds to be raised through local businesses, grants, and fund-raising activities.

This report was approved by the main trustees (office bearers) and signed on their behalf.

Mr. Subramaniam Kugasenan Chettiar BEM  
Hon. Chairman  
28th January 2025.

Details of the trustees (office bearers) who served the Board of Governors for the year ended 31 March 2023 are as follows:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr Thiyagarajasharma Prasannarutasarma

Trustees: Dr. Poothathamby Rasiah (*ex officio*)

**WEST LONDON TAMIL SCHOOL  
FOR THE YEAR ENDED 31 MARCH 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON TAMIL SCHOOL**

We report on the accounts of the trust for the year ended 31 March 2024, which are set out on page 1 to 5.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our 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 particular matters have come to our attention.

**Basis of independent examiner's report**

Our 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 presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, 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 statements.**

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirement

- \*to keep accounting records in accordance with section 130 of Charities Act 2011 and
- \*to prepare accounts which accord with accounting records and comply with the accounting requirement of the 2011 Act have not met; or to which in our opinion attention should draw in order to enable a proper understanding of the accounts to be reached.



Siva Aarooran BA(Hons) FCCA CTA AFA MIPA  
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Date: 20/01/2025



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**Statement of Financial Activities  
For the Year ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Incoming Resources</b>			
Fees and Grants	1	57,182	47,739
Fundraising	2	-	-
Miscellaneous Income	3	12,287	8,778
<b>Total Income Resources</b>		<b>69,468</b>	<b>56,517</b>
<b>Resources Expended</b>			
<b>Direct Charitable</b>			
Direct Charitable costs	4	25,051	24,910
<b>Other Expenditure</b>			
Miscellaneous Costs	5	32,721	24,616
<b>Total Expenditure</b>		<b>57,773</b>	<b>49,526</b>
<b>Net movement in funds for the year</b>	6	<b>11,695</b>	<b>6,990</b>
Total funds brought forward		18,232	11,242
<b>Total funds carried forward</b>		<b>29,927</b>	<b>18,232</b>



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**BALANCE SHEET AS AT 31ST MARCH 2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Assets	8	1,798	2,396
<b>Current Assets</b>	9		
Debtors		-	-
Ofaal Bank		16,920	12,972
Cash at Bank & in hand		18,400	9,824
		<u>35,320</u>	<u>22,796</u>
<b>less:</b>			
Current Liabilities	10	7,191	6,960
		<u>28,129</u>	<u>15,836</u>
<b>Total Assets Less Current Liabilities</b>		<u>29,927</u>	<u>18,232</u>
<b>CAPITAL</b>			
<b>Accumulated Fund</b>		<u>29,927</u>	<u>18,232</u>

S K Chettiar  
Hon Chairman

N. Nanthakumaran  
Hon Treasurer



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	2024	2023
	£	£
<b>Notes to the accounts for the year ended 31 March 2024</b>		
<b>1 Fees &amp; Grants</b>		
Fees	43,653	29,638
Sri Kanaga Thurkai Amman Temple	1,000	1,000
OFAAL Examination & Graduation fees	12,079	15,441
Members Donations & Other Contributions	450	1,660
	<u>57,182</u>	<u>47,739</u>
<b>2 Fundraising</b>	-	-
	<u>-</u>	<u>-</u>
<b>3 Miscellaneous Income</b>		
Cambridge Examination Fees	7,158	3385
Sale of Books	2,538	2,534
Prize Day	-	-
X'mas Party	918	742
Refund from Cambridge exam	-	-
Canteen	1,613	1,995
Advertising	60	122
Sundry Income	-	-
HMRC CJRS	-	-
	<u>12,287</u>	<u>8,778</u>
<b>4 Direct Charitable Expenditure</b>		
Contractors Salary	7,385	7,485
Other staff wages	490	150
National Insurance-PAYE Tax	575	606
Legal& Professional	-	-
Rent	16,601	16,670
Accountancy Fees	-	-
	<u>25,051</u>	<u>24,911</u>
<b>5 Miscellaneous Cost</b>		
Printing,postage &Stationery	1,525	1460
Books	1,842	1371
Hall hire	1,024	(-500)
Prize Day Printing	-	0
X'mas Presents & Teachers	6,837	3429
Cambridge Examination	8,617	1717
Sports	1,263	2457
Bad debts written off	-	-
	<u>21,107</u>	<u>10,434</u>



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### Notes to the accounts for the year ended 31 March 2024

<b>Miscellaneous Cost</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Equipment depreciation	599	799
Advertisement & Recruitment	904	1,348
Travel & Subsistence	-	-
Computer running costs	-	878
Insurance	1,115	1114
OFAAL Exam & Graduation	8,633	10246
Bank Charges	363	296
IPO Application expenses	-	-
	<u>32,721</u>	<u>25,115</u>
<b>Total Expenditure</b>	<b>57,773</b>	<b>50,026</b>
<b>6 Net movement in funds for the year</b>	<b>2024</b>	<b>2023</b>
Net Movement in funds	<b>11,695</b>	<b>6,991</b>
<b>The net movement in funds for the year is stated after charging:</b>		
Depreciation of tangible fixed assets	599	799
<b>7 Staff Costs</b>	<b>2024</b>	<b>2023</b>
No remuneration was paid to the trustees in the year , nor were any trustees expenses reimbursed		
Staff Costs:		
Contractors Salart	7,385	7,485
Other staff wages	490	150
	<u>7,875</u>	<u>7,635</u>
<b>8 Tangible Fixed Assets used by the charity :</b>		
<b>Net book value of fixed assets</b>	<u>1,798</u>	<u>2397</u>
<b>9 Debtors</b>		
Fees & others	-	-
Debtors	-	-
Prepayment	-	-
	<u>-</u>	<u>-</u>



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**Notes to the accounts for the year ended 31 March 2024**

<b>10 Current Liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accountancy Fees		-
Legal Fees		-
Other Creditor		-
P.A.Y.E Liability	311	555
Wages Control Account	6,880	6,405
	<u>7,191</u>	<u>6,960</u>