Registered number
01192937

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL

Report and Accounts

31 December 2025

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL
Report and accounts
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ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL
Charity Information

Trustees
Chairman: Mrs Nalayini Kuganathan
Secretary: Miss Disanthi Thavendren
Treasurer: Mr Keegan Kanesanathan

Secretary
Miss Disanthi Thavendren

Accountants
Sam Accountants Ltd
55 Station Road
North Harrow
Middlesex
HA2 7SR

Registered office
53 Sharps Lane
Ruislip
Middlesex
HA4 7JD

Charity number
01192937

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL
Accountants' Report

Accountants' report to the trusteess on the unaudited charity accounts of ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL for the year ended 31 December 2023

You consider that the Charity is exempt from an audit for the year ended 31 December 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Charitys Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its Income or Expenses for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Income and Expenses Account, the Balance Sheet and the related notes from the accounting records of the Charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Sam Accountants Ltd
Chartered Certified Accountants
55 Station Road
North Harrow
Middlesex
HA2 7SR

25 September 2026

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL

Income and Expenses Account

for the year ended 31 December 2025

	2025 £	2024 £
Income	13,207	6,509
Administrative expenses	(12,018)	(7,706)
Operating income/(expenses)	1,189	(1,197)
Interest receivable	-	55
Income/(expensesss) before taxation	1,189	(1,142)
Surplus Income/(loss) for the financial year	1,189	(1,142)

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL
Charity number: 01192937
Balance Sheet
as at 31 December 2025

	Notes	2025		2024	
		£		£	
Current assets					
Bank - UK account		1,818		444	
UK saving ac		2,830		3,067	
Bank - Sri Lanka account		2,285		2,196	
Cash in hand - Jaffna account		-		38	
		6,933		5,745	
Net current assets			6,933		5,745
Net assets			6,933		5,745
Capital and reserves					
Surplus income			5,744		6,887
Income and expenses account			1,189		(1,142)
Members' funds			6,933		5,745

The Trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Charitys Act 2011.

The trustees have not required the charity to obtain an audit in accordance with section 477 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the 144 of the Charities Act 2011 (the Charities Act) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the 144 of the Charities Act 2011 (the Charities Act). The Income and Expenses account has not been delivered to the Registrar of Charities.

Mr Keegan Kanesanathan
Treasurer
Signature: ….....
Date:….....

Mrs Nalayini Kuganathan
Chairman
Signature: ….....
Date:….....

Miss Disanthi Thavendren
Secretary
Signature: ….....
Date:….....

Approved by the trustees on 25 September 2026

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL
Notes to the Accounts
for the year ended 31 December 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 if Ireland (FRS 102) —Charities SORP (FRS 102) (effective 1January 2015) - the Financial Reporting Standard applicable in the UK and Republic of ireland (FRS 102) and the Companies Act 2006.

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.

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

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.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

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.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation
Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Other information

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL is an approved charity registered in England. Its registered office is:
53 Sharps Lane
Ruislip
Middlesex
HA4 7JD

ARIYALAI SRI PARWATHY VIDYALAYAM DEVELOPMENT SOCIETY INTERNATIONAL

Detailed Income and Expenses Account
for the year ended 31 December 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Income		
Donations	5,717	6,509
Thilanna project	7,490	-
	13,207	6,509
Administrative expenses		
General administrative expenses:		
Exchange loss	-	203
Other expenses	-	813
Tuition project	1,410	1,794
Funding for SPV	2,802	4,896
Fund raising expenses	1,048	-
Bank charges	327	-
Thillana project exp	6,431	-
	12,018	7,706
	12,018	7,706