

LONDON TAMIL CENTRE

England & Wales · Charity number 1018333

Details

Status Registered

Legal form Charitable company

Company number [02793405](#)

Registered 1993-03-05

Register [View on the Charity Commission register](#)

Contact

Address 253 East Lane
Wembley
HA0 3NN

Phone 02089082646

Email trustees@londontamilcentre.com

Website www.londontamilcentre.com

Activities

Objects: TO ADVANCE THE EDUCATION OF TAMIL SPEAKING PEOPLE FOR THE BENEFIT OF THE PUBLIC IN TAMIL LANGUAGE, MUSIC, DANCE, DRAMA, SPEECH AND GENERAL AND RELIGIOUS EDUCATION IN THE UNITED KINGDOM. (B) TO PROVIDE, IN THE INTEREST OF SOCIAL WELFARE FACILITIES FOR RECREATION OR OTHER LEISURE - TIME OCCUPATION FOR THOSE WHO NEED THEM BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE FOR WHOM THEY ARE PRIMARILY INTENDED. (C) TO RELIEVE THE ELDERLY, SICK OR DISABLED IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT.

Activities: Provision of Education , Social welfare and community service.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£122,889	£90,968	-	-
2023-03-31	£65,800	£57,800	-	-
2022-03-31	£31,000	£39,000	-	-
2021-03-31	£56,983	£62,303	-	-
2020-03-31	£106,203	£102,755	-	-

Trustees

Name	Role	Appointed
DR Subramaniam Sabesan		2015-01-18
Dr Thevaki Mahadevan		2023-01-29
Janartan Shanmuganathan		2025-02-26
Nalayinee Shanthakumar		2022-01-30
Senthil Sriharan		2014-01-19
Thirunavukkarasu Thirumaran		2014-01-19
Visuvalingam Ananthasayanan		2019-03-27

LONDON TAMIL CENTRE

England & Wales - Charity number 1018333

Accounts

LONDON TAMIL CENTRE

Charity No. 1018333

Company No. 02793405

Trustees' Report and Unaudited Accounts

31 August 2024

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LONDON TAMIL CENTRE
Trustees Annual Report

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 period ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 02793405

Charity No. 1018333

Registered Office

253 East Lane
Wembley
Middlesex
HA0 3NN

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:

V. ANANTHASAYANAN
S. SABESAN
S.N. SRIHARAN
T. THIRUMARAN
S. UTHAYAKUMAR
N. SHANTHAKUMAR

Company Secretary

T. MAHADEVAN

Accountants

Flexi Financial Accountant
250 Imperial Drive
Harrow
HA2 7HJ

Bankers

HSBC Plc
584 High Road
Wembley
Middlesex
HA0 2DB

OBJECTIVES AND ACTIVITIES

The principal activities of the organisation are the provision of education, social welfare and community services.

ACHIEVEMENTS AND PERFORMANCE

The London Tamil School experienced notable improvements following the pandemic. Student enrolment increased, and participation in Tamil language classes returned to pre-pandemic levels by the first quarter of 2023. To enhance student engagement and progress tracking, our Headteacher, introduced a record book in August 2023. Additionally, new textbooks were distributed to toddlers and nursery students in October 2023. In recognition of teachers' contributions, a pay increase by 16.7% was implemented in October 2023, after remaining unchanged for many years.

Yoga classes for parents commenced in November 2023, promoting well-being within the community. To support and highlight Fine Arts education, the long-anticipated annual event, Thiyagarajah Utsavam, was inaugurated in January 2024. However, despite these efforts, enrolment numbers for Fine Arts subjects have yet to reach pre-COVID levels

The last Annual General Meeting (AGM) was held on 21st January 2024. During this meeting, it was decided that the organisation's financial year-end would be adjusted, from 01 March 2023 to 31 August 2024.

The Tamil Elders' Drop-in Centre continued to provide services via Zoom, including keep-fit and yoga sessions. Renovation work was carried out at the Centre throughout 2023 and 2024 to improve facilities mainly outside the back garden area, erecting new boundary fence wall, new storeroom along that fence and created usable patio/overflow area. Additionally, there was a notable increase in demand for Centre premises hire. The first floor, attic, garage, and unit above the garage have been successfully rented out, generating a steady stream income for LTC.

FINANCIAL REVIEW

By the end of the financial year (August 2024), the school itself struggled to keep up with the expenses against the school fees income. Kalaisaaraal fund raising helped the school, especially the Prize Day Trophies cost. Further the revenue from centre hire and rentals has ensured financial stability and a positive cash flow for the organisation.

PLANS FOR FUTURE PERIODS

The organisation aims to foster greater interaction with users and well-wishers, encouraging active participation in its day-to-day operations. A key focus for the future is to attract new talent with bold ideas and innovative approaches to preserving and promoting Tamil culture and language. This includes leveraging advancements in technology, and artificial intelligence (AI) to enhance engagement and learning experiences.

The London Tamil Centre remains committed to its mission of serving the community through education, cultural enrichment, and social welfare initiatives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

London Tamil Centre is a Private company limited by guarantee, not having a Share Capital and is a registered Charity. The governing documents are its Memorandum and Articles of Association. The directors of the company are the members of the board of trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £100 per member of the charity.

The directors of the company are also the Charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Trustees are encouraged to participate in the sub committees and in the running of the Charity.

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.

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

S. SABESAN

Chairperson

19 March 2025

LONDON TAMIL CENTRE

Independent Examiners Report

Independent Examiner's Report to the trustees of LONDON TAMIL CENTRE

I report to the charity trustees on my examination of the financial statements of LONDON TAMIL CENTRE for the period ended 31 August 2024.

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.



Mr A Ajitkumar AFA

Flexi Financial Accountant
250 Imperial Drive
Harrow
HA2 7HJ
19 March 2025

LONDON TAMIL CENTRE
Statement of Financial Activities
for the period ended 31 August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	13,837	-	13,837	3,425
Charitable activities	5	108,705	-	108,705	62,366
Investments	6	347	-	347	8
Total		<u>122,889</u>	<u>-</u>	<u>122,889</u>	<u>65,799</u>
Expenditure on:					
Charitable activities	7	1,718	-	1,718	1,772
Other	8	89,250	-	89,250	55,987
Total		<u>90,968</u>	<u>-</u>	<u>90,968</u>	<u>57,759</u>
Net gains on investments		-	-	-	-
Net income	9	<u>31,921</u>	<u>-</u>	<u>31,921</u>	<u>8,040</u>
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		<u>31,921</u>	<u>-</u>	<u>31,921</u>	<u>8,040</u>
Other gains and losses					
Net movement in funds		<u>31,921</u>	<u>-</u>	<u>31,921</u>	<u>8,040</u>
Reconciliation of funds:					
Total funds brought forward		13,629	214,036	227,665	219,622
Total funds carried forward		<u>45,550</u>	<u>214,036</u>	<u>259,586</u>	<u>227,662</u>

LONDON TAMIL CENTRE
Summary Income and Expenditure Account
for the period ended 31 August 2024

	2024	2023
	£	£
Income	122,542	65,791
Interest and investment income	347	8
Gross income for the period	<u>122,889</u>	<u>65,799</u>
Expenditure	82,529	51,464
Interest payable	786	645
Depreciation and charges for impairment of fixed assets	7,653	5,650
Total expenditure for the period	<u>90,968</u>	<u>57,759</u>
Net income before tax for the period	31,921	8,040
Net income for the period	<u>31,921</u>	<u>8,040</u>

LONDON TAMIL CENTRE**Balance Sheet**

at 31 August 2024

Company No. 02793405	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	227,232	234,885
		<u>227,232</u>	<u>234,885</u>
Current assets			
Stocks	12	1,833	1,316
Debtors	13	2,093	3,578
Cash at bank and in hand		50,543	18,048
		<u>54,469</u>	<u>22,942</u>
Creditors: Amount falling due within one year	14	(5,994)	(9,663)
Net current assets		<u>48,475</u>	<u>13,279</u>
Total assets less current liabilities		275,707	248,164
Creditors: Amounts falling due after more than one year	15	(16,121)	(20,499)
Net assets excluding pension asset or liability		<u>259,586</u>	<u>227,665</u>
Total net assets		<u>259,586</u>	<u>227,665</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		214,036	214,036
		<u>214,036</u>	<u>214,036</u>
Unrestricted funds	16		
General funds		45,550	13,629
		<u>45,550</u>	<u>13,629</u>
Reserves	16		
Total funds		<u>259,586</u>	<u>227,665</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 period ended 31 August 2024 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 19 March 2025

And signed on its behalf by:



S.N. SRIHARAN

Treasurer

19 March 2025

LONDON TAMIL CENTRE**Statement of Cash flows**

for the period ended 31 August 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	31,921	8,040
Adjustments for:		
Depreciation of property, plant and equipment	7,653	5,650
Dividends, interest and rents from investments	(347)	(8)
(Increase)/Decrease in stocks	(517)	407
Decrease/(Increase) in trade and other receivables	1,485	(1,528)
(Decrease)/Increase in trade and other payables	(3,669)	1,188
Net cash provided by operating activities	<u>36,526</u>	<u>13,749</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	347	8
Net cash from/(used in) investing activities	<u>347</u>	<u>(5,975)</u>
Cash flows from financing activities		
Repayment of borrowings	(4,378)	(3,000)
Net cash used in financing activities	<u>(4,378)</u>	<u>(3,000)</u>
Net increase in cash and cash equivalents	32,495	4,774
Cash and cash equivalents at the beginning of the period	18,048	12,372
Cash and cash equivalents at the end of the period	<u>50,543</u>	<u>17,146</u>
Components of cash and cash equivalents		
Cash and bank balances	50,543	18,048
	<u>50,543</u>	<u>18,048</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.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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.
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.
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.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
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.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

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.

Notes to the Accounts

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.

Notes to the Accounts

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 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	3,425	-	3,425
Charitable activities	62,366	-	62,366
Investments	8	-	8
Total	<u>65,799</u>	<u>-</u>	<u>65,799</u>
Expenditure on:			
Charitable activities	1,772	-	1,772
Other	55,987	-	55,987
Total	<u>57,759</u>	<u>-</u>	<u>57,759</u>
Net income	<u>8,040</u>	<u>-</u>	<u>8,040</u>
Net income before other gains/(losses)	8,040	-	8,040
Other gains and losses:			
Net movement in funds	<u>8,040</u>	<u>-</u>	<u>8,040</u>
Reconciliation of funds:			
Total funds brought forward	5,586	214,036	219,622
Total funds carried forward	<u>13,626</u>	<u>214,036</u>	<u>227,662</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	3,117	3,117	3,245
Membership fee	345	345	180
Kalisaral	8,125	8,125	-
Shields	2,250	2,250	-
	<u>13,837</u>	<u>13,837</u>	<u>3,425</u>

LONDON TAMIL CENTRE

Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
School fees receivable	41,325	41,325	26,529
Examination fees receivable	1,325	1,325	2,840
Sale of books	1,733	1,733	485
Prize giving	1,900	1,900	-
Xmas party	808	808	-
Kalaisaral	10,523	10,523	-
Sports Day	481	481	-
Tamil Niliya Malai	2,020	2,020	-
Rent	48,590	48,590	29,302
	<u>108,705</u>	<u>108,705</u>	<u>59,156</u>

6 Income from investments

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Interest receivable	347	347	8
	<u>347</u>	<u>347</u>	<u>8</u>

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Governance costs</i>			
	263	263	144
	779	779	672
	600	600	900
	76	76	56
	<u>1,718</u>	<u>1,718</u>	<u>1,772</u>

**Costs of generating
income from donations
and legacies**

8

	Unrestricted	Total	Total
		2024	2023
Costs of generating income from donations and legacies	89,250	89,250	55,987
	<u>89,250</u>	<u>89,250</u>	<u>55,987</u>

LONDON TAMIL CENTRE

Notes to the Accounts

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,653	5,650

10 Staff costs

	2024	2023
Salaries and wages	20,550	12,628
	<u>20,550</u>	<u>12,628</u>

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

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2023	<u>351,009</u>	<u>351,009</u>
At 31 August 2024	<u>351,009</u>	<u>351,009</u>
Depreciation and impairment		
At 1 April 2023	116,124	116,124
Depreciation charge for the year	7,653	7,653
At 31 August 2024	<u>123,777</u>	<u>123,777</u>
Net book values		
At 31 August 2024	<u>227,232</u>	<u>227,232</u>
At 31 March 2023	<u>234,885</u>	<u>234,885</u>

12 Stocks

	2024	2023
	£	£
Finished goods	1,833	1,316
	<u>1,833</u>	<u>1,316</u>

Carrying value analysed by activities

	2024	2023
	£	£
Sale of books	1,833	1,316
	<u>1,833</u>	<u>1,316</u>

13 Debtors

	2024	2023
	£	£
Trade debtors	1,100	-
Prepayments and accrued income	993	3,578
	<u>2,093</u>	<u>3,578</u>

LONDON TAMIL CENTRE

Notes to the Accounts

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	3,645	3,645
Other taxes and social security	55	96
Other creditors	1,268	4,303
Accruals	1,026	1,619
	<u>5,994</u>	<u>9,663</u>

15 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	16,121	20,499
	<u>16,121</u>	<u>20,499</u>

16 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:	214,036	-	-	214,036
<i>Total</i>	<u>214,036</u>	<u>-</u>	<u>-</u>	<u>214,036</u>
Unrestricted funds:				
General funds	13,629	122,889	(90,968)	45,550
Total funds	<u>227,665</u>	<u>122,889</u>	<u>(90,968)</u>	<u>259,586</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	227,232	227,232
Net current assets	48,475	-	48,475
Creditors due in more than one year and provisions	(16,121)	-	(16,121)
	<u>32,354</u>	<u>227,232</u>	<u>259,586</u>

18 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	18,048	32,495	50,543
	<u>18,048</u>	<u>32,495</u>	<u>50,543</u>
Bank loans	(24,144)	4,378	(19,766)
	<u>(24,144)</u>	<u>4,378</u>	<u>(19,766)</u>
Net debt	<u>(6,096)</u>	<u>36,873</u>	<u>30,777</u>

19 Related party disclosures

Controlling party

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

LONDON TAMIL CENTRE
Detailed Statement of Financial Activities
for the period ended 31 August 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donation	3,117	-	3,117	3,245
Membership fee	345	-	345	180
Kalisaral	8,125	-	8,125	-
Shields	2,250	-	2,250	-
	13,837	-	13,837	3,425
Charitable activities				
School fees receivable	41,325	-	41,325	26,529
Examination fees receivable	1,325	-	1,325	2,840
Sale of books	1,733	-	1,733	485
Miscellaneous income	-	-	-	35
Prize giving	1,900	-	1,900	1,485
Xmas party	808	-	808	1,690
Kalaisaral	10,523	-	10,523	-
Sports Day	481	-	481	-
Tamil Niliya Malai	2,020	-	2,020	-
Rent	48,590	-	48,590	29,302
	108,705	-	108,705	62,366
Investments				
Interest receiveable	347	-	347	8
	347	-	347	8
Total income and endowments	122,889	-	122,889	65,799
Expenditure on:				
Governance costs				
Business Rates	263	-	263	144
Heating and Lighting	779	-	779	672
Independent Examiners Fee	600	-	600	900
Telephone	76	-	76	56
	1,718	-	1,718	1,772
Total of expenditure on charitable activities	1,718	-	1,718	1,772
 Costs of generating income from donations and legacies				
Exam fee	1,055	-	1,055	4,510
Special functions	129	-	129	4,107
Purchases	805	-	805	407

LONDON TAMIL CENTRE
Detailed Statement of Financial Activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Employee expenses	1,059	-	1,059	-
School events	4,901	-	4,901	-
Kalaisaral expenses	5,341	-	5,341	-
Bank loan and overdraft interest payable	786	-	786	645
Salaries/wages	20,550	-	20,550	12,628
Rent	26,204	-	26,204	14,850
Rates	2,369	-	2,369	1,295
Light, heat and power	7,011	-	7,011	6,044
Premises cleaning	540	-	540	744
Premises repairs and maintenance	7,596	-	7,596	3,396
Depreciation of land and buildings	7,653	-	7,653	5,650
Bank charges	248	-	248	144
General insurances	1,768	-	1,768	734
Software, IT support and related costs	462	-	462	280
Stationery and printing	77	-	77	17
Subscriptions	13	-	13	13
Telephone, fax and broadband	683	-	683	505
Other legal and professional costs	-	-	-	18
Total of Costs of generating income from donations and legacies	89,250	-	89,250	55,987
Total expenditure	90,968	-	90,968	57,759
Net gains on investments	-	-	-	-
Net income	31,921	-	31,921	8,040
Net income before other gains/(losses)	31,921	-	31,921	8,040
Other Gains	-	-	-	-
Net movement in funds	31,921	-	31,921	8,040
Reconciliation of funds:				
Total funds brought forward	13,629	214,036	227,665	219,622
Total funds carried forward	45,550	214,036	259,586	227,662

LONDON TAMIL CENTRE

England & Wales - Charity number 1018333

Accounts

**LONDON TAMIL CENTRE
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS AND REPORT
31 MARCH 2020**

**Company No. 02793405
Charity No. 1018333**

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
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FOR THE YEAR ENDED 31 MARCH 2020**

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LONDON TAMIL CENTRE
(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Page 02

The Trustees and the Board of Directors present their report and the financial statements of London Tamil Centre for the year ended 31 March 2020. 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 (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: London Tamil Centre
Charity Number: 1018333
Company Registration Number: 02793405 (England and Wales)

TRUSTEES AND DIRECTORS

Mr M Kumaradevan (Chairman)
Mr S Uthayakumar (Secretary)
Mr. T. Thirumaran (Treasurer)
Dr. S Sabesan
Mrs P Sivanesan
Dr. V. Anandasayanan
Mrs N Shanthakumar

COMPANY SECRETARY

Mr. S Uthayakumar

REGISTERED OFFICE

253 East Lane
Wembley
Middlesex
HA0 3NN

INDEPENDENT EXAMINER

Anna Madden, FCA
Curo Chartered Accountants
Curo House
Greenbox
Westonhall Road
Bromsgrove
Worcestershire
B60 4AL

BANKERS

HSBC Plc
584 High Road
Wembley
Middlesex
HA0 2DB



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LONDON TAMIL CENTRE
(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Page 03

Structure, Governance and Management

Governing Instrument

London Tamil Centre is a Private company limited by guarantee, not having a Share Capital and is a registered Charity. The governing documents are its Memorandum and Articles of Association. The directors of the company are the members of the board of trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £100 per member of the charity.

Recruitment and appointment of the Management Committee

The directors of the company are also the Charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Trustees are encouraged to participate in the sub committees and in the running of the Charity.

Risk Management

The Management Committee regularly conducts reviews of all major risks to which the Charity is exposed. Additional systems and procedures are established to mitigate any risks to the Charity. Internal control risks are minimised by the implementation of policies and procedures for the authorisation of all transactions and projects.

Organisational structure

London Tamil Centre has a Management Committee of seven members who meet at least quarterly and are responsible for the strategic direction and policy of the Charity. The Committee Members are always elected from a variety of professional backgrounds relevant to the work of the Charity.

Sub-Committees are in place to carry out the routine responsibility for the provision of services but the overall direction rests with the Management Committee headed by its Chairman.

The Chairman and the Board of Trustees are responsible for ensuring that the Charity delivers the services specified and the key performance indicators are met.

Public benefit

In reviewing their activities, the trustees have referred to the general guidance from the Charity Commission on public benefit.

Objectives and Activities

Principal Activity

The principal activities of the organisation are the provision of education, social welfare and community services.

Review of the year

a) London Tamil School London Tamil Centre continued to enjoy sustained progress primarily in Tamil language. There has been a drop in uptake of Fine arts subjects and Bharathanatyam despite the school's initiative and incentives to reverse the trend. Total number of pupils attending the school has reduced from 350 to 325. Drop in student number particularly during the last session and the impact on school financial status has forced us to review and reduce the number of hours for the Fine arts teachers. School enjoys the services of an impressive array of Tamil language and arts teachers with great dedication and professionalism. We have started vocal and keyboard lessons for adults. We have been promoting our past pupils who are qualified as teaching assistants and supply teachers over the last few years and two of them have been appointed as teachers during this school year. It is very pleasant to see many of our past students bringing their children to our school. Lately school has been involved in rolling out online lessons on zoom due to the Covid19 pandemic and most children have enjoyed these lessons. This has helped us to keep the students continue their progress and maintain their interest in Tamil language and other arts subjects and kept them occupied during these testing times. This is not a revenue driven endeavour by school. I am pleased to inform that this has been a huge success thanks to the keen interest from parents and a very efficient admin and technical support team.

b) Tamil Elders Centre has continued offering its services successfully to our elders in the last financial year. The numbers of elders attending the centre during the year stand at 22. The organisation is reviewing the activity and recruitment process to reverse the trend. The aim of providing elders 'quality of life by reduced feelings of loneliness and social isolation, we have provided with keep fit classes, Yoga classes, Multi-faith prayers, religious activities and visits to worship places and parks. The elders enjoy the outings, activities and special events during the year. We have tenants occupying the first floor.

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Page 04

Financial Review

The Charity continues to function against a backdrop of limited resources and uncertainties over funding. The Charity with sound financial management and the support of both staff and volunteers generated a surplus of £3,448 (2019: £14,877 deficit).

Principal Funding Sources

With the help of its highly committed members and its dedicated staff, the Management Committee have managed to offer the best services possible to the community and remained buoyant with limited resources.

The Charity continues to receive fee income from its school and from its cultural events and other fund-raising activities. It also continues to receive rental income from the premises.

Investment Policy

The Charity continues to accumulate funds with the purpose of expanding its services and with the ultimate aim of making the Charity financially self-sufficient.

Reserves Policy

The Management Committee examines the Charity's requirements for reserves in the light of the main risks to the organisation. It confirms that the unrestricted funds not committed or invested in tangible fixed assets held by the Charity cover the funding of running expenses of the Charity for a period of two months based on historic expenditure levels. The trustees recognise that the current level of unrestricted reserves is below the Charity's requirements and are committed to increase these funds. At the balance sheet date, the charity had £18,568 in unrestricted funds and £214,036 in restricted funds.

Plans for Future Periods

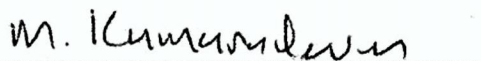
Having maintained excellence in the provision of education to children and services to elders, trustees have been managing the organisation with self-funding only. Having successfully raised funds that secure the Centre for the immediate future, the aim of the trustees is to make the organisation risk averse by revising the policies and procedures in line with current legislative and pandemic requirements. We continue to work closely with Wembley High Technology College and Brent council to achieve continuity of this service in the longer term. Secondly, London Tamil Centre provides admirable educational services to the young children and caring services to the elders face to face and online. Plans are in place for the reintroduction of London Tamil Centre to the youth in the community in the new normal post covid-19 year. Centre in embarking on a capital building project to increase the floor space at 253 East Lane to meet the limited and controlled foot fall and make the organisation risk averse to future pandemic. Coming year is predicted to be challenging year due to many unknowns posed by the lockdown, however London Tamil Centre is quietly confident to come out stronger and healthier with the support of the teachers, trustees, members, administrators and volunteers.

Covid-19 disclosures

The full impact of the current Covid-19 pandemic on the charity is unknown at this stage of its development. However, the charity has a robust business strategy in place to allow it to respond to the potential impact of Covid-19 and continue in operation once the pandemic has passed.

The report has been prepared and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 22 November 2020 and signed on its behalf by:



M Kumaradevan (Chairman and Trustee)
253, East Lane,
Wembley, Middx.,
HA0 3NN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 accounts 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 – matter of concern identified

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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)].

In carrying out my examination I noted a lapse in the keeping of accounting records in respect of unrestricted User contribution income in that a selected receipt did not agree to the underlying receipt issued to the recipient. I accept that this appears to be a one-off lapse in the established procedures.

I confirm that I have no other 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 accounts to be reached.



Arwa Madden FCA
Curo Chartered Accountants
Curo House,
Greenbox
Westonhall Road,
Bromsgrove
Worcestershire
B60 4AL

Dated 30/11/20

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

Page 06

	Notes	Unrestricted Funds-2020	Restricted Funds-2020	Total Funds	Total 2019 Funds
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Donations and grants	9	275		275	1,053
Activities for generated funds	10	105,928		105,928	109,101
Investment Income	11	--		--	--
Total incoming resources		<u>106,203</u>		<u>106,203</u>	<u>110,154</u>
RESOURCES EXPENDED					
Costs of generating voluntary income					
		5,201		5,201	5,630
Charitable activities		94,515		94,515	115,067
Governance costs		3,039		3,039	4,334
Total resources expended	12	<u>102,755</u>		<u>102,755</u>	<u>125,031</u>
Net incoming / (outgoing) resources		3,448		3,448	(14,877)
Reconciliation of funds					
Transfer between funds					
				--	--
Total funds brought forward		<u>15,120</u>	<u>214,036</u>	<u>229,156</u>	<u>244,033</u>
Total funds carried forward		<u>18,568</u>	<u>214,036</u>	<u>232,604</u>	<u>229,156</u>

The statement of financial of activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LONDON TAMIL CENTRE (Registered number: 02793405)
(Company limited by Guarantee)
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2020

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	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	2	173,204	178,659
CURRENT ASSETS			
Stock		2,241	795
Debtors	5	5,614	225
Cash at bank		52,863	68,513
		<u>60,718</u>	<u>69,533</u>
CREDITORS			
Amounts falling due within one year	7	<u>(1,318)</u>	<u>(19,036)</u>
NET CURRENT ASSETS		59,400	50,497
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>232,604</u>	<u>229,156</u>
FUNDS			
Unrestricted funds	8	18,568	15,120
Restricted funds		214,036	214,036
		<u>232,604</u>	<u>229,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

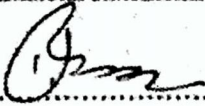
The trustees acknowledge their responsibilities for

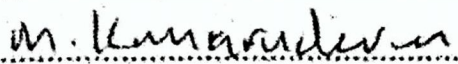
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 22 November 2020 and were signed on its behalf by:


 Mr T Thirumaran – Director and Trustee


 Mr M Kumaradevan – Director and Trustee

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Page 08

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Going concern accounting policy

The financial statements have been prepared on the going concern basis on the grounds that the trustees believe that there is sufficient funding in place to support the charity for the next twelve months from the date of approval of the financial statements.

Forecasts have been prepared and post balance sheet economic conditions have been reviewed following the Covid-19 pandemic and its impact on the charity. This review has not resulted in a change in the trustees' belief that the going concern basis is appropriate.

1.3 Depreciation

Depreciation has been provided to write off tangible fixed assets over their estimated useful lives at the following rates:

Freehold property	2% on straight line basis
Furniture, fixtures and fittings	25% on written down value basis

1.4 Income

Voluntary income, donations, rents and other income are accounted for as received by the charity. No permanent endowments have been received in the year. All income arose in the United Kingdom.

1.5 Value Added Tax

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the Statement of Financial Activities.

1.6 Management and administration expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures, including the governance costs.

1.7 Stock

Stock comprises books held for resale and is stated at the lower of cost and net realisable value.

1.8 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from charitable activities, as it falls within the various exemptions available to registered charities.

LONDON TAMIL CENTRE
 (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1.9 Fund accounting

The unrestricted funds represent the accumulated surplus of income over expenditure and are available for use towards meeting the objectives of the charity at the discretion of the Trustees. Designated funds are set aside for a specific purpose by the Management Committee.

The restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

1.12 Creditors and provisions

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 the 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

1.13 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture, fixtures & fittings £	Total £
Cost at 01 April 2019	272,768	2,840	275,608
Additions during the year	-	-	-
Disposal during the year	-	-	-
Cost at 31 March 2020	272,768	2,840	275,608
Depreciation at 01 April 2019	94,109	2,840	96,949
Charge for the year	5,455	-	5,455
Disposal during the year	-	-	-
Depreciation at 31 March 2020	99,564	2,840	102,404
Net Book Value			
As at 31 March 2020	173,204	-	173,204
As at 31 March 2019	178,659	-	178,659

In the Trustees' opinion, the value of the Charity's freehold property is £173,204 as at 31 March 2020 by reference to other similar properties in the area.

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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3. SURPLUS / (DEFICIT) FOR THE YEAR	2020	2019
	£	£
The surplus of income over expenditure / (surplus of expenditure over income), is stated after charging:		
Depreciation	5,455	5,455
Auditors' remuneration	-	4,200
Independent examiner's fee	2,726	-
	<u> </u>	<u> </u>

4. STAFF COSTS

Trustees' remuneration and benefits

There was no trustees' remuneration or benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Staff costs

Staff salaries £35,362 (2019: £46,488) and Social Security cost £Nil (2019: £Nil)

The average monthly number of employees during the year was 45 (2019: 49)

No employees received emoluments more than £60,000.

5. DEBTORS

Prepayments	5,614	-
Staff loan/Rent	-	225
	<u> </u>	<u> </u>

6. TAXATION

The company is exempt from corporation tax due to its charitable status.

7. CREDITORS – Amount falling due within one year

Sundry creditors	68	12,081
Accruals	1,250	6,955
	<u> </u>	<u> </u>
	<u>1,318</u>	<u>19,036</u>

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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8. FUNDS

	Balances As At 01 April 2019 £	Incoming Resources £	Resources Expended £	Balances As At 31 March 2020 £
Unrestricted General Fund	15,120	106,203	102,755	18,568
Restricted Fund	214,036	--	--	214,036
	<u>229,156</u>	<u>106,203</u>	<u>102,755</u>	<u>232,604</u>

Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted General Fund		19,886	(1,318)	18,568
Restricted Fund	173,204	40,832	--	214,036
	<u>173,204</u>	<u>60,718</u>	<u>(1,318)</u>	<u>232,604</u>

The restricted funds are held for future development of the property in order to accommodate part of the school hire.

9. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Membership & Covenants	275	--	275	545
Donations	-	--	-	508
	<u>275</u>	<u>--</u>	<u>275</u>	<u>1,053</u>

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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10. INCOMING RESOURCES TO FURTHER THE CHARITY'S OBJECTS

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
School fees receivable	51,555	--	51,555	62,522
Examination fees receivable	8,365	--	8,365	7,925
Sale of books	1,580	--	1,580	1,445
Rent	14,931	--	14,931	10,180
User contributions	19,089	--	19,089	15,493
Miscellaneous income	10,408	--	10,408	11,536
Total	105,928	--	105,928	109,101

11. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	--	--	--	--
Total	--	--	--	--

The funds of the charity are partly unrestricted and partly restricted. All the grants receivable are Restricted sources of income whereas the income from fees, rents and investment income are unrestricted sources.

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

12. RESOURCES EXPENDED

Costs directly allocated to activities	Fundraising Costs	Tamil School	Centre	Governance	2020 Total	2019 Total
	£	£	£	£	£	£
Staff salaries		29,220	6,142		35,362	46,488
Hiring of rooms		25,068			25,068	29,711
Netball Expenses					-	868
Special functions	2,500	6,153			8,653	9,749
Cultural evening	2,701				2,701	3,780
Insurance		117	706	78	901	773
Council tax			1,421	158	1,579	1,504
Exam fee		9,265			9,265	8,420
Heating & lighting			2,800	311	3,111	2,670
Cleaning		90	2,374		2,464	2,805
General expenses		847	2,956		3,803	7,675
Depreciation			5,455		5,455	5,455
Purchase of books		1,198			1,198	330
Independent						
Examiner's fee			273	2,453	2,726	-
Audit fee					-	4,200
Printing, postage and						
Stationery		75			75	-
Telephone			355	39	394	603
	<u>5,201</u>	<u>72,033</u>	<u>22,482</u>	<u>3,039</u>	<u>102,755</u>	<u>125,031</u>

13. RELATED PARTY TRANSACTIONS

There were no transactions requiring disclosure in these financial statements.

**LONDON TAMIL CENTRE
(COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS AND REPORT

31 MARCH 2020

**Company No. 02793405
Charity No. 1018333**



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(Company Limited by Guarantee)
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(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Page 02

The Trustees and the Board of Directors present their report and the financial statements of London Tamil Centre for the year ended 31 March 2020. 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 (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: London Tamil Centre
Charity Number: 1018333
Company Registration Number: 02793405 (England and Wales)

TRUSTEES AND DIRECTORS

Mr M Kumaradevan (Chairman)
Mr S Uthayakumar (Secretary)
Mr. T. Thirumaran (Treasurer)
Dr. S Sabesan
Mrs P Sivanesan
Dr. V. Anandasayanan
Mrs N Shanthakumar

COMPANY SECRETARY

Mr. S Uthayakumar

REGISTERED OFFICE

253 East Lane
Wembley
Middlesex
HA0 3NN

INDEPENDENT EXAMINER

Anna Madden, FCA
Curo Chartered Accountants
Curo House
Greenbox
Westonhall Road
Bromsgrove
Worcestershire
B60 4AL

BANKERS

HSBC Plc
584 High Road
Wembley
Middlesex
HA0 2DB



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LONDON TAMIL CENTRE
(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Page 03

Structure, Governance and Management

Governing Instrument

London Tamil Centre is a Private company limited by guarantee, not having a Share Capital and is a registered Charity. The governing documents are its Memorandum and Articles of Association. The directors of the company are the members of the board of trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £100 per member of the charity.

Recruitment and appointment of the Management Committee

The directors of the company are also the Charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Trustees are encouraged to participate in the sub committees and in the running of the Charity.

Risk Management

The Management Committee regularly conducts reviews of all major risks to which the Charity is exposed. Additional systems and procedures are established to mitigate any risks to the Charity. Internal control risks are minimised by the implementation of policies and procedures for the authorisation of all transactions and projects.

Organisational structure

London Tamil Centre has a Management Committee of seven members who meet at least quarterly and are responsible for the strategic direction and policy of the Charity. The Committee Members are always elected from a variety of professional backgrounds relevant to the work of the Charity.

Sub-Committees are in place to carry out the routine responsibility for the provision of services but the overall direction rests with the Management Committee headed by its Chairman.

The Chairman and the Board of Trustees are responsible for ensuring that the Charity delivers the services specified and the key performance indicators are met.

Public benefit

In reviewing their activities, the trustees have referred to the general guidance from the Charity Commission on public benefit.

Objectives and Activities

Principal Activity

The principal activities of the organisation are the provision of education, social welfare and community services.

Review of the year

a) London Tamil School London Tamil Centre continued to enjoy sustained progress primarily in Tamil language. There has been a drop in uptake of Fine arts subjects and Bharathanatyam despite the school's initiative and incentives to reverse the trend. Total number of pupils attending the school has reduced from 350 to 325. Drop in student number particularly during the last session and the impact on school financial status has forced us to review and reduce the number of hours for the Fine arts teachers. School enjoys the services of an impressive array of Tamil language and arts teachers with great dedication and professionalism. We have started vocal and keyboard lessons for adults. We have been promoting our past pupils who are qualified as teaching assistants and supply teachers over the last few years and two of them have been appointed as teachers during this school year. It is very pleasant to see many of our past students bringing their children to our school. Lately school has been involved in rolling out online lessons on zoom due to the Covid19 pandemic and most children have enjoyed these lessons. This has helped us to keep the students continue their progress and maintain their interest in Tamil language and other arts subjects and kept them occupied during these testing times. This is not a revenue driven endeavour by school. I am pleased to inform that this has been a huge success thanks to the keen interest from parents and a very efficient admin and technical support team.

b) Tamil Elders Centre has continued offering its services successfully to our elders in the last financial year. The numbers of elders attending the centre during the year stand at 22. The organisation is reviewing the activity and recruitment process to reverse the trend. The aim of providing elders 'quality of life by reduced feelings of loneliness and social isolation, we have provided with keep fit classes, Yoga classes, Multi-faith prayers, religious activities and visits to worship places and parks. The elders enjoy the outings, activities and special events during the year. We have tenants occupying the first floor.

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

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Financial Review

The Charity continues to function against a backdrop of limited resources and uncertainties over funding. The Charity with sound financial management and the support of both staff and volunteers generated a surplus of £3,448 (2019: £14,877 deficit).

Principal Funding Sources

With the help of its highly committed members and its dedicated staff, the Management Committee have managed to offer the best services possible to the community and remained buoyant with limited resources.

The Charity continues to receive fee income from its school and from its cultural events and other fund-raising activities. It also continues to receive rental income from the premises.

Investment Policy

The Charity continues to accumulate funds with the purpose of expanding its services and with the ultimate aim of making the Charity financially self-sufficient.

Reserves Policy

The Management Committee examines the Charity's requirements for reserves in the light of the main risks to the organisation. It confirms that the unrestricted funds not committed or invested in tangible fixed assets held by the Charity cover the funding of running expenses of the Charity for a period of two months based on historic expenditure levels. The trustees recognise that the current level of unrestricted reserves is below the Charity's requirements and are committed to increase these funds. At the balance sheet date, the charity had £18,568 in unrestricted funds and £214,036 in restricted funds.

Plans for Future Periods

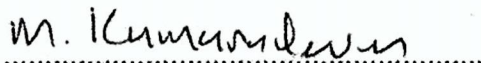
Having maintained excellence in the provision of education to children and services to elders, trustees have been managing the organisation with self-funding only. Having successfully raised funds that secure the Centre for the immediate future, the aim of the trustees is to make the organisation risk averse by revising the policies and procedures in line with current legislative and pandemic requirements. We continue to work closely with Wembley High Technology College and Brent council to achieve continuity of this service in the longer term. Secondly, London Tamil Centre provides admirable educational services to the young children and caring services to the elders face to face and online. Plans are in place for the reintroduction of London Tamil Centre to the youth in the community in the new normal post covid-19 year. Centre in embarking on a capital building project to increase the floor space at 253 East Lane to meet the limited and controlled foot fall and make the organisation risk averse to future pandemic. Coming year is predicted to be challenging year due to many unknowns posed by the lockdown, however London Tamil Centre is quietly confident to come out stronger and healthier with the support of the teachers, trustees, members, administrators and volunteers.

Covid-19 disclosures

The full impact of the current Covid-19 pandemic on the charity is unknown at this stage of its development. However, the charity has a robust business strategy in place to allow it to respond to the potential impact of Covid-19 and continue in operation once the pandemic has passed.

The report has been prepared and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 22 November 2020 and signed on its behalf by:



M Kumaradevan (Chairman and Trustee)
253, East Lane,
Wembley, Middx.,
HA0 3NN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 accounts 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 – matter of concern identified

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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)].

In carrying out my examination I noted a lapse in the keeping of accounting records in respect of unrestricted User contribution income in that a selected receipt did not agree to the underlying receipt issued to the recipient. I accept that this appears to be a one-off lapse in the established procedures.

I confirm that I have no other 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 accounts to be reached.



Arwa Madden FCA
Curo Chartered Accountants
Curo House,
Greenbox
Westonhall Road,
Bromsgrove
Worcestershire
B60 4AL

Dated 30/11/20

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

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	Notes	Unrestricted Funds-2020	Restricted Funds-2020	Total Funds	Total 2019 Funds
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Donations and grants	9	275		275	1,053
Activities for generated funds	10	105,928		105,928	109,101
Investment Income	11	--		--	--
Total incoming resources		<u>106,203</u>		<u>106,203</u>	<u>110,154</u>
RESOURCES EXPENDED					
Costs of generating voluntary income					
Charitable activities		5,201		5,201	5,630
Governance costs		94,515		94,515	115,067
		3,039		3,039	4,334
Total resources expended	12	<u>102,755</u>		<u>102,755</u>	<u>125,031</u>
Net incoming / (outgoing) resources		<u>3,448</u>		<u>3,448</u>	<u>(14,877)</u>
Reconciliation of funds					
Transfer between funds					
				--	--
Total funds brought forward		<u>15,120</u>	<u>214,036</u>	<u>229,156</u>	<u>244,033</u>
Total funds carried forward		<u>18,568</u>	<u>214,036</u>	<u>232,604</u>	<u>229,156</u>

The statement of financial of activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

LONDON TAMIL CENTRE (Registered number: 02793405)
(Company limited by Guarantee)
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2020

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	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	2	173,204	178,659
CURRENT ASSETS			
Stock		2,241	795
Debtors	5	5,614	225
Cash at bank		52,863	68,513
		<u>60,718</u>	<u>69,533</u>
CREDITORS			
Amounts falling due within one year	7	<u>(1,318)</u>	<u>(19,036)</u>
NET CURRENT ASSETS		59,400	50,497
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>232,604</u>	<u>229,156</u>
FUNDS			
Unrestricted funds	8	18,568	15,120
Restricted funds		214,036	214,036
		<u>232,604</u>	<u>229,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

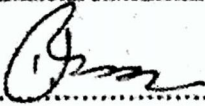
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

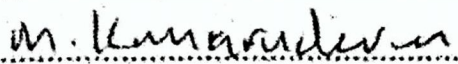
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 22 November 2020 and were signed on its behalf by:



 Mr T Thirumaran – Director and Trustee



 Mr M Kumaradevan – Director and Trustee

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Page 08

1. ACCOUNTING POLICIES

1.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Going concern accounting policy

The financial statements have been prepared on the going concern basis on the grounds that the trustees believe that there is sufficient funding in place to support the charity for the next twelve months from the date of approval of the financial statements.

Forecasts have been prepared and post balance sheet economic conditions have been reviewed following the Covid-19 pandemic and its impact on the charity. This review has not resulted in a change in the trustees' belief that the going concern basis is appropriate.

1.3 Depreciation

Depreciation has been provided to write off tangible fixed assets over their estimated useful lives at the following rates:

Freehold property	2% on straight line basis
Furniture, fixtures and fittings	25% on written down value basis

1.4 Income

Voluntary income, donations, rents and other income are accounted for as received by the charity. No permanent endowments have been received in the year. All income arose in the United Kingdom.

1.5 Value Added Tax

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the Statement of Financial Activities.

1.6 Management and administration expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures, including the governance costs.

1.7 Stock

Stock comprises books held for resale and is stated at the lower of cost and net realisable value.

1.8 Taxation

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from charitable activities, as it falls within the various exemptions available to registered charities.

LONDON TAMIL CENTRE
 (Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1.9 Fund accounting

The unrestricted funds represent the accumulated surplus of income over expenditure and are available for use towards meeting the objectives of the charity at the discretion of the Trustees. Designated funds are set aside for a specific purpose by the Management Committee.

The restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

1.12 Creditors and provisions

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 the 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

1.13 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture, fixtures & fittings £	Total £
Cost at 01 April 2019	272,768	2,840	275,608
Additions during the year	-	-	-
Disposal during the year	-	-	-
Cost at 31 March 2020	272,768	2,840	275,608
Depreciation at 01 April 2019	94,109	2,840	96,949
Charge for the year	5,455	-	5,455
Disposal during the year	-	-	-
Depreciation at 31 March 2020	99,564	2,840	102,404
Net Book Value			
As at 31 March 2020	173,204	-	173,204
As at 31 March 2019	178,659	-	178,659

In the Trustees' opinion, the value of the Charity's freehold property is £173,204 as at 31 March 2020 by reference to other similar properties in the area.

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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3. SURPLUS / (DEFICIT) FOR THE YEAR	2020	2019
	£	£
The surplus of income over expenditure / (surplus of expenditure over income), is stated after charging:		
Depreciation	5,455	5,455
Auditors' remuneration	-	4,200
Independent examiner's fee	2,726	-
	<u> </u>	<u> </u>

4. STAFF COSTS

Trustees' remuneration and benefits

There was no trustees' remuneration or benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Staff costs

Staff salaries £35,362 (2019: £46,488) and Social Security cost £Nil (2019: £Nil)

The average monthly number of employees during the year was 45 (2019: 49)

No employees received emoluments more than £60,000.

5. DEBTORS

Prepayments	5,614	-
Staff loan/Rent	-	225
	<u> </u>	<u> </u>

6. TAXATION

The company is exempt from corporation tax due to its charitable status.

7. CREDITORS – Amount falling due within one year

Sundry creditors	68	12,081
Accruals	1,250	6,955
	<u> </u>	<u> </u>
	<u>1,318</u>	<u>19,036</u>

**LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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8. FUNDS

	Balances As At 01 April 2019 £	Incoming Resources £	Resources Expended £	Balances As At 31 March 2020 £
Unrestricted General Fund	15,120	106,203	102,755	18,568
Restricted Fund	214,036	--	--	214,036
	<u>229,156</u>	<u>106,203</u>	<u>102,755</u>	<u>232,604</u>

Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted General Fund		19,886	(1,318)	18,568
Restricted Fund	173,204	40,832	--	214,036
	<u>173,204</u>	<u>60,718</u>	<u>(1,318)</u>	<u>232,604</u>

The restricted funds are held for future development of the property in order to accommodate part of the school hire.

9. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Membership & Covenants	275	--	275	545
Donations	-	--	-	508
	<u>275</u>	<u>--</u>	<u>275</u>	<u>1,053</u>

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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10. INCOMING RESOURCES TO FURTHER THE CHARITY'S OBJECTS

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
School fees receivable	51,555	--	51,555	62,522
Examination fees receivable	8,365	--	8,365	7,925
Sale of books	1,580	--	1,580	1,445
Rent	14,931	--	14,931	10,180
User contributions	19,089	--	19,089	15,493
Miscellaneous income	10,408	--	10,408	11,536
Total	105,928	--	105,928	109,101

11. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	--	--	--	--
	--	--	--	--

The funds of the charity are partly unrestricted and partly restricted. All the grants receivable are Restricted sources of income whereas the income from fees, rents and investment income are unrestricted sources.

LONDON TAMIL CENTRE
(Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

12. RESOURCES EXPENDED

Costs directly allocated to activities	Fundraising Costs	Tamil School	Centre	Governance	2020	2019
					Total	Total
	£	£	£	£	£	£
Staff salaries		29,220	6,142		35,362	46,488
Hiring of rooms		25,068			25,068	29,711
Netball Expenses					-	868
Special functions	2,500	6,153			8,653	9,749
Cultural evening	2,701				2,701	3,780
Insurance		117	706	78	901	773
Council tax			1,421	158	1,579	1,504
Exam fee		9,265			9,265	8,420
Heating & lighting			2,800	311	3,111	2,670
Cleaning		90	2,374		2,464	2,805
General expenses		847	2,956		3,803	7,675
Depreciation			5,455		5,455	5,455
Purchase of books		1,198			1,198	330
Independent						
Examiner's fee			273	2,453	2,726	-
Audit fee					-	4,200
Printing, postage and						
Stationery		75			75	-
Telephone			355	39	394	603
	<u>5,201</u>	<u>72,033</u>	<u>22,482</u>	<u>3,039</u>	<u>102,755</u>	<u>125,031</u>

13. RELATED PARTY TRANSACTIONS

There were no transactions requiring disclosure in these financial statements.