

LONDON SIVAN KOVIL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the charity as set out in its governing document is as follows:

The Trustees shall hold the trust fund and its income for the advancement of the Saiva (Hindu) religion according to the Saiva Sithantha traditions, principles and practices prevailing in Sri Lanka and Tamil Nadu, India and such other charitable purposes for the benefit of the community as the trustees shall from time to time determine.

Significant activities

A Saiva (Hindu) Temple in Lewisham London is operating with catering facilities, cultural function hall and Tamil school. The Temple is open 365 days a year from early morning until late evening. Hindu festivals are celebrated. Functions include weddings and Tamil traditional music and dance. The Temple carry out services for funerals. Due to Covid-19 infection challenges and associated Government restrictions the activities at the temple were much reduced during the year 2021

Public benefit

Public Benefit Statement:

Public benefit is at the heart of what it means to be a charity. Two key principles define this area:

1. There must be identifiable benefits.
2. The benefits must be to the public.

The Trustees must carry out the following:

1. Review the activities undertaken for the public benefit.
2. State whether they have complied with this duty.

The Temple is in an inner-City Borough, London Borough of Lewisham that the Government has identified as containing areas of deprivation. The whole community is welcome to use the Trust's facilities. Temple complex is warm and comfortable, and we recognise that some visitors may not have any financial resources to make donations.

The starting point for a prayer donation ticket continues to be £1. Thus, the aim is to make the Temple available to all devotees of limited financial means.

The Trustees have reviewed the activities undertaken for the public benefit as noted above. Moreover, the Trustees confirm their compliance with this duty and that The Charity Commission's guidance on public benefit has been followed.

Grantmaking

The Trust made donations to Hindu and other organisations of £12,104 (2020 £10,571) as follows:

Sivan Illam University students, Chetipalayam, Batticaloa, Sri Lanka £1,900 (2020 £6,000)
Olirum Valuce, Thunukai, Mullaitlium £1,500 (2020 £Nil)
Education Development Society, Muthur, Tricomallee £3,000 (2020 £1,750)
Federation of Saiva Hindu Temples in UK £204 (2020 £1,250)

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteers

The Trustees would like to thank all the volunteers that help with the following:
Stewardship of large numbers of people on special days.
Crowd control and management of health and safety aspects.
Serving food to devotees on special days.
Regular assistance with administration.
Cleaning and washing within the Temple and grounds.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements and benefits to devotees, visitors and the local community include the following:
The Temple was open every day of the year except during the full shut-down period.

Considerable numbers of functions were held in the past including weddings, cultural music and dance events, and funerals. However, the activities were very much scaled down during the year 2020.
The Temple has welcomed persons of other faith with warmth and friendship. The aim is for harmony in our local community.

Trustees warmly welcome local schools children visit to the temple to understand Saiva (Hindu) religion and way of worship at the temple. It also promotes interfaith relationship of the various communities in the Borough.

Our Temple is situated in an inner-city borough identified by the government as containing areas needing improvement. All persons are made welcome and may have refreshments. We recognise that some persons may not have financial resources to make donations.

The Trustees set objectives of having good attendance, running a good number of functions, welcoming people of other faith to the Temple and helping those in the community with limited financial resources to use the Temple facilities. The Trustees feel that the achievements have met the objectives set despite the Covid-19 difficulties and restrictions.

The Trust owns the freehold of the London Sivan Centre building at 12A Lee High Road which houses a cultural and wedding hall and a number of classrooms. These facilities are used by local communities at subsidised rates. The Trust also own a flat at 4C Clarendon Rise and a small land adjacent to the 4A Clarendon Rise.

Fundraising activities

The medium-term plan includes the purchase of the Temple building and the premises at 4A Clarendon Rise. The Trustees plan to commence fundraising at the appropriate time. The Trustees have successfully raised funds in the past to build the Sivan Centre and the new Temple.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Financial position

Cash at bank and in hand increased to £543,979 at 31st December 2021 compared to £416,411 the year earlier. The trustees consider the level of cash in the bank to be sufficient to cover day to day requirements. The savings in the bank is committed for the Temple premises.

Bank loans were £134,780 at 31st December 2021 compared to £143,288 a year earlier. Loans from trustees were £11,000 at 31st December 2021 compared to £11,000 a year earlier.

The statement of financial activities shows a £174,154 surplus of income over expenditure for the year ended 31st December 2021 compared to a deficit of £56,461 the year earlier.

Debtors include £26,356 (accumulated since 2011) due from devotees for services performed in the Temple (2020 £40,650, accumulated since 2011). A deposit is received with the balance due within a reasonable time after the service is held. The Treasurer, Trustees, Temple Staff and Priests are working hard as a team to collect the balances and reduce the amount of debtors.

Principal funding sources

Approximately two thirds of income are from donations with one third of income from charitable activities.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed reserves as follows:

The amounts are rounded for clarity.

The average amounts of monthly income have exceeded monthly expenditure with the surplus being used to repay bank loans and build up an amount that is committed for the purchase of the Temple building and the premises.. A £70,000 reserve in the bank current account and within debtor balances should cover when the day-to-day expenditure is ahead of income to prevent the account going overdrawn. Two month's average expenditure is £70,000 with two month's loan repayment of £ 2000. This gives the £72,000 reserves amount.

The amount committed for emergency repairs and maintenance is £9,000.

The Trustees hold regular reviews of the financial status

The policy on holding reserves includes the following:

	Exclude from reserves £	Reserves £
Total funds		2,170,049
Tangible fixed assets not available for general purposes	1,763,159	
Less related loans repayable within one year	-7,172	
Less related loans repayable after one year	-127,609	
Committed if emergency repairs are needed to the premises	9,000	
Committed bank balance for Temple building	450,000	
Committed for the repayment of trustee loans	11,000	
	<u>2,098,378</u>	<u>(2,098,378)</u>
Actual reserves		<u>71,671</u>
Reserves policy amount		72,000

FUTURE PLANS

Trustees will need to make future decisions on capital expenditure to secure the freehold of the Temple building and any further construction activity required. During previous years Trustees have had financed capital expenditure with amounts committed, bank loans, loans from Trustees and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The constitution document is dated 19th September 1993 with the declaration of the trust made on 27th February 1995. Fourteen trustees were named in the document with the minimum number of trustees being fourteen and the maximum thirty-two. The constitution was updated by incorporating a confidential election process for office bearer's selection and ratified on 24th July 2000.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The trustees shall establish and maintain a Sivan Temple in South East London according to the traditions of Saiva Temples prevailing in Sri Lanka and Tamil Nadu India.

The trustees shall hold the trust fund and its income for the advancement of the Saiva (Hindu) religion and for other charitable purposes for the benefit of the community as the trustees may determine.

Organisational structure

The day to day management is carried out by trustees and not delegated to employees. A well organised office is maintained with administrative staff employed by the Trust.

The trustees have elected a chairperson, secretary and treasurer. In addition, an internal auditor is appointed.

A building and finance sub- committee is responsible for providing guidance for capital expenditure and related financing.

A community service sub-committee is responsible for providing services and support to the local community.

A cultural activity sub-committee is responsible for day to day running of the Temple's Saturday Tamil School that is operated on the Trusts premises.

All three sub- committees' progress are coordinated by the Trust's secretary and reported to the main board at the board meetings.

Decision making

Trustees share the responsibility of attending the Temple office 365 days each year to oversee all decisions and transactions. Some decisions relating to small value purchases are delegated to Temple staff.

The chairperson has overall responsibility for the affairs of the Trust and presides over the annual, ordinary and any emergency meetings.

The secretary attends to day to day administration of the Trust and is responsible for the execution of the resolutions passed in the Board of Trustees meetings. The secretary is also responsible for liaising with the sub-committees and coordinate progress to collect reports for the Board of Trustees.

The treasurer is responsible for maintaining all accounts pertaining to the affairs of the Trust. The secretary arranges for accounts to be approved by board at our two monthly meetings of trustees.

Decisions are made by secret ballot using a simple majority of votes. The chairperson at the meeting has the casting vote irrespective if the chairpersons vote was already cast.

Induction and training of new trustees

New trustees are given the Charity Commission publication "The Essential Trustee: what you need to know, what you need to do." New trustees are expected to read the publication. In addition, new trustees spend time with the chairperson, secretary and treasurer to gain an overview of each office holders' responsibilities.

LONDON SIVAN KOVIL TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trust does not have key management staff. Trustees aim to ensure that administrators and religious workers are paid a reasonable salary.

Wider network

The Trust is a member of the Federation of Saiva (Hindu) Temples of the United Kingdom. This membership does not impact the operating policies of the Trust.

Related parties

The Trust support an orphanage in Sri Lanka with twelve resident girls who attend school and reside in the building. A dedicated team of helpers and staff are resident in the building.

Risk management

The trustees have identified a number of risks that the trust is exposed to and take action to protect the trust against adverse consequences.

To protect against food safety risks, kitchen staff have attended food hygiene training. In addition, advice has been received and acted upon from the Local Authority Environmental Health Department.

To protect against fire safety risks, advice has been received and acted upon from the London Fire Brigade.

To protect against misappropriation of income and unauthorised expenditure, trustees monitor transactions to ensure segregation of duties and cross referencing of transactions.

To protect against risks present in capital expenditure projects relating to the buildings and lease, trustees possess skills in engineering, construction and business management.

To protect against the risks of harm and abuse to the twelve girls in the orphanage in Sri Lanka, trustees visit the orphanage few times every year at a regular intervals. A report detailing the visit is prepared for the main board of trustees meeting. Responsible persons from the medical profession in Sri Lanka are given the task to oversee the orphanage. Trustee visits to the orphanage take many hours with follow up visits the same day and on other days during the trustee's duration in Sri Lanka. Thus, the staff and all connected with the orphanage clearly see that the trustees have taken the girls wellbeing extremely seriously.

LONDON SIVAN KOVIL TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1051516

Principal address

4A Clarendon Rise
Lewisham
London
SE13 5ES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Dr (Mrs) V M Karunakaran	Chairperson
Dr S Rajasundaram	Secretary
Mrs PV Gengatharan	Treasurer

Mr G Manoharan
Dr S Navaratnam
Mr S Parameswaran
Mr S Pararajasingam
Mr T Ratheskumar
Mr A Ravendran
Mr N Sivasubramaniam
Dr S Sivathanan
Dr T Sriskandarajah
Mrs R Sritharan
Mr S Sukumar
Mr S Suthakaran
Mr S Yogarajah

Independent examiner

Vanniasingam Sashicumar ACMA, CGMA
AA-Accounting and Business Solutions Associates
267
Haydons Road
Wimbledon
London
SW19 8TY

Approved by order of the board of trustees on 28 October 2022 and signed on its behalf by:



Dr VM Karunakaran - Chairperson

REGISTERED CHARITY NUMBER: 1051516

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021
FOR
LONDON SIVAN KOVIL TRUST**

LONDON SIVAN KOVIL TRUST
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FOR THE YEAR ENDED 31 DECEMBER 2021

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LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

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Objectives and aims

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The Trustees shall hold the trust fund and its income upon trust to apply them for the advancement of the Saiva (Hindu) religion according to the Saiva Sithantha traditions, principles and practices prevailing in Sri Lanka and Tamil Nadu, India and such other charitable purposes for the benefit of the community as the trustees shall from time to time determine.

Significant activities

A Saiva (Hindu) Temple in Lewisham London is operated with catering facilities, function hall and Tamil school.

The Temple is open 365 days a year from early morning until late evening except on Mondays to Thursdays when it closes between 2 to 5pm. Hindu festivals are celebrated. Functions include weddings and Tamil traditional music and dance. The Temple carries out services for funerals. Due to Covid-19 infection challenges and associated Government restrictions the activities at the temple were much reduced during the year 2021.

Public benefit

Public Benefit Statement:

Public benefit is at the heart of what it means to be a charity. Two key principles define this area:

1. There must be identifiable benefits.
2. The benefits must be to the public.

The Trustees must carry out the following:

1. Review the activities undertaken for the public benefit.
2. State whether they have complied with this duty.

The Temple is in an inner-City Borough, London Borough of Lewisham that the Government has identified as containing areas of deprivation. The whole community is welcome to use the Trust's facilities. Temple complex is warm and comfortable, and we recognise that some visitors may not have any financial resources to make donations.

The starting point for a prayer donation ticket continues to be £1. Thus, the aim is to make the Temple available to all persons of limited financial means.

The Trustees have reviewed the activities undertaken for the public benefit as noted above. Moreover, the Trustees confirm their compliance with this duty and that The Charity Commission's guidance on public benefit has been followed.

Grantmaking

The Trust made donations to Hindu and other organisations of £12,104 (2020 £10,571) as follows:

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Olirum Valuce, Thunukai, Mullaittium £1,500 (2020 £Nil)
Education Development Society, Muthur, Tricomallee £3,000 (2020 £1,750)
Federation of Saiva Hindu Temples in UK £204 (2020 £1,250)
Lewisham Football Club £Nil (2020 £Nil)
Covid Relief, NHS Hospital Lewisham, London £Nil (2020 £1,571)

The Trust transferred £5,500 to The London Sivan Trust Orphanage in Sri Lanka (2020 £5,000)

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteers

The Trustees would like to thank the all volunteers that help with the following:

Stewardship of large numbers of people on special days.
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ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements and benefits to devotees, visitors and the local community include the following:
The Temple was open every day of the year except during the full shut-down period.

Considerable numbers of functions were held including weddings, cultural music and dance events, funerals and family prayer ceremonies were held in the past. However, the activities were very much scaled down during the year 2021. The Temple has welcomed persons of other faith with warmth and friendship. The aim is for harmony in our local community.

Trustees warmly welcome local schools children visit to the temple to understand Saiva (Hindu) religion and way of worship at the temple. It also promotes interfaith relationship of various communities in the Borough.

Our Temple is situated in an inner-city borough identified by the government as containing areas for improvement. All persons are made welcome and may have refreshments. We recognise that some persons may not have financial resources to make donations.

The Trustees set objectives of having good attendance, running a good number of functions, keeping the school busy with good teaching, welcoming people of other faith to the Temple and helping those in the community with limited financial resources to use the Temple facilities. The Trustees feel that the achievements have met the objectives set despite the Covid-19 difficulties and restrictions.

The Trust own the freehold of the London Sivan Centre building at 12A Lee High Road which houses a cultural and wedding hall and a number of classrooms. These facilities are used by local communities at subsidised rates. The Trust also own a flat at 4C Clarendon Rise and a small land adjacent to the 4A Clarendon Rise.

Fundraising activities

The medium-term plan includes the purchase of the Temple premises of 4A Clarendon Rise. The Trustees plan to commence fundraising at the appropriate time. The Trustees have successfully raised funds in the past to build the Sivan Centre cultural Hall and the new Temple.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Financial position

Cash at bank and in hand increased to £543,979 at 31st December 2021 compared to £416,411 the year earlier. The trustees consider the level of cash in the bank and in hand to be sufficient to cover day to day requirements. The cash in the bank committed for the Temple premises is explained below in the reserves policy.

Bank loans were £134,780 at 31st December 2021 compared to £143,288 a year earlier. Loans from trustees were £11,000 at 31st December 2021 compared to £11,000 a year earlier.

The statement of financial activities shows a £174,154 surplus of income over expenditure for the year ended 31st December 2021 compared to a deficit of £56,461 the year earlier. This surplus includes the decorative items brought into the account

Debtors include £26356 (accumulated since 2011) due from devotees for services performed in the Temple (2020 £40,650, accumulated since 2011). A deposit is received with the balance due within a reasonable time after the service is held. The Treasurer, Trustees, Temple Staff and Priests are working hard as a team to collect the balances and reduce the amount of debtors.

Principal funding sources

Approximately two thirds of income are from donations with one third of income from charitable activities.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed reserves as follows:

The amounts are rounded for clarity.

The average amounts of monthly income have exceeded monthly expenditure with the surplus being used to repay bank loans and build up an amount that is committed for the Temple building. A £70,000 reserve in the bank current account and within debtor balances should cover points when the day-to-day timing of expenditure is ahead of income to prevent the account going overdrawn. One month's average expenditure is £70,000 with one month's loan repayment of £1,000. This gives the £71,000 reserves amount.

The amount committed in case emergency repairs and maintenance are needed to our Temple premises is £9,000.

The Trustees hold regular reviews of this long-term plan.

The policy on holding reserves includes the following:

	Exclude from reserves £	Reserves £
Total funds		2,170,049
Tangible fixed assets not available for general purposes	1,763,159	
Less related loans repayable within one year	-7,172	
Less related loans repayable after one year	-127,609	
Committed if emergency repairs are needed to the premises	9,000	
Committed bank balance for Temple building	450,000	
Committed for the repayment of trustee loans	<u>11,000</u>	
	<u>2,098,378</u>	(2,098,378)
Actual reserves		<u>71,671</u>
Reserves policy amount		70,000

FUTURE PLANS

Trustees will need to make future decisions on capital expenditure to secure the freehold on the Temple premises and any further construction activity required. During previous years Trustees have financed capital expenditure with amounts committed, bank loans, loans from Trustees and fundraising.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The constitution document is dated 19th September 1993 with the declaration of the trust made on 27th February 1995. Fourteen trustees were named in the document with the minimum number of trustees being fourteen and the maximum thirty-two. The constitution was updated by incorporating a confidential election process for office bearer's selection and ratified on 24th July 2000.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The trustees shall establish and maintain a Sivan Temple in South East London according to the traditions of Saiva Temples prevailing in Sri Lanka and Tamil Nadu India.

The trustees shall hold the trust fund and its income for the advancement of the Saiva (Hindu) religion and for other charitable purposes for the benefit of the community as the trustees may determine.

Organisational structure

The day to day management is carried out by trustees and not delegated to employees. A well organised office is maintained with administrative staff employed by the Trust.

The trustees have elected a chairperson, secretary and treasurer. In addition, an internal auditor is appointed.

A building and finance sub- committee is responsible for providing guidance for capital expenditure and related financing.

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A cultural activity sub-committee is responsible for day to day running of the Temple's Saturday Tamil School that is operated on the Trusts premises.

All three sub- committees' progress are coordinated by the Trust's secretary and reported to the main board of trustee's meetings.

Decision making

Trustees share the responsibility of attending the Temple office 365 days each year to oversee all decisions and transactions. Some decisions relating to small value purchases are delegated to Temple staff.

The president has overall responsibility for the affairs of the Trust and presides over the annual, ordinary and any emergency meetings.

The secretary attends to day to day administration of the Trust and is responsible for the execution of the resolutions passed in the Board of Trustees meetings. The secretary is also responsible for liaising with the sub-committees and coordinate progress to collect reports for the Board of Trustees.

The treasurer is responsible for maintaining all accounts pertaining to the affairs of the Trust. The secretary arranges for accounts to be approved by the committee

Decisions are made by secret ballot using a simple majority of votes. The chairperson at the meeting has the casting vote irrespective if the chairperson's vote was already cast.

Induction and training of new trustees

New trustees are given the Charity Commission publication "The Essential Trustee: what you need to know, what you need to do." New trustees are expected to read the publication. In addition, new trustees spend time with the president, secretary and treasurer to gain an overview of each office holders' responsibilities.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trust does not have key management staff. Trustees aim to ensure that administrators and religious workers are paid a reasonable salary.

Wider network

The Trust is a member of the Federation of Saiva (Hindu) Temples of the United Kingdom. This membership does not impact the operating policies of the Trust.

Related parties

The Trust support an orphanage in Sri Lanka with seventeen resident girls who attend school and reside in the building. A dedicated team of helpers and staff are resident in the building.

Risk management

The trustees have identified a number of risks that the trust is exposed to and take action to protect the trust against adverse consequences.

To protect against food safety risks, kitchen staff have attended food hygiene training. In addition, advice has been received and acted upon from the Local Authority Environmental Health Department.

To protect against fire safety risks, advice has been received and acted upon from the London Fire Brigade.

To protect against misappropriation of income and unauthorised expenditure, trustees monitor transactions to ensure segregation of duties and cross referencing of transactions.

To protect against risks present in capital expenditure projects relating to the buildings and lease, trustees possess skills in engineering, construction and business management.

To protect against the risks of harm and abuse to the seventeen girls in the orphanage in Sri Lanka, trustees visit the orphanage few times every year at a regular intervals. A report detailing the visit is prepared for the main board of trustees meeting. Responsible persons from the medical profession in Sri Lanka are given the task to oversee the orphanage. Trustee visits to the orphanage take many hours with follow up visits the same day and on other days during the trustee's duration in Sri Lanka. Thus, the staff and all connected with the orphanage clearly see that the trustees have taken the girls wellbeing extremely seriously.

LONDON SIVAN KOVIL TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1051516

Principal address

4A Clarendon Rise
Lewisham
London
SE13 5ES

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Dr (Mrs) V M Karunakaran	Chairperson
Dr S Rajasundaram	Secretary
Mrs V Gengatharan	Treasurer
Dr T Sriskandarajah	
Mr G Manoharan	
Dr S Navaratnam	
Mr S Parameswaran	
Mr S Pararajasingam	
Mr T Ratheskumar	
Mr A Raveendran	
Mr N Sivasubramaniam	
Dr S Sivathanan	
Dr S Somasegaram	
Mrs R Sritharan	
Mr S Sukumar	
Mr S Suthakaran	
Mr S Yogarajah	

Independent examiner

Vanniasingam Sashicumar ACMA, CGMA
AA-Accounting and Business Solutions Associates
267
Haydons Road
Wimbledon
London
SW19 8TY

Approved by order of the board of trustees on 28 October 2022 and signed on its behalf by:

Dr T Sriskandarajah - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONDON SIVAN KOVIL TRUST

Independent examiner's report to the trustees of LONDON SIVAN KOVIL TRUST

I report on the accounts of the LONDON SIVAN KOVIL TRUST (the Trust) for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act:
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act:
- State whether particular matter have come to my attention

Basis of independent examiners statement

My examination was carried out in accordance with 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 any 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

Vanniasingam Sashicumarr ACMA, CGMA
AA-Accounting and Business Solutions Associates
267
Haydons Road
Wimbledon
London
SW19 8TY

21 October 2022

LONDON SIVAN KOVIL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	419,824	-	419,824	204,929
Charitable activities	4				
Temple Activities (Unrestricted)		191,546	-	191,546	116,530
Investment income	3	<u>943</u>	<u>-</u>	<u>943</u>	<u>610</u>
Total		612,313	-	612,313	322,069
 EXPENDITURE ON					
Charitable activities	5				
Temple Activities (Unrestricted)		438,059	-	438,059	378,530
 Total		<u>438,059</u>	<u>-</u>	<u>438,059</u>	<u>378,530</u>
 NET INCOME		174,254	-	174,254	(56,461)
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,435,026	560,769	1,995,795	2,052,256
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,609,280</u></u>	<u><u>560,769</u></u>	<u><u>2,170,049</u></u>	<u><u>1,995,795</u></u>

The notes form part of these financial statements

LONDON SIVAN KOVIL TRUST

**BALANCE SHEET
AT 31 DECEMBER 2021**

		Unrestricted funds	Restricted fund	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	1,202,390	560,769	1,763,159	1,669,884
CURRENT ASSETS					
Stocks	11	1,950	-	1,950	1,800
Debtors	12	43,508	-	43,508	63,988
Cash at bank and in hand		<u>543,978</u>	<u>-</u>	<u>543,978</u>	<u>416,411</u>
		589,436	-	589,436	482,199
CREDITORS					
Amounts falling due within one year	13	<u>54,937</u>	<u>-</u>	<u>54,937</u>	<u>(21,412)</u>
NET CURRENT ASSETS		<u>534,499</u>	<u>-</u>	<u>534,499</u>	<u>460,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,736,889	560,769	2,297,658	2,130,671
CREDITORS					
Amounts falling due after more than one year	14	<u>(127,609)</u>	<u>-</u>	<u>(127,609)</u>	<u>(134,876)</u>
NET ASSETS		<u><u>1,609,280</u></u>	<u><u>560,769</u></u>	<u><u>2,170,049</u></u>	<u><u>1,995,795</u></u>
FUNDS	17				
Unrestricted funds				1,609,280	1,435,026
Restricted funds				<u>560,769</u>	<u>560,769</u>
TOTAL FUNDS				<u><u>2,170,049</u></u>	<u><u>1,995,795</u></u>

The financial statements were approved by the Board of Trustees on 18 October 2022 and were signed on its behalf by:

Dr (Mrs) V M Karunakaran -Trustee

Dr S Rajasundaram -Trustee

Mrs V Gengatharan – Trustee

The notes form part of these financial statements

LONDON SIVAN KOVIL TRUST

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Cash generated from operations	1	303,087	(103,625)
Interest paid		<u>(4,454)</u>	<u>(4,964)</u>
Net cash provided by (used in) operating activities		<u>298,633</u>	<u>(108,589)</u>
Cash flows from investing activities:			
Interest received		943	610
Addition of fixed assets		<u>(163,500)</u>	<u>13,211</u>
Net cash provided by (used in) investing activities		<u>(162,557)</u>	<u>13,821</u>
Cash flows from financing activities:			
Loan repayments in year		<u>(8,508)</u>	<u>(8,546)</u>
Net cash provided by (used in) financing activities		<u>(8,508)</u>	<u>(8,546)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		127,568	(103,314)
Cash and cash equivalents at the beginning of the reporting period		<u>416,411</u>	<u>519,725</u>
Cash and cash equivalents at the end of the reporting period		<u>543,979</u>	<u>416,411</u>

The notes form part of these financial statements

LONDON SIVAN KOVIL TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	174,254	(56,461)
Adjustments for:		
Increase in stock	(150)	(800)
Decrease/(increase) in debtors	20,480	9,541
(Decrease)/increase in creditors	26,258	(130,259)
Loan payment	8,508	-
Interest received	(943)	(610)
Interest paid	4,454	4,964
Depreciation charges	<u>70,225</u>	<u>70,000</u>
Net cash provided by (used in) operating activities	<u><u>303,087</u></u>	<u><u>(103,625)</u></u>

LONDON SIVAN KOVIL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-cost less residual value is depreciated over the useful life
Long leasehold	- over the lease term
Fixtures and fittings	- at varying rates on cost

Depreciation is not charged on the land element of freehold buildings.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LONDON SIVAN KOVIL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift aid	13,797	12,714
Abesegam	54,182	28,755
Archanai	98,712	87,854
Undiyal	34,907	28,795
Public Donations	187,204	27,134
Trustee Donations	11,975	13,620
Orphanage in Sri Lanka Public Donations	5,067	4,917
Orphanage in Sri Lanka Trustee Donations	900	1,140
Coronavirus Job Retention Scheme	13,080	-
	<u>419,824</u>	<u>204,929</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>943</u>	<u>610</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Parasardum	15,693	17,718
Weddings	600	4,400
Cleaning Charges	-	75
Groceries	14,328	11,455
Abiseka Items	11,780	8,716
Outside Service	30,980	13,195
Rent Sivan Centre and Navalar	14,995	2,595
Rental Income	11,400	11,150
Malai	7,976	6,933
Calendar/ Book Sale	682	1,464
Bank Royalty	-	833
Siva Kurukal	36,100	18,950
Karathay	-	460
Melam	-	-
Main Hall	-	-
Saree	2,780	448
Rent Income from employees	43,450	17,542
School Fundraising	-	596
Miscellaneous Income	782	-
	<u>191,546</u>	<u>116,530</u>

LONDON SIVAN KOVIL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Temple Activities (Unrestricted)	<u>398,143</u>	<u>39,916</u>	<u>438,059</u>

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Temple Activities (Unrestricted)	<u>4,860</u>	<u>4,001</u>	<u>31,055</u>	<u>39,916</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021, nor for the year ended 31 December 2020.

8. STAFF COSTS

The salaries of priests and temple staff were £150,639 for the year ended 31st December 2021 and £97,032 for the year ended 31st December 2020.

Government grant (Job retention scheme) of £13,081 is received during the year.

The average monthly number of employees during the year was as follows:

	2021	2020
Priests	6	8
Administrators	1	1
Kitchen	<u>1</u>	<u>1</u>
	<u>8</u>	<u>10</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	419,824	-	410,273
Charitable activities			
Temple Activities (Unrestricted)	<u>191,546</u>	<u>-</u>	<u>201,097</u>
Total	611,370	-	611,370

LONDON SIVAN KOVIL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Temple Activities (Unrestricted)	438,059	-	438,059
	<hr/>	<hr/>	<hr/>
Total	438,059	-	438,059
	<hr/>	<hr/>	<hr/>
NET INCOME/(LOSS)	173,311	-	173,311
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,435,026	560,769	1,995,795
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>1,609,280</u>	<u>560,769</u>	<u>2,170,049</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	912,007	1,567,776	58,967	2,538,750
Additions	-	-	163,500	163,500
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	<u>912,007</u>	<u>1,567,776</u>	<u>222,467</u>	<u>2,702,250</u>
DEPRECIATION				
At 1 January 2021	59,000	758,066	51,800	868,866
Charge for year	<u>2,500</u>	<u>67,500</u>	<u>225</u>	<u>70,000</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	<u>61,500</u>	<u>825,666</u>	<u>52,025</u>	<u>939,091</u>
NET BOOK VALUE				
At 31 December 2020	<u>853,007</u>	<u>809,710</u>	<u>7,167</u>	<u>1,669,884</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	<u>850,507</u>	<u>742,210</u>	<u>170,442</u>	<u>1,763,159</u>

LONDON SIVAN KOVIL TRUST

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. STOCKS

	2021	2020
	£	£
Stocks	<u>1,950</u>	<u>1,800</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayment and Cash in transit	15,338	23,338
Debtors	<u>28,170</u>	<u>40,650</u>
	<u>43,508</u>	<u>63,988</u>

LONDON SIVAN KOVIL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 15)	7,172	8,412
Trustee loans	11,000	11,000
Other creditors	<u>36,765</u>	<u>2,000</u>
	<u><u>54,937</u></u>	<u><u>21,412</u></u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 15)	134,781	134,876
Trustee loans	<u>-</u>	<u>-</u>
	<u><u>134,781</u></u>	<u><u>134,876</u></u>

15. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year:		
Bank loans	<u>7,172</u>	<u>8,412</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>7,000</u>	<u>8,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	21,000	24,000
Other loans - 2-5 years	<u>-</u>	<u>-</u>
	<u><u>21,000</u></u>	<u><u>24,000</u></u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 year by instalments	<u>99,609</u>	<u>102,876</u>

16. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank loans	<u>134,781</u>	<u>143,288</u>

Bank loans are secured on freehold property.

LONDON SIVAN KOVIL TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Temple Activities (Unrestricted)	1,435,026	174,254	1,609,280
Restricted funds			
Sivan Centre Activities (Restricted)	560,769	-	560,769
TOTAL FUNDS	<u>1,995,795</u>	<u>174,254</u>	<u>2,170,049</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Temple Activities (Unrestricted)	612,313	438,059	174,254
TOTAL FUNDS	<u>612,313</u>	<u>438,059</u>	<u>174,254</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted Funds			
Temple Activities (Unrestricted)	1,491,487	(56,461)	1,435,026
Restricted Funds			
Sivan Centre Activities (Restricted)	560,769	-	560,769
TOTAL FUNDS	<u>2,052,256</u>	<u>(56,461)</u>	<u>1,995,795</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Temple Activities (Unrestricted)	322,069	378,530	(56,461)
TOTAL FUNDS	<u>322,069</u>	<u>378,530</u>	<u>(56,461)</u>

LONDON SIVAN KOVIL TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

18. RELATED PARTY DISCLOSURES

Trustees made interest free loans of £11,000 (2020 £11,000) as follows:

Dr S Somasegaram £1,000 (2020 £1,000)
Mr S Parameshwaran £5,000 (2020 £5,000)
Mr S Yogarajah £5,000 (2020 £5,000)

Trustees made the following donations of £12,875 (2020 £14,760) as follows:

Dr T Sriskandarajah £2,530 (2020 £5,430)
Dr S Sivathanan £2,150 (2020 £490)
Mrs PV Gengatharan £725 (2020 £700)
Dr (Mrs) V M Karunakaran £720 (2020 £720)
Dr S Navaratnam £250 (2020 £300)
Dr S Rajasundaram £3,610 (2020 £4,210)
Mr N Sivasubramiam £360 (2020 £360)
Dr S Somasegaram £1,340 (2020 £490)
Mr S Yogarajah £120 (2020 £220)
Mr S Sukumar £670 (£2020 £1,170)
Mr S Parameshwaran £400 (2020 £450)
Mrs R Sritharan £Nil (2020 £100)

The Trust own the freehold land and buildings of the Orphanage in Sri Lanka. A local committee in Sri Lanka operate the orphanage and its bank account. At 31st December 2021 the bank balance was approximately £355 (2020 Approximately £150).

LONDON SIVAN KOVIL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	13,797	12,714
Abesegam	54,182	28,755
Archanai	98,712	87,854
Undiyal	34,907	28,795
Public Donations	187,204	27,134
Trustee Donations	11,975	13,620
Orphanage in Sri Lanka Public Donations	5,067	4,917
Orphanage in Sri Lanka Trustee Donations	900	1,140
Coronavirus Job Retention Scheme	<u>13,080</u>	<u>-</u>
	419,824	204,929
Investment income		
Deposit account interest	943	610
Charitable activities		
Parasardum	15,693	17,718
Weddings	600	4,400
Cleaning Charges	-	75
Archanai Items	14,328	11,455
Abiseka Items	11,780	8,716
Outside Service	30,980	13,195
Rent Sivan Centre and Navalar	14,995	2,595
Rental Income	11,400	11,150
Malai	7,976	6,933
Calendar/Book Sale	682	1,464
Bank Royalty	-	833
Siva Kurukal	36,100	18,950
Karathay	-	460
Melam	-	-
Saree	2,780	448
Rental Income from Employee	43,450	17,542
School Fundraising	-	596
Miscellaneous Income	<u>782</u>	<u>-</u>
	<u>191,546</u>	<u>116,530</u>
Total incoming resources	612,313	322,069
EXPENDITURE		
Charitable activities		
Flowers	10,146	10,606
Salaries of Priests & Admin	150,639	97,032
Rent	44,000	44,000
Carried forward	204,785	151,638

LONDON SIVAN KOVIL TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	204,785	151,638
Prasatham / Cooking	10,841	16,699
Refuse collection	3,168	2,321
Insurance	10,094	10,417
Light and Heat	14,460	25,178
Water	4,689	5,192
Melam	7,495	300
Repairs	13,480	18,931
Abiseka Items	10,559	8,149
Archanai Items	12,305	7,795
Donation to Hindu Organisations	6,604	10,571
Depreciation	70,225	70,000
Cleaning	11,718	13,082
Transfers to Sri Lanka Orphanage	5,500	5,000
Fruits	1,842	6,508
Teaching payments	<u>-</u>	<u>185</u>
	387,765	351,966
Other		
Temple Books	1,995	3,241
Bank interest	4,454	4,964
Gift	-	-
Advertising	-	-
	-	-
Security costs	3,797	3,210
Sundry expenses	<u>132</u>	<u>1,063</u>
	10,378	12,478
Support costs		
Management		
Telephone	782	440
Postage and stationery	1,553	676
IT Support	1,250	-
Transport	<u>1,275</u>	<u>210</u>
	4,860	1,326
Finance		
Bank charges	4,001	3,036
Governance costs		
Independent Examination fees	2,000	2,000
Accountancy fees	4,250	5,078
Legal fees	<u>24,805</u>	<u>2,646</u>
	<u>31,055</u>	<u>9,724</u>
Total resources expended	438,059	378,530
	<u> </u>	<u> </u>
Net income/(Loss)	<u><u>174,254</u></u>	<u><u>(56,461)</u></u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LONDON SIVAN KOVIL TRUST**

Independent examiner's report to the trustees of LONDON SIVAN KOVIL TRUST

I report on the accounts of the LONDON SIVAN KOVIL TRUST (the Trust) for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

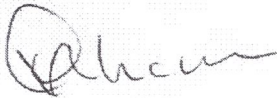
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act:
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act:
- State whether particular matter have come to my attention

Basis of independent examiners statement

My examination was carried out in accordance with 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 any 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



Vanniasingam Sashicumarr ACMA, CGMA
AA-Accounting and Business Solutions Associates
267
Haydons Road
Wimbledon
London
SW19 8TY

21 October 2022