

Sree Ayyappa Seva Sangam

Charity No. 1059478

Trustees' Report and Unaudited Accounts

31 March 2025

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1059478

Trustees

The following trustees served during the year:

Atputhanathan Kangatheepan

Muthukumar Thiagesapillai

Anpan

Nadarajah Logeswaran

Nadarajah Sivakumaran

Nadarajah Suresparan

Rajja Rajagopalan

Senthilraj Muthiah

Shivanthan

Saravanapavananthan

Suntharampillai Kirubahar

Sureshkumar Amirthalingam

Vicknes Varakadadshan

kirupaalar

Accountants

Ace Accountants & Tax Consultants Ltd

127 Fencepiece Road

Ilford

Essex

IG6 2LD

OBJECTIVES AND ACTIVITIES

The Charity has been formed to promote advance hindu religion and worship Ayyappa.

By regularly reviewing its objectives and activities as outlined in its constitution, Sree Ayyappa Seva Sangam (London) remains focused on delivering on its purpose. In this year's review and in considering our plans for future services, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The objectives that steered the Ayyappa Seva Sangam were to serve the devotees who clustered in the name of Swami Ayyappa. In the late 1990s and early 2000s, the seva sangam experienced a large volume of devotees. In order to accommodate them, the seva sangam looked ardently to build a separate temple for Lord Ayyappa and finally established it in its current premises in 2007

The popularity among the devotees and volunteers is that the ancient saying in this faith as to "treat all races as equal". This also attracted many youths who have undertaken this path to be enlightened. Most go through this enlightenment by taking the vow as fasting for 41/48 days and undertaking a pilgrimage to Sabari Malai in India. For those who cannot travel, we have paved the way to do the same pilgrimage in our premises. The pilgrimage itself is a difficult task of climbing a few mountains barefoot to reach the temple where each soul joins the supreme lord itself. This simplifies as "all are originated from one source and therefore treat everyone as the same".

This is a great achievement in our materialised world where everyone is stressed in their live as lost souls. We teach them to regain their self-confidence and put them back as happy souls.

The best achievements so far are the youths who are the future of this earth where we teach them self-discipline, teamwork and how to fit in with all society as a multi-cultural London city. We take pride where we have turned them as they accept all ethnicities as one race and take up any challenge into a successful outcome.

Also, we not only look after the youths but also look after all age groups such as the elderly, vulnerable, addicts and even ex-convicts. We have turned them into acceptable and face any issues they were feared of.

Our challenges will be focused on shifting from one society to all in the UK and becoming a strong body where we can start to look at the whole world because the Sree Ayyappa community is growing rapidly all over the world where we can easily unite them.

FINANCIAL REVIEW

The charity's unrestricted reserves as at 31 March 2024 total £915,698 (2023: £854,982) which will be used for the purposes on which the funds were provided for.

During the year we have received the commitment of £4,544 as Donations from Several Devotees; however, this amount was still unpaid as at the end of 31/03/2025.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. 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.

Signed on behalf of the charity's trustees



Nadarajah Sivakumaran

Trustee

09 October 2025

Sree Ayyappa Seva Sangam
Independent Examiners Report

Independent Examiner's Report to the trustees of Sree Ayyappa Seva Sangam

I report to the trustees on my examination of the financial statements of Sree Ayyappa Seva Sangam for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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Mr.P.Valluvar FCCA

Ace Accountants & Tax Consultants Ltd
127 Fencepiece Road
Ilford

Essex
IG6 2LD

09 October 2025

Sree Ayyappa Seva Sangam
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
		£	£	£
	Notes			
Income and endowments				
from:				
Donations and legacies	3	132,871	132,871	133,181
Charitable activities	4	57,802	57,802	44,672
Other trading activities	5	23,895	23,895	33,390
Other	6	34,278	34,278	27,622
Total		248,846	248,846	238,865
Expenditure on:				
Charitable activities	7	38,135	38,135	28,198
Other	8	149,995	149,995	125,463
Total		188,130	188,130	153,661
Net gains on investments		-	-	-
Net income	9	60,716	60,716	85,204
Transfers between funds		-	-	-
Net income before other gains/(losses)		60,716	60,716	85,204
Other gains and losses				
Net movement in funds		60,716	60,716	85,204
Reconciliation of funds:				
Total funds brought forward		929,750	929,750	844,546
Total funds carried forward		990,466	990,466	929,750

Sree Ayyappa Seva Sangam**Balance Sheet**

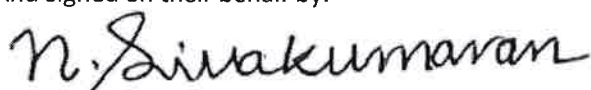
at 31 March 2025

Charity No. 1059478

		2025	2024
		£	£
Fixed assets			
Tangible assets	11	94,076	94,716
Investments	12	1,194,700	1,194,700
		<u>1,288,776</u>	<u>1,289,416</u>
Current assets			
Cash at bank and in hand		92,131	68,045
		<u>92,131</u>	<u>68,045</u>
Creditors: Amount falling due within one year	13	(3,005)	(5,100)
Net current assets		89,126	62,945
Total assets less current liabilities		1,377,902	1,352,361
Creditors: Amounts falling due after more than one year	14	(387,436)	(422,611)
Net assets excluding pension asset or liability		990,466	929,750
Total net assets		<u>990,466</u>	<u>929,750</u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		915,698	854,982
		<u>915,698</u>	<u>854,982</u>
Reserves	15		
Revaluation reserve		74,768	74,768
		<u>74,768</u>	<u>74,768</u>
Total funds		<u>990,466</u>	<u>929,750</u>

Approved by the trustees on 09 October 2025

And signed on their behalf by:



Nadarajah Sivakumaran

Trustee

09 October 2025

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 tax on its charitable activities.

Tangible fixed assets and depreciation

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

Plant and Machinery	5% Reducing balance
Fixtures, fittings and equipment	5% Reducing balance

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.

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 charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	133,181	133,181
Charitable activities	44,672	44,672
Other trading activities	33,390	33,390
Other	27,622	27,622
Total	238,865	238,865
Expenditure on:		
Charitable activities	28,198	28,198
Other	125,463	125,463
Total	153,661	153,661
Net income	85,204	85,204
Net income before other gains/(losses)	85,204	85,204
Other gains and losses:		
Net movement in funds	85,204	85,204
Reconciliation of funds:		
Total funds brought forward	844,546	844,546
Total funds carried forward	929,750	929,750

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	132,871	132,871	133,181
	<u>132,871</u>	<u>132,871</u>	<u>133,181</u>

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Pooja Ticket Sales	57,802	57,802	44,672
	<u>57,802</u>	<u>57,802</u>	<u>44,672</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Membership - Lifetime	2,000	2,000	13,001
Hall Hire	8,600	8,600	9,075
Sundry Sales Income	161	161	4,041
Membership - Monthly Subscription	13,134	13,134	7,273
	<u>23,895</u>	<u>23,895</u>	<u>33,390</u>

6 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Gift Aid	34,278	34,278	27,622
	<u>34,278</u>	<u>34,278</u>	<u>27,622</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Pooja Ticket Sales	38,135	38,135	28,198
<i>Governance costs</i>			
	<u>38,135</u>	<u>38,135</u>	<u>28,198</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank loan and overdraft interest payable	26,295	26,295	20,636
Employee costs	89,712	89,712	76,981
Motor and travel costs	266	266	44
Premises costs	20,577	20,577	16,094
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	640	640	831
General administrative costs	9,562	9,562	9,857
Legal and professional costs	2,943	2,943	1,020
	<u>149,995</u>	<u>149,995</u>	<u>125,463</u>

Notes to the Accounts

9 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	640	831

10 Staff costs

	2025	2024
Salaries and wages	76,071	67,600
Pension costs	1,241	1,208
	<u>77,312</u>	<u>68,808</u>

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

11 Tangible fixed assets

	Land and buildings	Plant and Machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2024	78,933	23,451	3,304	105,688
At 31 March 2025	<u>78,933</u>	<u>23,451</u>	<u>3,304</u>	<u>105,688</u>
Depreciation and impairment				
At 1 April 2024	-	10,359	613	10,972
Depreciation charge for the year	-	505	135	640
At 31 March 2025	<u>-</u>	<u>10,864</u>	<u>748</u>	<u>11,612</u>
Net book values				
At 31 March 2025	<u>78,933</u>	<u>12,587</u>	<u>2,556</u>	<u>94,076</u>
At 31 March 2024	<u>78,933</u>	<u>13,092</u>	<u>2,691</u>	<u>94,716</u>

12 Investments

	Freehold Investment Property	Total
	£	£
Cost or revaluation		
At 1 April 2024	1,194,700	1,194,700
At 31 March 2025	<u>1,194,700</u>	<u>1,194,700</u>
Net book values		
At 31 March 2025	<u>1,194,700</u>	<u>1,194,700</u>
At 31 March 2024	<u>1,194,700</u>	<u>1,194,700</u>

Notes to the Accounts

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	479	2,754
Other creditors	-	216
Accruals	2,526	2,130
	<u>3,005</u>	<u>5,100</u>

14 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	387,436	422,611
	<u>387,436</u>	<u>422,611</u>

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	854,982	248,846	(188,130)	915,698
Revaluation Reserves:				
Revaluation fund	74,768	-		74,768
<i>Total revaluation reserves</i>	<u>74,768</u>	<u>-</u>		<u>74,768</u>
Total funds	<u>929,750</u>	<u>248,846</u>	<u>(188,130)</u>	<u>990,466</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	15,143	78,933	94,076
Investments	1,194,700	-	1,194,700
Net current assets	89,126	-	89,126
Creditors due in more than one year and provisions	(387,436)	-	(387,436)
	<u>911,533</u>	<u>78,933</u>	<u>990,466</u>

17 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	68,045	24,086	92,131
	<u>68,045</u>	<u>24,086</u>	<u>92,131</u>
Bank loans	(422,611)	35,175	(387,436)
	<u>(422,611)</u>	<u>35,175</u>	<u>(387,436)</u>
Net debt	<u>(354,566)</u>	<u>59,261</u>	<u>(295,305)</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
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Operating leases with expiry date:

Pension commitments

	2025 £	2024 £
The pension cost charge to the charity amounted to:	<u>1,241</u>	<u>1,208</u>

Sree Ayyappa Seva Sangam**Statement of Cash flows****for the year ended 31 March 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	60,716	85,204
Adjustments for:		
Depreciation of property, plant and equipment	640	831
Dividends, interest and rents from investments	(34,278)	(27,622)
Decrease in trade and other payables	(2,095)	(8,989)
Net cash provided by operating activities	<u>24,983</u>	<u>49,424</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	34,278	27,622
Net cash from investing activities	<u>34,278</u>	<u>27,622</u>
Cash flows from financing activities		
Repayment of borrowings	(35,175)	(40,834)
Net cash used in financing activities	<u>(35,175)</u>	<u>(40,834)</u>
Net increase in cash and cash equivalents	24,086	36,212
Cash and cash equivalents at the beginning of the year	68,045	31,833
Cash and cash equivalents at the end of the year	<u>92,131</u>	<u>68,045</u>
Components of cash and cash equivalents		
Cash and bank balances	92,131	68,045
	<u>92,131</u>	<u>68,045</u>

Sree Ayyappa Seva Sangam
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	132,871	132,871	133,181
	<u>132,871</u>	<u>132,871</u>	<u>133,181</u>
Charitable activities			
Pooja Ticket Sales	57,802	57,802	44,672
	<u>57,802</u>	<u>57,802</u>	<u>44,672</u>
Other trading activities			
Membership - Lifetime	2,000	2,000	13,001
Hall Hire	8,600	8,600	9,075
Sundry Sales Income	161	161	4,041
Membership - Monthly Subscription	13,134	13,134	7,273
	<u>23,895</u>	<u>23,895</u>	<u>33,390</u>
Other			
Gift Aid	34,278	34,278	27,622
	<u>34,278</u>	<u>34,278</u>	<u>27,622</u>
Total income and endowments	248,846	248,846	238,865
Expenditure on:			
Charitable activities			
Pooja Ticket Sales	38,135	38,135	28,198
	<u>38,135</u>	<u>38,135</u>	<u>28,198</u>
Total of expenditure on charitable activities	38,135	38,135	28,198
Other expenditure			
Bank loan and overdraft interest payable	26,295	26,295	20,636
	<u>26,295</u>	<u>26,295</u>	<u>20,636</u>
Employee costs			
Salaries/wages	76,071	76,071	67,600
Pension costs	1,241	1,241	1,208
Temporary staff	12,400	12,400	8,173
	<u>89,712</u>	<u>89,712</u>	<u>76,981</u>
Motor and travel costs			
Travel and subsistence	266	266	44
	<u>266</u>	<u>266</u>	<u>44</u>
Premises costs			
Rates	3,263	3,263	3,313
Light, heat and power	6,468	6,468	10,855

Sree Ayyappa Seva Sangam**Detailed Statement of Financial Activities**

Premises cleaning	2,866	2,866	1,381
Other premises costs	7,980	7,980	545
	<u>20,577</u>	<u>20,577</u>	<u>16,094</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and Machinery	505	505	689
Depreciation of Fixtures, fittings and equipment	135	135	142
Bank charges	2,278	2,278	1,759
Equipment expensed	431	431	511
Equipment leasing and hire charges	1,366	1,366	530
Equipment repairs and maintenance	-	-	2,796
General insurances	2,981	2,981	2,287
Postage and couriers	-	-	107
Software, IT support and related costs	1,520	1,520	850
Stationery and printing	3	3	216
Sundry expenses	-	-	247
Telephone, fax and broadband	983	983	554
	<u>10,202</u>	<u>10,202</u>	<u>10,688</u>
Legal and professional costs			
Accountancy and bookkeeping	420	420	420
Other legal and professional costs	2,523	2,523	600
	<u>2,943</u>	<u>2,943</u>	<u>1,020</u>
Total of expenditure of other costs	<u>149,995</u>	<u>149,995</u>	<u>125,463</u>
Total expenditure	<u>188,130</u>	<u>188,130</u>	<u>153,661</u>
Net gains on investments	-	-	-
Net income	<u>60,716</u>	<u>60,716</u>	<u>85,204</u>
Net income before other gains/(losses)	<u>60,716</u>	<u>60,716</u>	<u>85,204</u>
Other Gains	-	-	-
Net movement in funds	<u>60,716</u>	<u>60,716</u>	<u>85,204</u>
Reconciliation of funds:			
Total funds brought forward	929,750	929,750	844,546
Total funds carried forward	<u>990,466</u>	<u>990,466</u>	<u>929,750</u>