TAMIL ASSOCIATION OF BRENT

England & Wales · Charity number 1087011

Details

Status	Registered
Legal form	CIO
Registered	2001-06-13
Register	View on the Charity Commission register

Contact

Address	Rear of 61A Station Road Harrow Middlesex HA1 2TY
Phone	07956386706
Email	info@tamilassociationofbrent.org
Website	http://www.tab-uk.org

Activities

Objects: FOR THE PUBLIC BENEFIT IN THE LONDON BOROUGH OF BRENT AND PARTICULAR FOR THOSE MEMBERS OF THE PUBLIC WHO ARE TAMILS OR OF TAMIL ORIGIN BY: A) ADVANCING EDUCATION IN THE TAMIL LANGUAGE, LITERATURE, MUSIC, CULTURE, HISTORY, TRADITIONS AND OTHER SUBJECTS; B) RELIEVING POVERTY, SICKNESS AND DISTRESS THROUGH THE PROVISION OF ADVICE, INFORMATION AND OTHER ASSISTANCE; C) PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION, RECREATION AND LEISURE TIME OCCUPATION OF CHILDREN AND YOUNG PEOPLE SO AS TO ASSIST THEM IN GROWING TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY; AND D) PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION OF THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED. B) TO FURTHER CHARITABLE PURPOSES, IN PARTICULAR FOR THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, ELSEWHERE IN THE UNITED KINGDOM AND OVERSEAS."

Activities: Advancing education in Tamil language, literature, music, culture, history, traditions and supplementary support for school subjects; relieving poverty, sickness and distress through the provision of advice, information and other assistance; providing and assisting in the provision of facilities for education, recreation and leisure-time occupation of children, young people and older people.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, 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:** LONDON BOROUGH OF BRENT
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£48,484	£56,695	-	-
2024-03-31	£54,191	£46,584	-	-
2023-03-31	£56,221	£61,636	-	-
2022-03-31	£34,608	£29,746	-	-
2021-03-31	£10,371	£9,280	-	-

Trustees

Name	Role	Appointed
ARULAMPALAM DHANABALAN		2025-11-16
Jeyanthi Selvarajah		2025-11-16
Kavitha Devnath		2025-11-16
Pathma Thavagnam		2024-10-20
SUBRAMANIAM JEGANMOHAN		2019-04-27
Sumathi Tharmendra		2022-10-27
jegasothy Kanagalingam		2022-10-27

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Accounts

Registered number
1087011

TAMIL ASSOCIATION OF BRENT

Company limited by guarantee

Unaudited Financial Statements

31 March 2025

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee
Report and accounts
Contents

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee

Trustees and other Information

Trustees
Mrs Jegasothy Kanalagalingam
Mr Jeganmohan Subramaniyam
Mr Dhanabalan Arulampalam
Mrs Sumathi Tharmendra
Mrs Pathma Thavagananam
Mrs Kavitha Devnth
Mrs Nalini Nirmalanathan

Secretary
Mrs Pathma Thavagananam

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

Bankers
HSBC Bank Plc
Lloyds Bank Plc
Nationwide Building Society

Registered office
133 Aboyne Road
Neasden
London
NW10 0EY

Registered number
1087011

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee

Report to the trustees on the preparation of the unaudited charity accounts of TAMIL ASSOCIATION OF BRENT for the year ended 31 March 2025

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

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

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

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

16 November 2025

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee
Income and Expenses Account
for the year ended 31 March 2025

	2025 £	2024 £
Income	47,609	41,522
Grant income	875	11,600
Gross income	48,484	53,122
Overheads	(56,695)	(46,584)
(Expenses) over income	(8,211)	6,538
Other interest receivable and similar income	1,196	1,069
(Expense)/income before taxation	(7,015)	7,607

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee
Registered number: 1087011
Balance Sheet
as at 31 March 2025

		2025		2024
		£		£
Fixed assets		136,735		136,963
Current assets	47,636		54,063	
Net current assets		47,636		54,063
Total assets less current liabilities		184,371		191,026
Accruals and deferred income		(720)		(360)
Net assets		183,651		190,666
Members funds		183,651		190,666

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities

• The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

• The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Mrs Jegasothy Kanagalingam
Trustee
Approved by the board on 16 November 2025

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee
Detailed income and expenses account items
for the year ended 31 March 2025
This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales		
New year celebration	1,089	759
Membership & donation	14,957	10,173
Youth activities	5,430	6,392
Tamil school	12,405	12,512
Super singer	10,301	8,068
Sports day	1,638	1,894
Other income	1,037	904
50+activity	752	820
	47,609	41,522
Other income		
Other grant	875	11,600
	875	11,600
Overheads		
Administrative expenses:		
Accountancy fees	360	360
Youth activities exp	9,659	8,344
Tamil school expenses	21,218	19,558
Super singer exp	7,930	7,458
New year celebration expenses	1,820	1,105
General expenses	143	215
Christmas party expenses	-	81
Charitable donations - Other (Sivan Anul)	13,105	8,275
Beach Trip	1,075	-
Association administration expenses	257	411
Depreciation	228	304
Bank charges	131	178
Insurance	769	295
	56,695	46,584
Other income		
Other interest receivable and similar income	1,196	1,069
	2,071	12,669

TAMIL ASSOCIATION OF BRENT
Company limited by guarantee
Detailed balance sheet items
as at 31 March 2025

This schedule does not form part of the statutory accounts and should NOT be sent to HMRC

	2025	2024
	£	£
Fixed assets		
Land and buildings	136,051	136,051
Plant and machinery etc	684	912
	136,735	136,963
Current assets		
Trade debtors	-	2,523
Cash at bank and in hand	47,636	51,540
	47,636	54,063
Accruals and deferred income		
Accruals	720	360
Capital and reserves		
Profit and loss account	183,651	190,666
Members fund		
Brought forward	190,666	183,059
(Expenses) / income	(7,015)	7,607
	183,651	190,666

Accounts

Company registration number: 1087011

Tamil Association of Brent
Company limited by guarantee

Unaudited financial statements

31 March 2024

Trustees and other information (continued)

Trustees	Mr Arulampalam Dhanapalan	
	Mr Jeganmohan Subramaniyam	
	Mrs Kamala Mahenthiran	
	Ms Sumathy Tharmendra	(Resigned 30 October 2021)
	Mr Kanthan Thevarajah	
	Mrs Pathma Thavagnanam	
	Mr Namasivayam Uruthireswaran	
	Mrs Kavitha Devnath	
Company number	1087011	
Registered office	133 Aboyne Road Neasden London NW10 0EY	
Accountants	Amey Kamp LLP Chartered Accountants 310 Harrow Road Wembley Middlesex HA9 6LL	
Bankers	HSBC Bank Plc Lloyds Bank Plc Nationwide Building Society	

Tamil Association of Brent
Company limited by guarantee

Statement of financial position
31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets		136,963		137,138	
			136,963		137,138
Current assets					
Debtors		2,523		1,340	
Cash at bank and in hand		51,540		44,941	
		54,063		46,281	
Creditors: amounts falling due within one year		(360)		(360)	
Net current assets			53,703		45,921
Total assets less current liabilities			190,666		183,059
Net assets			190,666		183,059
Capital and reserves					
Profit and loss account			190,666		183,059
Members funds			190,666		183,059

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

Statement of financial position (continued)
31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2022 and are signed on behalf of the board by:

____
Mrs Pathma Thavagnanam
Trustee

Company registration number: 1087011

Tamil Association of Brent
Company limited by guarantee

Detailed income statement
Year ended 31 March 2024

	2024	2023
	£	£
Turnover		
Tamil school	12,512	12,853
Membership & donation	10,173	13,736
New year celebration	759	953
Sports day	1,894	(692)
Youth activities	6,392	9,361
50+ activity	820	990
Super Singer	8,068	7,756
Warehouse rent	-	5,050
Other income	904	325
	41,522	50,332
Overheads		
Administrative expenses	(46,584)	(61,636)
	(46,584)	(61,636)
Other operating income		
Grant received	11,600	5,889
	11,600	5,889
Operating profit/(loss)	6,538	(5,415)
Other interest receivable and similar income	1,069	548
Profit/(loss) before taxation	7,607	(4,867)

Tamil Association of Brent
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2024

	2024	2023
	£	£
Overheads		
Administrative expenses		
Association administration expenses	(411)	(481)
Tamil school expenses	(19,558)	(23,423)
Insurance	(295)	(557)
Youth activities	(8,344)	(13,792)
Super Singer	(7,458)	(6,312)
New year celebration expenses	(1,105)	(3,440)
Christmas Party Expenses	(81)	(743)
Warehouse expenses	-	(425)
Accountancy fees	(360)	(360)
Bank charges	(178)	-
General expenses	(215)	(282)
Charitable donations - other	(8,275)	(11,459)
Depreciation of tangible assets	(304)	(362)
	(46,584)	(61,636)

Accounts

Company registration number: 1087011

Tamil Association of Brent
Company limited by guarantee

Unaudited financial statements

31 March 2023

Tamil Association of Brent
Company limited by guarantee

Contents

Trustees and other information (continued)

Trustees	Mr Arulampalam Dhanapalan Mr Jeganmohan Subramaniyam Mrs Kamala Mahenthiran Mr Kanthan Thevarajah Mrs Pathma Thavagnanam Mr Namasivayam Uruthireswaran Mrs Kavitha Devnath

Company number	1087011
Registered office	133 Aboyne Road Neasden London NW10 0EY
Accountants	Amey Kamp LLP Chartered Accountants 310 Harrow Road Wembley Middlesex HA9 6LL
Bankers	HSBC Bank Plc Lloyds Bank Plc Nationwide Building Society

Tamil Association of Brent
Company limited by guarantee

Trustees report
Year ended 31 March 2023

The trustees presentl report and the unaudited financial statements of the company for the year ended 31 March 2023.

Trustees
The Trustees who served the company during the year were as follows:

Mr Arulampalam Dhanapalan
Mr Jeganmohan Subramaniyam
Mrs Kamala Mahenthiran
Mr Kanthan Thevarajah
Mrs Pathma Thavagnanam
Mr Namasivayam Uruthireswaran
Mrs Kavitha Devnath

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of trustees on 19 October 2022. and signed on behalf of the board by:

Pathma Thavagnanam

____
Mrs Pathma Thavagnanam
Trustee

Tamil Association of Brent
Company limited by guarantee

Chartered accountants report to the board of trustees on the preparation of the unaudited statutory financial statements of Tamil Association of Brent
Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tamil Association of Brent for the year ended 31 March 2023 which comprise the statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com /en/members/regulations-standards-and-guidance/.

This report is made solely to the trustees of Tamil Association of Brent, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Tamil Association of Brent and state those matters that we have agreed to state to the board of directors of Tamil Association of Brent as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tamil Association of Brent and its board of trustees as a body for our work or for this

It is your duty to ensure that Tamil Association of Brent has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Tamil Association of Brent. You consider that Tamil Association of Brent is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tamil Association of Brent. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Amey Kamp LLP

Amey Kamp LLP
Chartered Accountants

310 Harrow Road
Wembley
Middlesex
HA9 6LL

6 November 2023

Tamil Association of Brent
Company limited by guarantee

Statement of income and retained earnings
Year ended 31 March 2023

	Note	2023 £	2022 £
Turnover		50,332	23,794
Cost of sales		-	-
Administrative expenses		(61,636)	(29,746)
Other operating income		5,889	10,811
Operating (loss)/profit		(5,415)	4,859
Other interest receivable and similar income		548	90
(Loss)/profit before taxation	5	(4,867)	4,949
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year and total comprehensive income		(4,867)	4,949
Retained earnings at the start of the year		187,926	182,977
Retained earnings at the end of the year		183,059	187,926

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

Tamil Association of Brent
Company limited by guarantee

Statement of financial position
31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	6	137,138		137,500	
			137,138		137,500
Current assets					
Debtors	7	1,340		1,444	
Cash at bank and in hand		44,941		51,508	
		46,281		52,952	
Creditors: amounts falling due within one year	8	(360)		(2,526)	
Net current assets			45,921		50,426
Total assets less current liabilities			183,059		187,926
Net assets			183,059		187,926
Capital and reserves					
Profit and loss account			183,059		187,926
Members funds			183,059		187,926

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

Tamil Association of Brent
Company limited by guarantee

Statement of financial position (continued)
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2022 and are signed on behalf of the board by:

Pathma Thavagnanam

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Mrs Pathma Thavagnanam
Trustee

Company registration number: 1087011

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is 133 Aboyne Road, Neasden, London, NW10 0EY.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	no depreciation	
Fittings fixtures and equipment	-	25%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised. Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

4. Limited by guarantee

If the company is wound up, the liability of the members is limited to an amount not exceeding £10 per member.

5. Loss/profit before taxation

Loss/profit before taxation is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible assets	362	482

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2022 and 31 March 2023	136,051	4,396	140,447
Depreciation			
At 1 April 2022	-	2,947	2,947
Charge for the year	-	362	362
At 31 March 2023	-	3,309	3,309
Carrying amount			
At 31 March 2023	136,051	1,087	137,138
At 31 March 2022	136,051	1,449	137,500

The trustees fair value the property at each year end.

7. Debtors

	2023	2022
	£	£
Other debtors	1,340	1,444

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	360	2,526

The following pages do not form part of the statutory accounts.

Tamil Association of Brent
Company limited by guarantee

Detailed income statement
Year ended 31 March 2023

	2023	2022
	£	£
Turnover		
Tamil school	12,853	6,583
Membership & donation	13,736	7,160
New year celebration	953	-
Sports day	(692)	747
Youth activities	9,361	7,404
50+ activity	990	1,885
Super Singer	7,756	-
Services	-	15
Warehouse rent	5,050	-
Other income	325	-
	50,332	23,794
Overheads		
Administrative expenses	(61,636)	(29,746)
	(61,636)	(29,746)
Other operating income		
Grant received	5,889	10,811
	5,889	10,811
Operating (loss)/profit	(5,415)	4,859
Other interest receivable and similar income	548	90
(Loss)/profit before taxation	(4,867)	4,949

Tamil Association of Brent
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2023

	2023	2022
	£	£
Overheads		
Administrative expenses		
Association administration expenses	(481)	(851)
Tamil school expenses	(23,423)	(8,294)
Insurance	(557)	(842)
Youth activities	(13,792)	(11,092)
Super Singer	(6,312)	-
New year celebration expenses	(3,440)	-
Navaratri	-	(240)
Christmas Party Expenses	(743)	(1,498)
Warehouse expenses	(425)	-
Accountancy fees	(360)	(360)
General expenses	(282)	(117)
Charitable donations - other	(11,459)	(5,970)
Depreciation of tangible assets	(362)	(482)
	(61,636)	(29,746)

Accounts

Company registration number: 1087011

Tamil Association of Brent
Company limited by guarantee

Unaudited financial statements

31 March 2022

Tamil Association of Brent
Company limited by guarantee

Contents

Trustees and other information (continued)

Trustees	Mr Arulampalam Dhanapalan	
	Mr Jeganmohan Subramaniyam	
	Mrs Kamala Mahenthiran	
	Ms Sumathy Tharmendra	(Resigned 30 October 2021)
	Mr Kanthan Thevarajah	
	Mrs Pathma Thavagnanam	
	Mr Namasivayam Uruthireswaran	
	Mrs Kavitha Devnath	(Appointed 30 October 2021)
Company number	1087011	
Registered office	133 Aboyne Road Neasden London NW10 0EY	
Accountants	Amey Kamp LLP Chartered Accountants 310 Harrow Road Wembley Middlesex HA9 6LL	
Bankers	HSBC Bank Plc Lloyds Bank Plc Nationwide Building Society	

Tamil Association of Brent
Company limited by guarantee

Trustees report
Year ended 31 March 2022

The trustees presentI report and the unaudited financial statements of the company for the year ended 31 March 2022.

Trustees

The Trustees who served the company during the year were as follows:

Mr Arulampalam Dhanapalan	
Mr Jeganmohan Subramaniyam	
Mrs Kamala Mahenthiran	
Ms Sumathy Tharmendra	(Resigned 30 October 2021)
Mr Kanthan Thevarajah	
Mrs Pathma Thavagnanam	
Mr Namasivayam Uruthireswaran	
Mrs Kavitha Devnath	(Appointed 29 October 2021)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of trustees on 19 October 2022. and signed on behalf of the board by:

Pathma Thavagnanam

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Mrs Pathma Thavagnanam
Trustee

Tamil Association of Brent
Company limited by guarantee

Chartered accountants report to the board of trustees on the preparation of the unaudited statutory financial statements of Tamil Association of Brent
Year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tamil Association of Brent for the year ended 31 March 2022 which comprise the statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com /en/members/regulations-standards-and-guidance/.

This report is made solely to the trustees of Tamil Association of Brent, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Tamil Association of Brent and state those matters that we have agreed to state to the board of directors of Tamil Association of Brent as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tamil Association of Brent and its board of trustees as a body for our work or for this

It is your duty to ensure that Tamil Association of Brent has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Tamil Association of Brent. You consider that Tamil Association of Brent is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tamil Association of Brent. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Amey Kamp LLP

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Amey Kamp LLP
Chartered Accountants

310 Harrow Road
Wembley
Middlesex
HA9 6LL

19 October 2022

Tamil Association of Brent
Company limited by guarantee

Statement of income and retained earnings
Year ended 31 March 2022

	Note	2022 £	2021 £
Turnover		23,794	10,371
Cost of sales		-	-
Administrative expenses		(29,746)	(9,280)
Other operating income		10,811	8,256
Operating profit		4,859	9,347
Other interest receivable and similar income		90	17
Profit before taxation	**5**	4,949	9,364
Tax on profit		-	-
Profit for the financial year and total comprehensive income		4,949	9,364
Retained earnings at the start of the year		182,977	173,613
Retained earnings at the end of the year		187,926	182,977

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

Tamil Association of Brent
Company limited by guarantee

Statement of financial position
31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	6	137,500		137,014	
			137,500		137,014
Current assets					
Debtors	7	1,444		1,997	
Cash at bank and in hand		51,508		46,336	
		52,952		48,333	
Creditors: amounts falling due within one year	8	(2,526)		(2,370)	
Net current assets			50,426		45,963
Total assets less current liabilities			187,926		182,977
Net assets			187,926		182,977
Capital and reserves					
Profit and loss account			187,926		182,977
Members funds			187,926		182,977

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

Statement of financial position (continued)
31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2022 and are signed on behalf of the board by:

Pathma Thavagnanam

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Mrs Pathma Thavagnanam
Trustee

Company registration number: 1087011

The notes on pages 7 to 10 form part of these financial statements.

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is 133 Aboyne Road, Neasden, London, NW10 0EY.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	no depreciation	
Fittings fixtures and equipment	-	25%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.
Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.
Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.
Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.
Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.
Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.
Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.
Equity instruments
Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

4. Limited by guarantee

If the company is wound up, the liability of the members is limited to an amount not exceeding £10 per member.

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible assets	482	170

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2021	136,051	3,428	139,479
Additions	-	968	968
At 31 March 2022	136,051	4,396	140,447
Depreciation			
At 1 April 2021	-	2,465	2,465
Charge for the year	-	482	482
At 31 March 2022	-	2,947	2,947
Carrying amount			
At 31 March 2022	136,051	1,449	137,500
At 31 March 2021	136,051	963	137,014

The trustees fair value the property at each year end.

7. Debtors

	2022	2021
	£	£
Other debtors	1,444	1,997

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,526	2,370

The following pages do not form part of the statutory accounts.

Tamil Association of Brent
Company limited by guarantee

Detailed income statement
Year ended 31 March 2022

	2022	2021
	£	£
Turnover		
Tamil school	6,583	5,205
Membership & donation	7,160	3,441
Health activities	1,885	810
Sports day	747	-
Youth activities	7,404	900
Services	15	15
	23,794	10,371
Gross profit	23,794	10,371
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	(29,746)	(9,280)
	(29,746)	(9,280)
Other operating income		
Grant received	10,811	2,479
HMRC Charites received	-	5,777
	10,811	8,256
Operating profit	4,859	9,347
Operating profit percentage	20.4%	90.1%
Other interest receivable and similar income	90	17
Profit before taxation	4,949	9,364

Detailed income statement (continued)
Year ended 31 March 2022

	2022	2021
	£	£
Overheads		
Administrative expenses		
Association administration expenses	(851)	(54)
Tamil school expenses	(8,294)	(5,879)
Insurance	(842)	(249)
Youth activities	(11,092)	(945)
Navaratri	(240)	-
Christmas Party Expenses	(1,498)	-
Accountancy fees	(360)	(360)
General expenses	(117)	(178)
Charitable donations - other	(5,970)	(1,445)
Depreciation of tangible assets	(482)	(170)
	(29,746)	(9,280)

Signature Certificate

Reference number: FANRA-JSIXK-YFV2M-DRZEG

Signer	Timestamp	Signature
Nikhil Patel Email: nikhil@ameykamp.co.uk		Amey Kamp LLP
Sent:	19 Oct 2022 19:06:15 UTC	
Viewed:	20 Oct 2022 08:59:35 UTC	
Signed:	20 Oct 2022 08:59:57 UTC	
Recipient Verification:		IP address: 80.252.68.188
✔Email verified	20 Oct 2022 08:59:35 UTC	Location: London, United Kingdom
Pathma Thavagnanam Email: pathma@btinternet.com		Pathma Thavagnanam
Sent:	19 Oct 2022 19:06:15 UTC	
Viewed:	20 Oct 2022 10:59:22 UTC	
Signed:	20 Oct 2022 11:01:36 UTC	
Recipient Verification:		IP address: 5.80.129.67
✔Email verified	20 Oct 2022 10:59:22 UTC	Location: Harrow, United Kingdom

Document completed by all parties on:

20 Oct 2022 11:01:36 UTC

Signed with PandaDoc

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Accounts

Company registration number: 04138476

Tamil Association of Brent
Company limited by guarantee

Unaudited financial statements

31 March 2021

Tamil Association of Brent
Company limited by guarantee

Contents

Tamil Association of Brent
Company limited by guarantee

Directors and other information

Directors	Mr Arulampalam Dhanapalan	
	Mr Jeganmohan Subramaniyam	
	Mrs Kamala Mahenthiran	(Appointed 10 January 2021)
	Ms Sumathy Tharmendra	
	Mr Kanthan Thevarajah	
	Mrs Pathma Thavagnanam	
	Mrs Jasorane Thayananthan	(Resigned 10 January 2021)
	Mr Namasivayam Uruthireswaran	
Company number	04138476	
Registered office	133 Aboyne Road Neasden London NW10 0EY	
Accountants	Amey Kamp LLP 310 Harrow Road Wembley Middlesex HA9 6LL	
Bankers	HSBC Bank Plc Lloyds Bank Plc Nationwide Building Society	

Tamil Association of Brent
Company limited by guarantee

Directors report
Year ended 31 March 2021

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

Directors
The directors who served the company during the year were as follows:

Mr Arulampalam Dhanapalan	
Mr Jeganmohan Subramaniyam	
Mrs Kamala Mahenthiran	(Appointed 10 January 2021)
Ms Sumathy Tharmendra	
Mr Kanthan Thevarajah	
Mrs Pathma Thavagnanam	
Mrs Jasorane Thayananthan	(Resigned 10 January 2021)
Mr Namasivayam Uruthireswaran	

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 9 September 2021 and signed on behalf of the board by:

Mrs Pathma Thavagnanam
Director

Tamil Association of Brent
Company limited by guarantee

Chartered accountants report to the board of directors on the preparation of the unaudited statutory financial statements of Tamil Association of Brent
Year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tamil Association of Brent for the year ended 31 March 2021 which comprise the statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com /en/members/regulations-standards-and-guidance/.

This report is made solely to the board of directors of Tamil Association of Brent, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Tamil Association of Brent and state those matters that we have agreed to state to the board of directors of Tamil Association of Brent as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tamil Association of Brent and its board of directors as a body for our work or for this report.

It is your duty to ensure that Tamil Association of Brent has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Tamil Association of Brent. You consider that Tamil Association of Brent is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tamil Association of Brent. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Amey Kamp LLP
Chartered Accountants

310 Harrow Road
Wembley
Middlesex
HA9 6LL

9 September 2021

Tamil Association of Brent
Company limited by guarantee

Statement of income and retained earnings
Year ended 31 March 2021

	Note	2021 £	2020 £
Turnover		10,371	44,684
Cost of sales		-	-
Administrative expenses		(9,280)	(48,412)
Other operating income		8,256	17,526
Operating profit		9,347	13,798
Other interest receivable and similar income		17	11
Profit before taxation	**5**	9,364	13,809
Tax on profit		-	-
Profit for the financial year and total comprehensive income		9,364	13,809
Retained earnings at the start of the year		173,613	159,804
Retained earnings at the end of the year		182,977	173,613

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

Tamil Association of Brent
Company limited by guarantee

Statement of financial position
31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	6	137,014		136,647	
			137,014		136,647
Current assets					
Debtors	7	1,997		2,147	
Cash at bank and in hand		46,336		37,339	
		48,333		39,486	
Creditors: amounts falling due within one year	8	(2,370)		(2,520)	
Net current assets			45,963		36,966
Total assets less current liabilities			182,977		173,613
Creditors: amounts falling due after more than one year	9		(3,750)		(3,750)
Net assets			179,227		169,863
Capital and reserves					
Profit and loss account			182,977		173,613
Members funds			182,977		173,613

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

Statement of financial position (continued)
31 March 2021

These financial statements were approved by the board of directors and authorised for issue on 9 September 2021, and are signed on behalf of the board by:

Mrs Pathma Thavagnanam
Director

Company registration number: 04138476

The notes on pages 7 to 10 form part of these financial statements.

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is 133 Aboyne Road, Neasden, London, NW10 0EY.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- no depreciation	
Fittings fixtures and equipment	- 25%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

If the company is wound up, the liability of the members is limited to an amount not exceeding £10 per member.

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible assets	170	105

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2020	136,051	2,891	138,942
Additions	-	537	537
At 31 March 2021	136,051	3,428	139,479
Depreciation			
At 1 April 2020	-	2,295	2,295
Charge for the year	-	170	170
At 31 March 2021	-	2,465	2,465
Carrying amount			
At 31 March 2021	136,051	963	137,014
At 31 March 2020	136,051	596	136,647

The directors fair value the property at each year end.

7. Debtors

	2021	2020
	£	£
Other debtors	1,997	2,147

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	2,370	2,520

9. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	3,750	3,750

The following pages do not form part of the statutory accounts.

Tamil Association of Brent
Company limited by guarantee

Detailed income statement
Year ended 31 March 2021

	2021	2020
	£	£
Turnover		
Tamil school	5,205	16,242
Membership & donation	3,441	8,748
New year celebration	-	1,373
Health activities	810	-
Sports day	-	8,117
Youth activities	900	2,969
Super Singer	-	7,170
Services	15	65
	10,371	44,684
Gross profit	10,371	44,684
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	(9,280)	(48,412)
	(9,280)	(48,412)
Other operating income		
Grant received	2,479	11,982
HMRC Charites received	5,777	5,544
	8,256	17,526
Operating profit	9,347	13,798
Operating profit percentage	90.1%	30.9%
Other interest receivable and similar income	17	11
Profit before taxation	9,364	13,809

Detailed income statement (continued)
Year ended 31 March 2021

	2021	2020
	£	£
Overheads		
Administrative expenses		
Association administration expenses	(54)	(1,043)
Tamil school expenses	(5,879)	(18,773)
Insurance	(249)	(543)
Youth activities	(945)	(4,961)
Super Singer	-	(5,661)
New year celebration expenses	-	(2,669)
Sports-meet expenses	-	(8,101)
Accountancy fees	(360)	(360)
General expenses	(178)	(116)
Charitable donations - other	(1,445)	(6,080)
Depreciation of tangible assets	(170)	(105)
	(9,280)	(48,412)