

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**REPORT and ACCOUNTS**

**31st MARCH 2022**

**ABIDEN & COMPANY**

**Chartered Accountants**

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

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The following page does not form part of the statutory Accounts.

12. Detailed Income and Expenditure Account

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**COMPANY INFORMATION**

**MEMBERS OF THE COUNCIL:**

Mr. N. Kuttiyandisamy (President)  
Mr. Sethurajan Balasubramanian (Vice President)  
Mr. Vetrivel Ramasamy (Vice President)  
Mr. Uthayakumaran Arumugam (Secretary)  
Mr. Vijay Sooriya (Treasurer)  
Mr. Krishna Kumar Somasundaram (Asst Treasurer)  
Mrs. Nageshwari Moorthi (Asst Secretary)  
Mr. Mr. Shanmugha Sundaram Subramani (Asst Secretary)  
Mrs. Leela Radhakrishnan  
Mrs. Mumthaj Moorthy  
Mr. Retnam Sandanasamy  
Mr. Sahabudeen Abdul Hameed  
Mr. Rajesh Sivagurunathan  
Mr. Gopikrishna Govindarajan  
Mr. Murugesan Chelliah  
Mr. Rajmohan Ramadass  
Mr. Sakthivel Karuppalah

**SECRETARY AND REGISTERED OFFICE:**

Mr. Uthayakumaran Arumugam  
The London Tamil Sangam  
369 High Street North  
Manor Park  
London E12 6PG

**COMPANY REGISTERED NUMBER:**

657373 (Registered in England and Wales)

**COMPANY CHARITY NUMBER:**

1097724

**ACCOUNTANTS:**

Abidin & Company, Chartered Accountants  
112A North Street  
Hornchurch  
Essex RM11 1SU

**BANKERS:**

National Westminster Bank Plc  
37 High Street North  
East Ham  
London E6 1HR.

THE LONDON TAMIL SANGAM

(A Company Limited by Guarantee & a Charity)

REPORT of the COUNCIL - YEAR ended 31st MARCH 2022

The Council Members present their Report together with the Financial Statement for the year ended 31st March 2022. The period between 2021 and 2022 has been a year of challenge and progress for The London Tamil Sangam (The LTS). Like many organisations we also were challenged by hardship and anxiety caused by uncertainty and the shock of going into the COVID pandemic. Coming out of the pandemic also has not been easy. The challenges presented in rebuilding the pre-COVID ambience in the community has been lethargic, fuelled by fear of intermingling in social atmosphere, particularly amongst the elder generation. However, we continued to persevere and progress by embracing some of the positive digital social media and virtual event hosting knowledge gained during the COVID period.

The LTS community, inclusive of its members, user groups and members of the local community clearly demonstrated our humanitarian value, when it comes to supporting people in need, we can rapidly rise to the occasion. On hearing of fatalities due to the shortage in supply of oxygen tank to hospitals in India battling second wave of COVID and in response to international request for support by the Tamil Nadu government, The LTS initiated a fundraiser through Just-Giving platform, within two weeks it achieved significant pledge. With the generosity and kind heartedness of the people living in UK, we managed to send £8,900 towards the Tamil Nadu Chief Minister's fund on 25<sup>th</sup> June 2021, this symbolised the community spirit and solidarity not only at home also internationally. It was a disappointment that we were not able to deliver a Pongal event for a second year due to COVID, we are very hopeful that this will change for Jan 2023. We are confident to gradually deliver more face-to-face events and community building activities throughout 2022.

The LTS building was in need of some essential maintenance, due to natural aging / wear and tear for a number of years, such as localised damage to the flat-roof over the extension. The situation was worsened by the prolonged non use of certain parts of the building such as the cellar during COVID, which lead to dampness and mould. In addition, due to torrential downpour of rain resulted in parts of the building to be flooded, needing new flooring. The multitude of problems culminated in committing significant part of our financial reserves to the essential maintenance of the building to make it fit for use, by our staff and local community.

As always we are thankful to the local Temples "Sri Maha Lakshmi Trust" and "Sri Murugan Temple" for their continued regular financial support towards running of our Supplementary weekend Tamil Schools. These funding has empowered us to keep financial burden on parents to a minimum. Our long term strategy continue to be to reduce our dependency from public grants and drive towards self-sustainment. The demand from our users from wider United Kingdom and also far afield as Eastern Europe and Mauritius, we are intending to continue our wider outreach by adding a permanent On-Line virtual Tamil School as a third branch to our existing two (Eastham and Redbridge) in-person branches. Such demand shows how successful our transition to On-Line schooling has been during the COVID period. This is thanks to the quality, dedication and hard work of all our Teachers, Head Teachers, Sub-Committees and the LTS staff and management teams. As fruit of more than five years of planning and concerted effort from a dedicated team and sub-committee's effort, we managed to prepare our own books based on International Cambridge Examining board Tamil GCSE syllabus for six groups ranging from reception to Year five and printed books in India. These books are under the branding of The London Tamil Sangam.

Hard work of our volunteers and trustees supported by the generosity of our sponsors has helped us to sustain our services. With the hard work of our team and the goodwill of local businesses, we have been very fortunate and continue to increase our fund raising through donations from parents towards administering the schools. The LTS is committed to promoting community and religious harmony and cultural diversity of Newham.

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**REPORT of the COUNCIL (Continued) YEAR ended 31st MARCH 2022**

**Review of the Activity and Further Developments**

The principal activities of London Tamil Sangam remotely delivered are:-

1. Raise funds to support Local & International relief aids.
2. Tamil Language Supplementary School (London School of Tamil Language and Culture)

The principal activities of London Tamil Sangam, suspended for this period due to COVID and essential building maintenance are:-

1. Employment oriented courses
2. ESOL classes for immigrants of all ages.
3. Health awareness and social inclusion activities
4. Children and young people weekend activities
5. Library service
6. Arranging Tamil lectures and Tamil cultural celebrations
7. Celebration of cultural events to encourage family and community gathering, by welcoming people of all faith and religion.
8. Computer Classes
9. Yoga Class
10. Activities for elders
11. Dress Making Classes
12. Therapy sessions Health advice and seminars
13. Day trips for the community
14. Dance Classes and sports events for Children
15. Zumba & Bollywood dance classes for adults
16. Vocal Singing Classes
17. Annual Pongal (Harvest festival) celebrations
18. Work experience centre for secondary school pupils

The team worked very hard to re-establish the in-person Tamil Language Supplementary Schools. We worked through COVID restrictions and succeeded in conducting the Redbridge branch in-person. Eastham school had to be conducted as on-line virtual school.

**The Plan for the future:-**

- Safely reopen centre for in-person physical, cultural and educational activities
- Continue to build on Tamil language and cultural education
- Increase provision of support for satellite Tamil schools in UK.
- Enhance and increase the services to include advice and guidance sessions.
- Formation of dance and art group for youth.
- Form Sports division to run sports activities, such as Badminton.
- After school club – to help children with their homework and studies, as well as other activities.
- Parent and toddler group to encourage parenting education.
- Musical Instrumentation classes.
- Increase funding stream by organising further fundraising events, such as;
  - Organise holiday trips to European destinations for the community
  - Maximise the use of Sangam premise to generate unrestricted funds
- Continue efforts to make the supplementary school to be self-sustainable through its own fundraising.

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**REPORT of the COUNCIL (Continued) YEAR ended 31st MARCH 2022**

**Results**

Both the level of activity and the financial position at the Balance Sheet were satisfactory and the Council expects this to be improved in the foreseeable future.

**Fixed Assets**

Details of the movement in the Fixed Assets are disclosed in Note 5 to the Accounts.

**Statement of Directors' (Council Member's) Responsibility**

Company law requires the Directors to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the Directors have:

- Selected suitable accounting policies and applied consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards; and
- Prepared the financial statements on the going concern basis.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

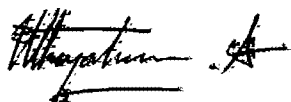
**Taxation Status**

The Inland Revenue recognises that The London Tamil Sangam is a non-profit making entity which may not distribute profits among members. The Company is exempt from UK Corporation Tax.

**Small Company Provisions**

The report has been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small Companies regime.

By order of the Council



**Secretary – U.K. Arumugam**

**20<sup>th</sup> November 2022**

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**INDEPENDENT EXAMINER'S REPORT to the TRUSTEES of**

**THE LONDON TAMIL SANGAM**

**for the YEAR ended 31<sup>st</sup> MARCH 2022**

I report on the Accounts of the Charity for the year ended 31<sup>st</sup> March 2022 as set out on pages 7-111.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 144(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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 the 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.

**INDEPENDENT EXAMINER'S REPORT**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principals of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**ABIDIN & COMPANY**  
**CHARTERED ACCOUNTANTS**  
112A North Street  
Hornchurch  
Essex, RM11 1SU

**20<sup>th</sup> November 2022**

**THE LONDON TAMEL SANGAM****(A Company Limited by Guarantee & a Charity)****INCOME AND EXPENDITURE ACCOUNT****for the YEAR ended 31st MARCH 2022**

|                                                                  | <b><u>Notes</u></b> | <b><u>2022</u></b> | <b><u>2021</u></b> |
|------------------------------------------------------------------|---------------------|--------------------|--------------------|
| <b><u>Income</u></b>                                             |                     | 64,861             | 88,404             |
| Administrative Expenses                                          |                     | 65,250             | 37,645             |
| <b><u>Operating Surplus/(Deficit)</u></b>                        | 2                   | (389)              | 50,729             |
| Rent Receivable                                                  |                     | 3,700              | 1,200              |
| <b><u>Surplus on Ordinary<br/>Activities before Taxation</u></b> |                     | 3,311              | 51,959             |
| Taxation                                                         | 4                   | -                  | -                  |
| <b><u>Surplus on Ordinary<br/>Activities after Taxation</u></b>  |                     | 3,311              | 51,959             |
| <b><u>Retained Balance at 1st April 2021</u></b>                 |                     | 88,624             | 36,665             |
| <b><u>Retained Balance at 31st March 2022</u></b>                |                     | £91,935            | £88,624            |

**THE LONDON TAMIL SANGAM****(A Company Limited by Guarantee & a Charity)****BALANCE SHEET as at 31st MARCH 2022**

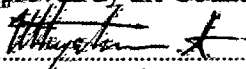
|                                   | <u>Notes</u> | <u>2022</u>     | <u>2021</u>     |
|-----------------------------------|--------------|-----------------|-----------------|
| <b><u>Fixed Assets</u></b>        |              |                 |                 |
| Tangible Assets:                  | 5            | 249,884         | 250,078         |
| <b><u>Current Assets</u></b>      |              |                 |                 |
| Debtors:                          | 6            | 500             | 1,100           |
| Cash at Bank and in Hand          |              | 101,588         | 97,518          |
|                                   |              | <u>102,088</u>  | <u>98,618</u>   |
| <b><u>Creditors</u></b>           |              |                 |                 |
| Amounts falling                   |              |                 |                 |
| Due within one year               | 7            | 6,099           | 6,134           |
| <b><u>Net Current Assets</u></b>  |              | <u>95,989</u>   | <u>92,484</u>   |
|                                   |              | <u>£345,873</u> | <u>£342,562</u> |
| <b><u>Capital and Reserve</u></b> | 8            |                 |                 |
| Accumulated Fund                  |              | 91,935          | 88,624          |
| Capital Grant Reserve             | 9            | 244,162         | 244,162         |
| Building Reserve                  | 10           | 9,776           | 9,776           |
|                                   |              | <u>£345,873</u> | <u>£342,562</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

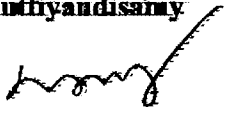
The directors acknowledge their responsibilities for complying with the requirements Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provision in Part 15 of the Companies Act 2006 applicable to companies subject to the small Companies regime.

Approved by the Council on 20<sup>th</sup> December 2022 and signed on their behalf.

  
 U.K. Arumugam )  
 )  
  
 N. Kuttiyandisamy )

**Council Members**

  
 Vijay Scuriya

**THE LONDON TAMIL SANGAM****(A Company Limited by Guarantee & a Charity)****NOTES to the ACCOUNTS****for the YEAR ended 31st MARCH 2022****1. Accounting Policies****(a) Accounting Convention**

These financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and in accordance with the Statement of Recommended Practice (SORP 2005) and the Charities Act 2011.

**(b) Depreciation**

Depreciation is provided to write off the cost, less estimated residual value of all fixed assets, except Freehold Property, over their expected useful lives. It is calculated on a reducing balance basis at the following rates:

Fixtures and Equipment      15%

Freehold Property is not depreciated as it is maintained to ensure that its value does not diminish over time. The maintenance costs are charged to Profit and Loss in the year incurred. In the council's opinion, depreciation would be immaterial and has not been charged.

**2. Operating Profit**

Operating Profit is arrived at after charging:

|              | <b><u>2022</u></b> | <b><u>2021</u></b> |
|--------------|--------------------|--------------------|
| Depreciation | 329                | 363                |

**3. Staff Costs**

The Company employs 1 (2021: 1) worker. The Council members receive no emoluments for their services.

|                    | <b><u>2022</u></b> | <b><u>2021</u></b> |
|--------------------|--------------------|--------------------|
| Salary and Pension | 9,914              | 12,360             |

**THE LONDON FAMIL SANGAM****(A Company Limited by Guarantee & a Charity)****NOTES to the ACCOUNTS****for the YEAR ended 31st MARCH 2022****4. Taxation**

The Charity is exempt from UK Corporation Tax.

**5. Tangible Assets**

|                     | <b><u>Freehold<br/>Property</u></b> | <b><u>Fixtures,<br/>Equipment</u></b> | <b><u>Total</u></b> |
|---------------------|-------------------------------------|---------------------------------------|---------------------|
| Cost                |                                     |                                       |                     |
| At 1st April 2021   | 248,020                             | 45,811                                | 293,831             |
| Additions           | -                                   | 135                                   | 135                 |
|                     | -----                               | -----                                 | -----               |
| At 31st March 2022  | 248,020                             | 45,946                                | 293,966             |
|                     | -----                               | -----                                 | -----               |
| Depreciation        |                                     |                                       |                     |
| At 1st April 2021   | -                                   | 43,753                                | 43,753              |
| Charge for the Year | -                                   | 329                                   | 329                 |
|                     | -----                               | -----                                 | -----               |
| At 31st March 2022  | -                                   | 44,082                                | 44,082              |
|                     | -----                               | -----                                 | -----               |
| Net Book value      |                                     |                                       |                     |
| At 31st March 2022  | <u>£248,020</u>                     | <u>£1,864</u>                         | <u>£249,884</u>     |
|                     | =====                               | =====                                 | =====               |
| At 31st March 2021  | <u>£248,020</u>                     | <u>£2,058</u>                         | <u>£250,078</u>     |
|                     | =====                               | =====                                 | =====               |

Freehold property is not depreciated in accordance with Note 1(h)

**6. Debtors**

|                             | <b><u>2022</u></b> | <b><u>2021</u></b> |
|-----------------------------|--------------------|--------------------|
| Deposits and Accrued Income | <u>£500</u>        | <u>£1,110</u>      |
|                             | =====              | =====              |

**THE LONDON TAMIL SANGAM**

**(A Company Limited by Guarantee & a Charity)**

**NOTES to the ACCOUNTS**

**for the YEAR ended 31st MARCH 2022**

**7. Creditors :** Amounts falling due within one year.

|                 | <u>2022</u>   | <u>2021</u>   |
|-----------------|---------------|---------------|
| Other Creditors | 2,629         | 4,184         |
| Accruals        | 3,470         | 1,950         |
|                 | <u>£6,099</u> | <u>£6,134</u> |

**8. Capital**

The company has no Share Capital. Its liability is limited by guarantee of the members.

**9. Capital Grant Reserve**

Capital Grants of £244,162 received from the London Borough of Newham for the specific purpose of purchasing and carrying out renovation work at 369 High Street North, Manor Park, London E12 and for other Capital expenditure, have been credited to capital Grant Reserve. Under the terms of the grant agreement, this reserve is refundable to the grantor in the event of the Company ceasing to operate for charitable purposes or being wound up.

**10. Building Reserve**

This relates to specific reserve accumulated for Building improvements carried out in 1996 and partly funded by the Local Authority Grant.

**11. Capital Commitments and Contingent Liabilities**

Capital commitments authorised or contracted for by the Company at 31st March 2022 amounted to Nil (2021 - Nil).

There were no contingent liabilities at 31st March 2022 that the Members of the Council were aware of (2021 - Nil).