

THE LONDON TAMIL SANGAM

(A Company Limited by Guarantee & a Charity)

REPORT and ACCOUNTS

31st MARCH 2024

ABIDIN & COMPANY

Chartered Accountants

THE LONDON TAMIL SANGAM

(A Company Limited by Guarantee & a Charity)

CONTENTS

Page

1.	Company Information
2.-5.	Report of the Council
6.	Report of the Independent Examiners
7.	Income and Expenditure Account
8.	Balance Sheet
9-11.	Notes to the Financial Statements
	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 (for the Accounting Period):

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 Karupiah

SECRETARY AND REGISTERED OFFICE:

Mr. Uthaya-Kumaran Arumugam (for the Accounting Period)
Mr. Krishna Kumar Somasundaram (Current & Submitting Secretary)
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 2024

The Council Members present their Report together with the Financial Statement for the year ended 31st March 2024. The accounting period 2022-2023 has been one of reestablishing financial stability. The London Tamil Sangam (The LTS) trustees have focused on reducing expenditure to recover from the significant deficit imposed by the essential building works, which had to be done. This was made possible by progressive improvement in its cashflow from past few years.

The Pongal festival was celebrated in the Stratford Town Hall, which was attended by more than 550 patrons. This major success is attributed to The LTS Council Members work collectively with its volunteers to implement a dynamic strategy to ensure maximum attendance on the day.

The completion of timely renovation of the building enabled The LTS to deliver many cultural, educational and wellbeing sessions to our community. We are confident to gradually build on this and deliver more face-to-face events and community building activities throughout 2024.

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 continues to be to reduce our dependency from public grants and drive towards self-sustainment.

The LTS is thankful for the continued Microsoft corporation for providing free license credits for its Azure with O365 cloud offerings under its sponsorship program for supporting local charitable organisations. The free license credit has helped us to build our website and support our Online school with latest technologies and general provision of essential applications for administration of our office. The LTS is also grateful to the London Borough of Newham for provision of small grants in support of cultural events and activities.

The creation and supply of our "The London Tamil Sangam" branded Tamil textbooks created by our teachers, the council members and external volunteers, specifically tailored towards students living in UK and other countries interested in gaining qualification certified by The Cambridge Examination board continues to attract students worldwide. The set of books from foundation level has been focused on developing students' Tamil language capability towards formal qualification from International Cambridge Examining board Tamil GCSE syllabus. The books have been used by students from The LTS Tamil School branches including our international online school, the books have also been taken-up by other affiliated schools in UK. The demand for our books has outstripped our expectation of stock printed in India, within half the predicted time. The LTS is now working on the second edition incorporating all users review comments from affiliates and planning printing of additional quantity to meet the demands.

Hard work of our General and Teaching 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 the three branches of our schools administered by The LTS. The LTS is committed to promoting community and religious harmony and cultural diversity of UK.

THE LONDON TAMIL SANGAM

(A Company Limited by Guarantee & a Charity)

REPORT of the COUNCIL (Continued) YEAR ended 31st MARCH 2024

Review of the Activity and Further Developments

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

1. Tamil Language Supplementary School (London School of Tamil Language and Culture)
2. Community activities and events to the local users to enrich their wellbeing.

The principal activities of London Tamil Sangam delivered pre-COVID which are gradually phasing back for the benefit of its users are: -

1. Library service
2. Classes to introduce local community to digital age
3. Chair based exercise Class
4. Activities for elders Therapy sessions Health advice and seminars
5. Day trips for the community
6. Dance Classes and sports events for Children
7. Zumba & Bollywood and other keep fit dance classes for adults well being
8. Annual Pongal (Harvest festival) celebrations

The Plan for the future: -

- Employment oriented courses
- ESOL classes for immigrants of all ages.
- Health awareness and social inclusion activities
- Arranging Tamil lectures and Tamil cultural celebrations
- Celebration of cultural events to encourage family and community gathering, by welcoming people of all faith and religion.
- Work experience centre for secondary school pupils
- Children and young people weekend activities Increase 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 2024

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.

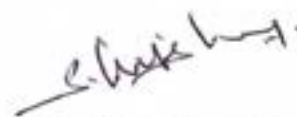
Taxation Status

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



Krishna Kumar Somasundaram (Secretary)

20th December 2024

(Appointed from 6th May 2024)

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 31st MARCH 2024

I report on the Accounts of the Charity for the year ended 31st March 2024 as set out on pages 7-11.

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

20th December 2024

THE LONDON TAMIL SANGAM
(A Company Limited by Guarantee & a Charity)
INCOME AND EXPENDITURE ACCOUNT
for the YEAR ended 31st MARCH 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<u>Income</u>		70,168	77,281
Administrative Expenses		70,730	100,571
		-----	-----
<u>(Deficit) on Ordinary Activities before Taxation</u>	2	(562)	(23,290)
Taxation	4	-	-
		-----	-----
<u>(Deficit) on Ordinary Activities after Taxation</u>		(562)	(23,290)
<u>Retained Balance at 1st April 2023</u>		68,645	91,935
		-----	-----
<u>Retained Balance at 31st March 2024</u>		£68,083	£68,645
		=====	=====

THE LONDON TAMIL SANGAM**(A Company Limited by Guarantee & a Charity)****BALANCE SHEET as at 31st MARCH 2024**

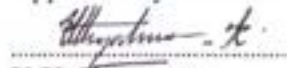
	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Tangible Assets	5	249,366	249,604
<u>Current Assets</u>			
Debtors	6	500	500
Cash at Bank and in Hand		75,910	76,795
		<u>76,410</u>	<u>77,295</u>
<u>Creditors</u>			
Amounts falling Due within one year	7	3,755	4,316
<u>Net Current Assets</u>		<u>72,655</u>	<u>72,979</u>
		<u>£322,021</u>	<u>£ 322,583</u>
<u>Capital and Reserve</u>	8		
Accumulated Fund		68,083	68,645
Capital Grant Reserve	9	244,162	244,162
Building Reserve	10	9,776	9,776
		<u>£322,021</u>	<u>£322,583</u>

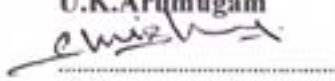
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

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 20th December 2024 and signed on their behalf.


U.K. Arumugam


K.K. Somasundaram


NAGESHWAR MOORTHY

Council Members

THE LONDON TAMIL SANGAM**(A Company Limited by Guarantee & a Charity)****NOTES to the ACCOUNTS****for the YEAR ended 31st MARCH 2024****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:

	<u>2024</u>	<u>2023</u>
Depreciation	238	280
	<u> </u>	<u> </u>

3. Staff Costs

The Company employs 1 (2023: 1) worker. The Council members receive no emoluments for their services.

	<u>2024</u>	<u>2023</u>
Salary and Pension	12,392	11,173
	<u> </u>	<u> </u>

THE LONDON TAMIL SANGAM
(A Company Limited by Guarantee & a Charity)

NOTES to the ACCOUNTS
for the YEAR ended 31st MARCH 2024

4. Taxation

The Charity is exempt from UK Corporation Tax.

5. Tangible Assets

	<u>Freehold Property</u>	<u>Fixtures, Equipment</u>	<u>Total</u>
Cost			
At 1st April 2023	248,020	45,946	293,966
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2024	248,020	45,946	293,966
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1st April 2023	-	44,362	44,362
Charge for the Year	-	238	238
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2024	-	44,600	44,600
	<u> </u>	<u> </u>	<u> </u>
Net Book value			
At 31st March 2024	<u>£248,020</u>	<u>£1,346</u>	<u>£249,366</u>
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2023	<u>£248,020</u>	<u>£1,584</u>	<u>£249,604</u>
	<u> </u>	<u> </u>	<u> </u>

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

6. Debtors

	<u>2024</u>	<u>2023</u>
Deposits and Accrued Income	<u>£500</u>	<u>£ 500</u>
	<u> </u>	<u> </u>

THE LONDON TAMIL SANGAM

(A Company Limited by Guarantee & a Charity)

NOTES to the ACCOUNTS

for the YEAR ended 31st MARCH 2024

7. Creditors: Amounts falling due within one year.

	<u>2024</u>	<u>2023</u>
Other Creditors	2,005	2,486
Accruals	1,750	1,830
	<u>£3,755</u>	<u>£4,316</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 2024 amounted to Nil (2023 - Nil).

There were no contingent liabilities at 31st March 2024 that the Members of the Council was aware of (2023 - Nil)