

EELAPATHEESWARAR AALAYAM

England & Wales · Charity number 1125884

Details

Status Registered

Legal form Other

Registered 2008-09-15

Register [View on the Charity Commission register](#)

Contact

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Union Road
Wembley
HA0 4AU

Phone 02089023238

Email raj.jayadevan@btinternet.com

Website www.eelapatheeswarar.com

Activities

Objects: TO ADVANCE THE HINDU RELIGION ACCORDING TO THE SPECIAL TRADITIONS PREVAILING IN SRI LANKA AND SOUTHERN INDIAN STATES WHERE COMPATIBLE RELIGIOUS PRACTICES ARE FOLLOWED.

Activities: The advancement of the hindu religious activities.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** OVERSEAS
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£744,068	£613,178	£1,109,295	0
2024-03-31	£594,149	£419,647	£978,405	0
2023-03-31	£445,775	£321,146	-	-
2022-03-31	£372,773	£265,474	-	-
2021-03-31	£216,064	£224,915	-	-

Trustees

Name	Role	Appointed
MUTHIYAH SIVAPATHASUNDARAN	Chair	2016-01-31
KANDAVANAM PONNAMBALAM		2016-01-31
Loganthan Pathmanathan		2016-01-31
NADARAJAH SHANMUGATHASSAN Treasurer		2016-01-31
PERAMBALAM SAVUNTHARARAJAN		
RAJASINGHAM JAYADEVAN		
SHANMUGANATHAN THILLAINADARAJAH		2016-01-31
SINNATHAMBY SRITHARAN		2016-01-31
VAIRAVAN SEENIVASAN		2016-01-31

EELAPATHEESWARAR AALAYAM

England & Wales - Charity number 1125884

Accounts

Charity registration number 1125884

EELAPATHEESWARAR AALAYAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EELAPATHEESWARAR AALAYAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Muthiah Sivapathasundaram	Chairman	Nominated
Rajasingham Jayadevan	Secretary	Life Trustee
Nadarajah Sanmugathassan	Treasurer	Nominated
Shanmuganathan Thillainadarajah		Nominated
Perambalam Savundararajan		Life Trustee
Sinathamby Sritharan		Nominated
Vairavan Seenivasan		Nominated
K Ponnambalam		Nominated
Loganathan Pathmanathan		Nominated
Sellathurai Shanmuganathan		Nominated

Charity number 1125884

Principal address Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Registered office Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Independent examiner MEHTA FINANCIAL CONSULTANTS LIMITED
Chartered Certified Accountants
100 Park Crescent
Harrow
HA3 6ET

Solicitors Bindman LLP
236 Gray's Inn Road
London
Wc1X 8HB

Russel - Cooke LLP
2 Putney Hill
London
SW15 6AB

Bankers Barclays Bank

EELAPATHEESWARAR AALAYAM

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EELAPATHEESWARAR AALAYAM

REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January, 2015.

Objectives and activities

During the year, overall activities of the charity was management of the Hindu temple Eelapatheeswarar Aalayam in London, providing religious services and charitable socio-economic development work in the Eastern Sri Lanka.

Change Of Legal Status

The operation of the charity effectively changed from its Trust status to Charitable Incorporated Organisation (CIO) from 1 April 2025.

Financial review

The Financial statement confirms stable progress of the Charity. Assets and liabilities were transferred to the CIO at book value to maintain continuity of charitys operations.

Statement of responsibilities

The Trustees, who are also the directors of Eelapatheeswarar Aalayam CIO for the purpose of company law, are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Board of Trustees.

M. S. Sundaram.
Muthiah Sivapathasundaram
Chairman
Dated: 21 January 2026

EELAPATHEESWARAR AALAYAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM

We report to the Trustees on our examination of the financial statements of Eelapatheeswarar Aalayam (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination because we are a member of the Association of Chartered Certified Accountants .

Our attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Neal Mehta (FCCA)
MEHTA FINANCIAL CONSULTANTS LIMITED
Chartered Certified Accountants
100 Park Crescent
Harrow
HA3 6ET

Dated: 21 January 2026

EELAPATHEESWARAR AALAYAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Endowment funds designated	Total 2025	Total 2024
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	425,015	-	425,015	287,609
Charitable activities	3	314,683	-	314,683	304,237
Investments	4	4,370	-	4,370	2,303
Total income		744,068	-	744,068	594,149
<u>Expenditure on:</u>					
Charitable activities	5	613,178	-	613,178	419,647
Net income for the year/ Net movement in funds		130,890	-	130,890	174,502
Fund balances at 1 April 2024		961,890	16,515	978,405	803,903
Fund balances at 31 March 2025		1,092,780	16,515	1,109,295	978,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EELAPATHEESWARAR AALAYAM

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		770,847		644,795
Current assets					
Debtors	7	74,309		27,408	
Cash at bank and in hand		268,312		310,743	
		<u>342,621</u>		<u>338,151</u>	
Creditors: amounts falling due within one year	8	<u>(4,173)</u>		<u>(4,541)</u>	
Net current assets			338,448		333,610
Total assets less current liabilities			<u>1,109,295</u>		<u>978,405</u>
Income funds					
Endowment funds - designated			16,515		16,515
Unrestricted funds			1,092,780		961,890
			<u>1,109,295</u>		<u>978,405</u>

The financial statements were approved by the Trustees on 21 January 2026

M. S. Sundaram

Muthiah Sivapathasundaram
Chairman

Company Registration No. 1125884

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the charity's legal status changed to CIO. The transition helped to revalue and reassess the fixed assets, debtors and liabilities confirming that the Trusts going concern has further strengthened with the change.

The Trustees continued to adopt the going concern basis of accounting in preparing the financial statements and transiting to Charitable Incorporated Organisation (CIO) from 1 April 2025 does not threaten its continued existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives even after transition to CIO.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025 £	2024 £
Sales of tickets	238,882	193,373
Ubayam	63,650	97,262
Outdoor services	12,151	13,602
	<u>314,683</u>	<u>304,237</u>

4 Investments

	2025 £	2024 £
Interest receivable	4,370	2,303
	<u>4,370</u>	<u>2,303</u>

5 Charitable activities

	Temple £	Socio- economic development costs £	Total 2025 £	Total 2024 £
Charity expenditure	494,162	-	494,162	354,314
Staff wages	-	5,996	5,996	4,603
Freight charges	-	3,005	3,005	
Wells	-	4,881	4,881	-
Sunday schools	-	4,182	4,182	
Temples	-	11,208	11,208	-
Houses	-	27,523	27,523	
Other charitable socio-economic project cost	-	62,221	62,221	60,730
	<u>494,162</u>	<u>119,016</u>	<u>613,178</u>	<u>419,647</u>
	<u>494,162</u>	<u>119,016</u>	<u>613,178</u>	<u>419,647</u>

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Tangible fixed assets

	Land and buildings	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	486,216	158,579	68,892	713,687
Additions	-	120,000	41,964	161,964
Disposals	-	(31,716)	(68,892)	(100,608)
At 31 March 2025	486,216	246,863	41,964	775,043
Depreciation and impairment				
At 1 April 2024	-	-	68,892	68,892
Depreciation charged in the year	-	-	4,196	4,196
Eliminated in respect of disposals	-	-	(68,892)	(68,892)
At 31 March 2025	-	-	4,196	4,196
Carrying amount				
At 31 March 2025	486,216	246,863	37,768	770,847
At 31 March 2024	486,216	158,579	-	644,795

7 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Gross amounts owed by contract customers	12,750	9,500
Other debtors	61,559	17,908
	74,309	27,408

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	511	3,641
Other creditors	2,762	-
Accruals and deferred income	900	900
	4,173	4,541

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	770,847	-	770,847	644,795	-	644,795
Current assets/(liabilities)	338,448	-	338,448	333,610	-	333,610
	<u>1,109,295</u>	<u>-</u>	<u>1,109,295</u>	<u>978,405</u>	<u>-</u>	<u>978,405</u>

EELAPATHEESWARAR AALAYAM

England & Wales - Charity number 1125884

Accounts

Charity registration number 1125884

EELAPATHEESWARAR AALAYAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

EELAPATHEESWARAR AALAYAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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Rajasingham Jayadevan	Secretary	Life Trustee
Nadarajah Sanmugathassan	Treasurer	Nominated
Shanmuganathan Thillainadarajah		Nominated
Perambalam Savundararajan		Life Trustee
Sinathamby Sriitharan		Nominated
Vairavan Seenivasan		Nominated
K Ponnambalam		Nominated
Loganathan Pathmanathan		Nominated
Sellathurai Shanmuganathan		Nominated

Charity number 1125884

Principal address Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Registered office Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Independent examiner RATNA & CO
Chartered Certified Accountants
36 Tregenna Avenue
Harrow
HA2 8QT

EELAPATHEESWARAR AALAYAM

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EELAPATHEESWARAR AALAYAM

REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January, 2015.

Objectives and activities

During the year, overall activities of the charity was management of the Hindu temple Eelapatheeswarar Aalayam in London, provision of religious services and charitable socio-economic development work in the Eastern Sri Lanka.

Financial review

The Financial statement confirms stable progress of the Charity.

Statement of responsibilities

The Trustees, who are also the directors of Eelapatheeswarar Aalayam for the purpose of company law, are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Board of Trustees.

Muthiah Sivapathasundaram
Chairman

Dated: 21 January 2025

EELAPATHEESWARAR AALAYAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM

We report to the Trustees on our examination of the financial statements of Eelapatheeswarar Aalayam (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination because we are a member of the Association of Chartered Certified Accountants .

Our attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

RATNA & CO
Chartered Certified Accountants
36 Tregenna Avenue
Harrow
HA2 8QT

Dated: 21 January 2025

EELAPATHEESWARAR AALAYAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Endowment funds designated	Total 2024	Total 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	287,609	-	287,609	146,916
Charitable activities	3	304,237	-	304,237	298,561
Investments	4	2,303	-	2,303	298
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		594,149	-	594,149	445,775
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	5	419,647	-	419,647	321,146
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		174,502	-	174,502	124,629
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2023		787,388	16,515	803,903	679,274
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2024		961,890	16,515	978,405	803,903
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EELAPATHEESWARAR AALAYAM

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6		644,795		644,795
Current assets					
Debtors	7	27,408		24,655	
Cash at bank and in hand		310,743		138,257	
		<u>338,151</u>		<u>162,912</u>	
Creditors: amounts falling due within one year	8	<u>(4,541)</u>		<u>(3,804)</u>	
Net current assets			333,610		159,108
Total assets less current liabilities			<u>978,405</u>		<u>803,903</u>
Income funds					
Endowment funds - designated			16,515		16,515
Unrestricted funds			961,890		787,388
			<u>978,405</u>		<u>803,903</u>

The financial statements were approved by the Trustees on 21 January 2025

Muthiah Sivapathasundaram
Chairman

Company Registration No. 1125884

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	2024 £	2023 £
Sales of tickets	193,373	192,632
Ubayam	97,262	91,421
Outdoor services	13,602	14,508
	<u>304,237</u>	<u>298,561</u>

4 Investments

	2024 £	2023 £
Interest receivable	2,303	298
	<u>2,303</u>	<u>298</u>

5 Charitable activities

	Temple £	Socio- economic development costs £	Total 2024 £	Total 2023 £
Charity expenditure	354,314	-	354,314	276,396
Administrative wages	-	4,603	4,603	2,858
Sub - contractors costs	-	59,595	59,595	39,631
Other	-	1,135	1,135	2,261
	<u>354,314</u>	<u>65,333</u>	<u>419,647</u>	<u>321,146</u>
	<u>354,314</u>	<u>65,333</u>	<u>419,647</u>	<u>321,146</u>

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Tangible fixed assets

	Land and buildings	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	486,216	158,579	68,892	713,687
At 31 March 2024	486,216	158,579	68,892	713,687
Depreciation and impairment				
At 1 April 2023	-	-	68,892	68,892
At 31 March 2024	-	-	68,892	68,892
Carrying amount				
At 31 March 2024	486,216	158,579	-	644,795
At 31 March 2023	486,216	158,579	-	644,795

7 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Gross amounts owed by contract customers	9,500	9,500
Other debtors	17,908	15,155
	27,408	24,655

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,641	2,004
Accruals and deferred income	900	1,800
	4,541	3,804

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	644,795	-	644,795	644,795	-	644,795
Current assets/(liabilities)	333,610	-	333,610	159,108	-	159,108
	<u>978,405</u>	<u>-</u>	<u>978,405</u>	<u>803,903</u>	<u>-</u>	<u>803,903</u>

EELAPATHEESWARAR AALAYAM

England & Wales - Charity number 1125884

Accounts

Charity registration number 1125884

EELAPATHEESWARAR AALAYAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

EELAPATHEESWARAR AALAYAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Muthiah Sivapathasundaram	Chairman	Nominated
Rajasingham Jayadevan	Secretary	Life Trustee
Nadarajah Sanmugathassan	Treasurer	Nominated
Shanmuganathan Thillainadarajah		Nominated
Perambalam Savundararajan		Life Trustee
Sinathamby Sriitharan		Nominated
Vairavan Seenivasan		Nominated
K Ponnambalam		Nominated
Loganathan Pathmanathan		Nominated
Sellathurai Shanmuganathan		Nominated

Charity number 1125884

Principal address Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Registered office Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Independent examiner Jerrett Singh Partnership Chartered Certified Accountants
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

EELAPATHEESWARAR AALAYAM

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EELAPATHEESWARAR AALAYAM

REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January, 2015.

Objectives and activities

During the year, overall activities of the charity was management of the Hindu temple Eelapatheeswarar Aalayam in London, provision of religious services and charitable socio-economic development work in the Eastern Sri Lanka.

Financial review

The Financial statement confirms stable progress of the Charity.

Statement of responsibilities

The Trustees, who are also the directors of Eelapatheeswarar Aalayam for the purpose of company law, are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Board of Trustees.

Muthiah Sivapathasundaram
Chairman

Dated: 16 October 2023

EELAPATHEESWARAR AALAYAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM

We report to the Trustees on our examination of the financial statements of Eelapatheeswarar Aalayam (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales.

Our attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jerrett Singh Partnership Chartered Certified Accountants
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

Dated: 16 October 2023

EELAPATHEESWARAR AALAYAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Endowment funds designated	Total 2023	Total 2022
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	146,916	-	146,916	130,091
Charitable activities	3	298,561	-	298,561	242,677
Investments	4	298	-	298	5
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		445,775	-	445,775	372,773
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	5	321,146	-	321,146	265,474
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		124,629	-	124,629	107,299
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2022		662,759	16,515	679,274	571,975
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2023		787,388	16,515	803,903	679,274
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EELAPATHEESWARAR AALAYAM

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		644,795		644,795
Current assets					
Debtors	7	24,655		15,850	
Cash at bank and in hand		138,257		116,649	
		<u>162,912</u>		<u>132,499</u>	
Creditors: amounts falling due within one year	8	<u>(3,804)</u>		<u>(39,906)</u>	
Net current assets			159,108		92,593
Total assets less current liabilities			803,903		737,388
Creditors: amounts falling due after more than one year	9		-		(58,114)
Net assets			<u>803,903</u>		<u>679,274</u>
Income funds					
Endowment funds - designated			16,515		16,515
Unrestricted funds			787,388		662,759
			<u>803,903</u>		<u>679,274</u>

The financial statements were approved by the Trustees on 16 October 2023

Muthiah Sivapathasundaram
Chairman

Company Registration No. 1125884

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	2023 £	2022 £
Sales of tickets	192,632	163,080
Ubayam	91,421	71,297
Outdoor services	14,508	8,300
	<u>298,561</u>	<u>242,677</u>

4 Investments

	2023 £	2022 £
Interest receivable	298	5
	<u>298</u>	<u>5</u>

5 Charitable activities

	Other costs £	Project funding £	Total 2023 £	Total 2022 £
Charitable expenditure	276,396	-	276,396	209,392
Wages	-	2,858	2,858	11,174
Construction work	-	39,631	39,631	37,398
Other	-	2,261	2,261	7,510
	<u>276,396</u>	<u>44,750</u>	<u>321,146</u>	<u>265,474</u>
	<u>276,396</u>	<u>44,750</u>	<u>321,146</u>	<u>265,474</u>

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Tangible fixed assets

	Land and buildings	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	486,216	158,579	68,892	713,687
At 31 March 2023	486,216	158,579	68,892	713,687
Depreciation and impairment				
At 1 April 2022	-	-	68,892	68,892
At 31 March 2023	-	-	68,892	68,892
Carrying amount				
At 31 March 2023	486,216	158,579	-	644,795
At 31 March 2022	486,216	158,579	-	644,795

7 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Gross amounts owed by contract customers	9,500	9,500
Other debtors	15,155	6,350
	24,655	15,851

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,004	-
Other creditors	-	38,106
Accruals and deferred income	1,800	1,800
	3,804	39,906

9 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	-	58,114

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	644,795	-	644,795	644,795	-	644,795
Current assets/(liabilities)	159,108	-	159,108	92,593	-	92,593
Long term liabilities	-	-	-	(58,114)	-	(58,114)
	<u>803,903</u>	<u>-</u>	<u>803,903</u>	<u>679,274</u>	<u>-</u>	<u>679,274</u>

EELAPATHEESWARAR AALAYAM

England & Wales - Charity number 1125884

Accounts

Charity registration number 1125884

EELAPATHEESWARAR AALAYAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

EELAPATHEESWARAR AALAYAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Muthiah Sivapathasundaram	Chairman	Nominated
Rajasingham Jayadevan	Secretary	Life Trustee
Nadarajah Sanmugathassan	Treasurer	Nominated
Shanmuganathan Thillainadarajah		Nominated
Perambalam Savundararajan		Life Trustee
Arumugam Kandiah Vevekananthan	(Died on 23 September 2022)	Life Trustee
Sinathamby Sriitharan		Nominated
Vairavan Seenivasan		Nominated
K Ponnambalam		Nominated
Loganathan Pathmanathan		Nominated
Sellathurai Shanmuganathan		Nominated

Charity number 1125884

Principal address
Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Registered office
Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Independent examiner
Jerrett Singh Partnership
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

EELAPATHEESWARAR AALAYAM

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EELAPATHEESWARAR AALAYAM

REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January, 2015.

Objectives and activities

During the year, overall activities of the charity was management of the Hindu temple Eelapatheeswarar Aalayam in London, provision of religious services and charitable socio-economic development work in the Eastern Sri Lanka.

Financial review

The Financial statement confirms stable progress of the Charity.

Statement of responsibilities

The Trustees, who are also the directors of Eelapatheeswarar Aalayam for the purpose of company law, are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Board of Trustees.

Muthiah Sivapathasundaram
Chairman

Dated: 15 May 2023

EELAPATHEESWARAR AALAYAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM

We report to the Trustees on our examination of the financial statements of Eelapatheeswarar Aalayam (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales.

Our attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jerrett Singh Partnership
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

Dated: 15 May 2023

EELAPATHEESWARAR AALAYAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Endowment funds designated	Total 2022	Total 2021
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	130,091	-	130,091	95,470
Charitable activities	3	242,677	-	242,677	120,571
Investments	4	5	-	5	23
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		372,773	-	372,773	216,064
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	5	265,474	-	265,474	224,915
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		107,299	-	107,299	(8,851)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2021		555,460	16,515	571,975	580,826
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2022		662,759	16,515	679,274	571,975
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EELAPATHEESWARAR AALAYAM

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6		644,795		645,069
Current assets					
Debtors	7	15,850		15,067	
Cash at bank and in hand		116,649		50,878	
		<u>132,499</u>		<u>65,945</u>	
Creditors: amounts falling due within one year	8	<u>(39,906)</u>		<u>(46,911)</u>	
Net current assets			92,593		19,034
Total assets less current liabilities			<u>737,388</u>		<u>664,103</u>
Creditors: amounts falling due after more than one year	9		(58,114)		(92,128)
Net assets			<u>679,274</u>		<u>571,975</u>
Income funds					
Endowment funds - designated			16,515		16,515
Unrestricted funds			662,759		555,460
			<u>679,274</u>		<u>571,975</u>

The financial statements were approved by the Trustees on 15 May 2023

Muthiah Sivapathasundaram
Chairman

Company Registration No. 1125884

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	2022 £	2021 £
Sales of tickets	163,080	80,121
Ubayam	71,297	39,875
Outdoor services	8,300	575
	<u>242,677</u>	<u>120,571</u>

4 Investments

	2022 £	2021 £
Interest receivable	5	23
	<u>5</u>	<u>23</u>

5 Charitable activities

	Other costs £	Project funding £	Total 2022 £	Total 2021 £
Charitable expenditure	209,392	-	209,392	197,896
Wages	-	11,174	11,174	9,190
Construction work	-	37,398	37,398	14,463
Other	-	7,510	7,510	3,366
	<u>209,392</u>	<u>56,082</u>	<u>265,474</u>	<u>224,915</u>
	<u>209,392</u>	<u>56,082</u>	<u>265,474</u>	<u>224,915</u>

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Tangible fixed assets

	Land and buildings	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	486,216	158,579	68,892	713,687
At 31 March 2022	486,216	158,579	68,892	713,687
Depreciation and impairment				
At 1 April 2021	-	-	68,618	68,618
Depreciation charged in the year	-	-	274	274
At 31 March 2022	-	-	68,892	68,892
Carrying amount				
At 31 March 2022	486,216	158,579	-	644,795
At 31 March 2021	486,216	158,579	274	645,069

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Gross amounts owed by contract customers	9,500	9,500
Other debtors	6,350	5,567
	15,850	15,067

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	38,106	40,111
Accruals and deferred income	1,800	6,800
	39,906	46,911

9 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	58,114	92,128

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	644,795	-	644,795	645,069	-	645,069
Current assets/(liabilities)	92,593	-	92,593	19,034	-	19,034
Long term liabilities	(58,114)	-	(58,114)	(92,128)	-	(92,128)
	<u>679,274</u>	<u>-</u>	<u>679,274</u>	<u>571,975</u>	<u>-</u>	<u>571,975</u>

EELAPATHEESWARAR AALAYAM

England & Wales - Charity number 1125884

Accounts

Charity registration number 1125884

EELAPATHEESWARAR AALAYAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

EELAPATHEESWARAR AALAYAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Muthiah Sivapathasundaram	Chairman	Nominated
Rajasingham Jayadevan	Secretary	Life Trustee
Nadarajah Sanmugathassan	Treasurer	Nominated
Shanmuganathan Thillainadarajah		Nominated
Perambalam Savundararajan		Life Trustee
Arumugam Kandiah Vevekananthan	(Died on 23 September 2022)	Life Trustee
Sinathamby Sritharan		Nominated
Vairavan Seenivasan		Nominated
K Ponnambalam		Nominated
Loganathan Pathmanathan		Nominated
Sellathurai Shanmuganathan		Nominated

Charity number 1125884

Principal address Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Registered office Pavitt Hall
Union Road
Wembley
Middlesex
HA0 4AU

Independent examiner Jerrett Singh Partnership Chartered Accountants
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

EELAPATHEESWARAR AALAYAM

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EELAPATHEESWARAR AALAYAM

REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January, 2015.

Objectives and activities

During the year, overall activities of the charity was management of the Hindu temple Eelapatheeswarar Aalayam in London, provision of religious services and charitable socio-economic development work in the Eastern Sri Lanka.

The charity too experienced unprecedented adversities of Covid 19 restrictions and its income was halved during the year.

Financial review

The Financial statement confirms stable progress of the Charity.

Statement of responsibilities

The Trustees, who are also the directors of Eelapatheeswarar Aalayam for the purpose of company law, are responsible for preparing the Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EELAPATHEESWARAR AALAYAM

REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The report was approved by the Board of Trustees.

Muthiah Sivapathasundaram
Chairman

Dated: 9 December 2022

EELAPATHEESWARAR AALAYAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EELAPATHEESWARAR AALAYAM

I report to the Trustees on my examination of the financial statements of Eelapatheeswarar Aalayam (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

My attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Bhupinderpal Singh ACA FCCA
Jerrett Singh Partnership Chartered Accountants
Accountants You Can Talk With Limited
38 Worple Road
Staines
Middlesex
TW18 1EA

Dated: 9 December 2022

EELAPATHEESWARAR AALAYAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Endowment funds designated	Total 2021	Total 2020
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	95,470	-	95,470	128,065
Charitable activities	3	120,571	-	120,571	286,040
Investments	4	23	-	23	70
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		216,064	-	216,064	414,175
Expenditure on:					
Charitable activities	5	224,915	-	224,915	378,802
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(8,851)	-	(8,851)	33,258
Fund balances at 1 April 2020		522,811	16,515	539,326	539,326
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2021		555,460	16,515	571,975	539,326
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EELAPATHEESWARAR AALAYAM

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		645,069		651,958
Current assets					
Debtors	7	15,067		18,038	
Cash at bank and in hand		50,878		69,316	
		<u>65,945</u>		<u>87,354</u>	
Creditors: amounts falling due within one year	8	<u>(46,911)</u>		<u>(38,305)</u>	
Net current assets			19,034		49,049
Total assets less current liabilities			<u>664,103</u>		<u>701,007</u>
Creditors: amounts falling due after more than one year	9		(92,128)		(120,181)
Net assets			<u>571,975</u>		<u>580,826</u>
Income funds					
Endowment funds - designated			16,515		16,515
Unrestricted funds			555,460		564,311
			<u>571,975</u>		<u>580,826</u>

The financial statements were approved by the Trustees on 9 December 2022

Muthiah Sivapathasundaram
Chairman

Company Registration No. 1125884

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	2021 £	2020 £
Sales of tickets	80,121	175,190
Ubayam	39,875	100,465
Outdoor services	575	10,385
	<u>120,571</u>	<u>286,040</u>

4 Investments

	2021 £	2020 £
Interest receivable	23	70
	<u>23</u>	<u>70</u>

5 Charitable activities

	Other costs £	Project funding £	Total 2021 £	Total 2020 £
Charitable expenditure	197,896	-	197,896	285,799
Wages	-	9,190	9,190	4,201
Construction work	-	14,463	14,463	77,980
Other	-	3,366	3,366	4,695
	<u>197,896</u>	<u>27,019</u>	<u>224,915</u>	<u>372,675</u>
	<u>197,896</u>	<u>27,019</u>	<u>224,915</u>	<u>372,675</u>

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Tangible fixed assets

	Land and buildings	Religious assets	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	486,216	158,579	68,892	713,687
At 31 March 2021	486,216	158,579	68,892	713,687
Depreciation and impairment				
At 1 April 2020	-	-	61,729	61,729
Depreciation charged in the year	-	-	6,889	6,889
At 31 March 2021	-	-	68,618	68,618
Carrying amount				
At 31 March 2021	486,216	158,579	274	645,069
At 31 March 2020	486,216	158,579	7,163	651,958

7 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Gross amounts owed by contract customers	9,500	9,500
Other debtors	5,567	8,538
	15,067	18,038

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	1,445
Other creditors	40,111	30,960
Accruals and deferred income	6,800	5,900
	46,911	38,305

9 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	92,128	120,181

EELAPATHEESWARAR AALAYAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	645,069	-	645,069	651,958	-	651,958
Current assets/ (liabilities)	19,034	-	19,034	49,049	-	49,049
Long term liabilities	(92,128)	-	(92,128)	(120,181)	-	(120,181)
	<u>571,975</u>	<u>-</u>	<u>571,975</u>	<u>580,826</u>	<u>-</u>	<u>580,826</u>