



TACS WALES			Charity No (if any)	1139866	CC39a
Annual accounts for the period					
Period start date	01.01.2021	To	Period end date	31.12.2021	

## Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Incoming resources (Note 3)</b>						
Student Fees		20,985	-	-	20,985	9,518
Membership Fees		800	-	-	800	-
Sponsors		-	-	-	-	-
Charity Money Boxes		2,221	-	-	2,221	-
Fundraising events		-	-	-	-	-
Education		2,052	-	-	2,052	557
Arts and Culture		540	-	-	540	-
Sports		-	-	-	-	-
Entertainments		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>	S01	26,598	-	-	26,598	10,075
<b>Resources expended (Notes 4-7)</b>						
Rent, rates and Insurance		1,285	-	-	1,285	2,672
Reimbursement of Volunteers Expenses		10,190	-	-	10,190	7,870
Printing , Postage and Stationery		-	-	-	-	-
Cost of fundraising events		-	-	-	-	-
Education		2,525	-	-	2,525	611
Arts and Culture		542	-	-	542	-
Sports		-	-	-	-	-
Entertainments		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Travel		-	-	-	-	-
Food		-	-	-	-	93
legal and professional fees		48	-	-	48	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>	S02	14,590	-	-	14,590	11,246
<b>Net incoming/(outgoing) resources before transfers</b>	S03	12,009	-	-	12,009	1,171
<b>Gross transfers between funds</b>	S04	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	S05	12,009	-	-	12,009	1,171
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
<b>Net movement in funds</b>	S08	12,009	-	-	12,009	1,171
<b>Total funds brought forward</b>	S09	5,096	-	-	5,096	6,267
<b>Total funds carried forward</b>	S10	17,105	-	-	17,105	5,096

## Section B

## Balance sheet

	Note	Total this year £
<b>Fixed assets</b>		F01
<b>Tangible assets</b> (Note 8)	B01	-
	B02	-
<b>Investments</b> (Note 9)	B03	-
<b>Total fixed assets</b>	B04	-
<b>Current assets</b>		
<b>Stock and work in progress</b>	B05	-
<b>Debtors</b> (Note 10)	B06	9,503
<b>(Short term) investments</b>	B07	-
<b>Cash at bank and in hand</b>	B08	9,226
<b>Total current assets</b>	B09	18,729
<b>Creditors: amounts falling due within one year</b> (Note 11)	B10	1,604
<b>Net current assets/(liabilities)</b>	B11	17,125
<b>Total assets less current liabilities</b>	B12	17,125
<b>Creditors: amounts falling due after one year</b> (Note 11)	B13	-
<b>Provisions for liabilities and charges</b>	B14	-
<b>Net assets</b>	B15	17,125
<b>Funds of the Charity</b>		
<b>Unrestricted funds</b>	B16	17,125
<b>Designated funds</b>	B17	-
<b>Total unrestricted funds</b>		17,125
<b>Restricted income funds</b> (Note 12)	B18	-
<b>Endowment funds</b> (Note 12)	B19	-
<b>Total funds</b>	B20	17,125

Signed by one or two trustees on behalf of all the trustees

Signature

N .Baskaran

S. Surendran

Signed

Signed



**Total last year**  
**£**

F02

-
-
-
-

-
5,768
-
6,593
12,361

7,265
-------

5,096
-------

5,096
-------

-
-

5,096
-------

5,096
-
5,096
-
-

5,096
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Date of approval

31.01.2022
31.01.2022

## Note 1 Basis of preparation

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2019
- and with\* ☒ Accounting Standards;
- or ☐ Financial Reporting Standards for Charities 2019
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been used***

\* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then tick the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation basis) except for the following).

***Give details in this box of any material changes that have been made***

§ if no changes have been made to accounting policies then delete this section

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§ if no changes have been made to accounts for previous periods then delete this section)

***Give details in this box of any material changes that have been made***

§§ if no changes have been made to accounts for previous periods then delete this section

## ccounts

st (except that investments are shown at market  
nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

***followed.***

then please tick "Accounting Standards";  
ted to those required by the FRSSE, then please tick  
n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (§

***ve been made.***

hese words.

§ except for the following).

***ve been made.***

en delete these words.

## Note 2

## Accounting policies

***This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.***

**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

### Note 3 Analysis of incoming resources

### Note 3 Analysis of incoming resources

***Incoming resources may be further analysed if this would help the reader o***

Fundraising events	Analysis	Unrestr	restric
		icted £	ted £
	Education		
	Book Sales		
	Examination Fees		
	<b>Total</b>		

<b>Fundraising events</b>	Arts and Culture		
	X'Mas Day. R/Tickets		
	Donations		
	<b>Total</b>		

Fundraising events	Sports		
	Food Sales		
	Sponsors		
	Raffle Tickets		
	<b>Total</b>		

<b>Fundraising events</b>	Entertainment		
	Annual Day		
	Raffles		
	Photos and CDs		
	Donations		
	Foods		
	<b>Total</b>		

<b>Total</b>		

<b>Total</b>		


**Total**





***f the accounts.***

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
	557
859	-
1,193	-
-	-
2,052	557

-	-
380	
160	-
-	-
540	-

-	-
-	
-	
-	
-	-

-	-
-	-
	-
	-
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	-
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-	-

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-	-
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-	-
-	-

-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader

	Analysis	Unrestricted £	Restricted £
<b>Cost of fundraising events</b>	Education		
	Book	1158	
	Examination Fees	1193	
	Gifts-Books	120	
	Travelling		
	Food	54	
	Teachers Training		
	<b>Total</b>	<b>2,525</b>	
<b>Cost of fundraising events</b>	Arts and Culture		
	Miruthangam		
	Saraswathi Pooja		
	X'mas Day	541.56	
	<b>Total</b>	<b>542</b>	
<b>Cost of fundraising events</b>	Sports		
	Trophies		
	Food and Drinks		
	Raffles		
	Others		
	Ground		
	<b>Total</b>		
<b>Cost of fundraising events</b>	Entertainment		
	Annual Day		
	Rent		
	Food		
	Book		
	Medals		
	Others		
	<b>Total</b>	<b>-</b>	

of the accounts.

This year £	Last year £
	611
1,158	-
1,193	-
120	-
	-
54	-
	-
-	-
2,525	611

-	-
	-
	-
542	
-	-
-	-
-	-
-	-
542	-

-	-
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-	
-	-
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-	-
-	-

**Section C****Notes to the accounts****Note 5****Details of certain items of expenditure****5.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses have been incurred, please enter 'None' in the appropriate box(es).*

**Number of trustees who were paid expenses**

**Nature of the expenses**

**Total amount paid**

This year
£

**5.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts or other services provided by your independent examiner or auditor. If nothing was paid please enter 'None' in the appropriate box(es).*

**Independent examiner's or auditors' fees for reporting on the accounts**

**Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor**

This year £

(

**cket expenses  
es were paid,**

Last year
£

**ounts and other  
ase enter NONE in**

Last year £

**Section C****Notes to the accounts****Note 6****Paid employees**

*Please complete this note if the charity has any employees.*

**6.1 Staff Costs**

	This year £
Gross wages, salaries and benefits in kind	-
Employer's National Insurance costs	-
Pension costs	-
Total staff costs	-

**6.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	This year Number
	-
	-
	-
	-
Total	-

**6.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £
The costs of the scheme to the charity for the year	
The amount of any contributions outstanding at the year end	
The amount of any contributions prepaid at the year end	

(c)

Last year £
-
-
-
-
-

Last year Number
-
-
-
-
-

Last year £



**Note 7****Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**7.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £
	-
	-
	-
	-
	-
	-
	-
<b>Total</b>	-

**7.2 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant at each institution listed. Sufficient information should be given to provide a reasonable overview of the range of institutions supported.*

Names of institutions	Purpose

**Total grants to institutions**

(

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Grants to individuals Total amount £
-
-
-
-
-
-
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-

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le understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-

**Note8**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	-	-	-	-	-

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					
Balance brought forward	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	-	-	-	-	-

**8.3 Net book value**

Brought forward	-	-	-	-	-
Carried forward	-	-	-	-	-

**8.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of va*

- \* The "transfers" row is for movements between fixed asset categories.*
- \*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line, Reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated useful life (in years); for reducing balance, what is the percentage annual deduction.*



Total	
£	
	-
	-
	-
	-
	-
	-

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	-
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	-
	-
	-
	-
	-

	-
	-

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**Note 9 Investment assets**

**Please complete this note if the charity has any investment assets.**

**9.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

**Please provide below:**

**9.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.**

**9.3 A breakdown of the income from investments agreeing with SOFA.**

**Analysis of investments**

	9.2 Market value at year end
	£
<b>Investment properties</b>	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-
<b>Securities not listed on a recognised Stock Exchange</b>	-
<b>Cash held as part of the investment portfolio</b>	-
<b>Other investments</b>	-
<b>Total</b>	-

**9.4 Material investment holdings**

**If any investments are material in terms of their value (for example each represents more than 5% of the value of the charity's total investments) please provide details.**

	Market value at year end
	£
<b>Investment held</b>	-

	-
	-
	-
Total	-



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e balance

9.3 Income from investments for the year £
-
-
-
-
-
-
-
-

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**Section C****Notes to the accounts****Note 10 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income**

Amounts falling due within one year		Amounts after moratorium
This year £	Last year £	This year £
9,503	3,571	-
-	-	-
-	-	-
-	-	-
<b>Total</b>	<b>9,503</b>	<b>3,571</b>

**Note 11 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**11.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income**

Amounts falling due within one year		Amounts after moratorium
This year £	Last year £	This year £
-	-	-
1,604	7,265	-
-	-	-
-	-	-
<b>Total</b>	<b>1,604</b>	<b>7,265</b>

**11.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of please provide details.*

**(cont)**

<b>Training due in more than one year</b>
<b>Last year £</b>
-
-
-
-
-

<b>Training due in more than one year</b>
<b>Last year £</b>
-
-
-
-
-
-

***the charity***

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**Section C****Notes to the accounts****Note 12 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**12.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity;
- other funds.

<b>Fund Name</b>	<b>Type PE, EE, R or other</b>	<b>Purpose and restrictions</b>

**12.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the relevant columns of the Statement of Financial Activities.*

<b>Fund names</b>	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Funds</b>	-	-	-	-

**12.3 Transfers between funds**

*Please give details of any transfers between funds.*

<b>From Fund (Name)</b>	<b>To Fund (Name)</b>	<b>Reason</b>

## 12.4 Analysis of net assets between funds

**Fixed assets**  
**Investments**  
**Net current assets**  
**Creditors due in more  
than one year and  
provisions**  
**Total net assets**

<b>Unrestricted funds</b>	<b>Restricted funds</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-



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***stricted and endowment***

<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-

	<b>Amount</b>

<b>Endowed funds £</b>	<b>Total £</b>
-	-
-	-
-	-
-	-



**Note 13****Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses note 5) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.*

**13.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to or for other related parties by the charity or any institution or company connected with it.*

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £

**13.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.*

	Name of trustee or related party	Legal authority	Amount
			This year £
<b>Due to trustees and related parties</b>			
<b>Due from trustees and related parties</b>			

**13.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

**(co**

**explained in  
actions to**

**aid to a trustee**

or benefit value
Last year £

**ed parties by**

t owing
Last year £

**h a trustee or**

Last year £

<b>Note 14</b>	<b>Additional Disclosures</b>
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

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**Income categories**

Donations, legacies and Grants  
Fundraising events  
Sponsors  
Membership Fees  
Charity Money Boxes  
Student Fees

**Expenditure categories**

Reimbursement of Volunteers Expenses  
Cost of fundraising events  
Rent, rates and Insurance  
Repairs and maintenance  
Light and heat  
Printing , Postage and Stationery  
Donations and Grants  
legal and professional fees  
bank charges and interest  
Travel  
Food

To edit the lists replace existing categories on either list with the new headings you prefer to use.