

Registered Charity Number
1147539

Unaudited Financial Statements for Year Ended 31 July 2025
for
Wycombe Tamils Community Association

134 Totteridge Road
High wycombe
HP13 6HZ

Wycombe Tamils Community Association
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Year ended 31 July 2025

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**Independent Examiner's Report to the Trustees of
Wycombe Tamils Community Association**

I report on the accounts for the period ended 31 July 2025 set out in the following pages.

Respective responsibilities of trustees and examiner

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

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 145(5)B of the 2011 Act); and
- to state whether particular matters have gone to my attention.

Basis of the 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 you as 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 statements below.

Independent examiner's statement

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 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

R Kalaiyalahan

23 March 2026
R Kalaiyalahan
KS & Co Accountants
177 Hook Road
Surbiton, Surrey. KT6 5AR

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Wycombe Tamils Community Association

Uchi Murugan Koyil

134 Totteridge Road, High Wycombe, Buckinghamshire HP13 6HZ

Registered Charity Number: 1147539

ANNUAL REPORT

For the Year Ended 31 July 2025

Trustees and Officers

Life Trustees

The Life Trustees are the governing body of the WTCA. They have served since the establishment and registration of the Trust in 2012.

In accordance with the Constitution adopted at the Annual General Meeting held on 16 December 2017, the Trust shall consist of:

- Three permanent Life Trustees; and
- Two elected Trustees appointed for a two-year term through the AGM process.

The permanent Life Trustees are full members who have each contributed a life membership donation of £5,000. The additional two Trustees are elected by members at the Annual General Meeting with the approval of life Trustees.

Current Life Trustees

1. Mr. S. Srirajan – Chairman / Secretary
2. Mr. N. Logeswaran – Treasurer
3. Mr. P. Ganeshalingam

Governance and Committee Transition

The elected Executive Committee for the period from 1 August 2023 to 31 July 2025 failed to convene an Annual General Meeting despite several reminders and did not fulfil its constitutional responsibilities within the required six-month period.

Consequently, the Trustee Chairman dissolved the Executive Committee on 1 January 2026 and called for an Annual General Meeting to be held on 8 February 2026.

However, the election for the Executive Committee for the 2025–2027 term could not proceed due to the absence of the required quorum.

In accordance with the organisation's Constitution, the Trustees will continue to administer and manage the Association until a valid AGM or Extraordinary General Meeting (EGM) is successfully convened.

To ensure continuity of community services, religious activities, and administrative stability, the Board of Trustees has temporarily assumed full governance responsibilities and will continue to function as the acting Executive Committee until a new committee is duly elected.

Employees

The Trust currently employs two religious workers:

- Mr. Rajakumar
- Mr. Shinthujan

Bankers

HSBC Bank

P O Box 260
46 Broadway
Ealing, London W5 5JR

Lloyds Bank

P O Box 1000
Andover BX1 1LT

Annual Report of the WTCA Trustees

For the Year Ended 31 July 2025

The Trustees present their Annual Report and Financial Statements for the year ended 31 July 2025 in accordance with the Charities Act 1993.

The Trustees confirm that the financial statements comply with:

- the requirements of the Charities Act;
- the Trust Deed; and
- the Charities Statement of Recommended Practice (SORP).

Structure, Governance and Management

Governing Document

The Charity is governed by its Trust Deed and Constitution.

Organisational Management

The Trustees are legally responsible for the overall governance and management of the Charity, including the preparation and approval of the annual accounts and annual report.

The day-to-day administration and implementation of policies are ordinarily carried out by the Executive Committee under the supervision of the Trustees.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud, financial irregularities, and operational errors.

Objects, Aims, Objectives and Activities

Charitable Objects

The Charity's objectives, as set out in the Trust Deed, are:

- To provide and maintain a place of Hindu worship.
- To educate younger generations in Hindu religious studies, traditional methods of worship, and cultural activities.
- To offer awards and scholarships to outstanding students in Hindu religious studies.
- To establish and maintain a library relating to Saiva Hindu religion and associated social and cultural affairs in both English and Tamil.
- To establish and maintain nursery and Hindu religious educational institutions for the benefit of the community.
- To provide and assist elderly and disabled persons with transport facilities to places of worship.
- To publish and distribute written and printed materials, pamphlets, books, recordings, and related materials that further the Charity's objectives.
- To purchase, lease, hire, or otherwise acquire property and rights necessary for promoting the objectives of the Trust, including constructing and maintaining buildings for its activities.
- Subject to legal requirements, to sell, lease, mortgage, or otherwise dispose of Trust property or assets where appropriate.
- To raise funds and receive contributions, subscriptions, and donations in support of the Charity's objectives, provided that the Trust does not undertake permanent trading activities.
- To invest surplus funds not immediately required for the Charity's objectives in suitable investments, securities, or property in accordance with applicable laws and regulations.

Grant-Making Policy

In accordance with the Trust Deed, scholarships, grants, prizes, and other awards may be provided from unrestricted funds to support students whose education and future prospects may otherwise be adversely affected by financial hardship.

Volunteers

The Trust continues to benefit greatly from the dedication and support of volunteers who assist with fundraising, religious, and cultural activities. The Trustees express their sincere appreciation for their continued and valuable contributions.

Review of Achievements and Performance

Operational Performance

Religious and cultural activities, including annual festivals and community events, were conducted successfully and to a high standard during the year.

The Trustees acknowledge with gratitude the continued support of devotees, donors, volunteers, and well-wishers whose contributions have enabled the Trust to continue serving the community effectively.

Fundraising Performance

The Trust is currently considering launching a future fundraising appeal to support the expansion and improvement of the premises in order to better meet the growing needs of the community, particularly young people, elderly persons, and individuals with disabilities.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom accounting standards.

The Trustees are required to:

- prepare accounts that comply with the Charities SORP and applicable accounting standards;
- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgements and estimates; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are also responsible for maintaining proper accounting records that:

- disclose the financial position of the Charity with reasonable accuracy at any time; and
- enable them to ensure that the financial statements comply with charity law and regulations.

In addition, the Trustees are responsible for safeguarding the assets of the Charity and for taking reasonable steps to prevent and detect fraud, errors, and other irregularities.

Approved by the Board of Trustees on 05 April 2026.

Signed on behalf of the Board of Trustees:



S. Sriranjana
Trustee Chairman

Wycombe Tamils Community Association
Detailed Statements of Financial Activities
for the year ended 31 July 2025

	Notes	<u>2025</u> £	<u>2024</u> £
<u>Incoming resources</u>			
Donations and other income	1	191,251	163,667
Gift aid claim	1	-	33,882
Bank interest income		32	87
Total incoming resources		191,283	197,636
<u>Resources expended</u>			
Venue hire and festival costs		3,651	3,786
Wages and salaries		25,023	40,840
Advertising and marketing		-	500
Light and heat		9,626	7,747
Insurance		2,802	2,646
Cleaning, maintenance and services		4,477	5,051
Printing, postage and stationery		324	208
Accountancy fees		600	600
Telecommunication and data		586	1,216
Goods purchased from overseas		8,214	
Poosai items for Temple		47,774	44,915
Bank charges		519	493
Bank loan interest		6,587	7,857
Miscellaneous expenses		300	1,210
Donation made		18,153	20,956
Depreciation		375	375
Total resources expended		129,011	138,400
Net movements in funds		62,272	59,237
<u>Reconciliation of funds:</u>			
Total funds brought forwards		437,271	378,034
Total funds carried forwards		499,544	437,271

Wycombe Tamils Community Association
Balance Sheet
as at 31 July 2025

		Unrestricted Funds 2025 £	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £	Unrestricted Funds 2024 £
Fixed assets					
Freehold property	2	533,942		533,942	
Other assets	3	50,375		50,750	
			584,317		584,692
Current assets					
Debtors		14,900		12,250	
Cash at bank & hand	4	49,966		15,589	
Cash in hand		6,741		5,220	
			71,607		33,059
Creditors:					
Other creditors & accruals		(1,800)		(7,945)	
Loan from trustees		(86,109)		(86,109)	
Bank loan		(68,472)		(86,426)	
			(156,381)		(180,480)
Total assets less current liabilities			499,543		437,271
			499,543		437,271
Represented by,					
Opening unrestricted funds			437,271		378,034
Movement in fund on this year activities			62,272		59,237
Total Funds			499,543		437,271

Wycombe Tamils Community Association
Notes to the Financial Statements for the year ended 31 July 2025

1 Income: Donations including Gift Aid Claim

	£
Donation	191,251
Gift Aid Claim 2024	-
	191,251

2 Freehold:

Freehold purchases: Bridge Street b/fwd	533,942
Fittings and permanent goods	-
	533,942
Freehold purchases: Bridge Street c/fwd	

3 Other fixed assets

Cost	
Balance b/fwd - 01.08.2024	51,875
Additions	-
Balance c/fwd - 31.07.2025	51,875
Depreciation	
Balance b/fwd - 01.08.2024	1,125
Charge for the year	375
Balance c/fwd - 31.07.2025	1,500
Net book value	50,375

4 Cash at Bank and Hand

BMM	10
WTCA	810
UMK	5,622
Kalvikoodam	2,508
Lloyds	17,846
Cash in hand (Square card)	23,170
Cash in hand	6,741
	56,707

Bank/Cash Reconciliation:

Opening Fund	20,809
Donations received	191,283
Total expenditure	(128,636)
Debtors	(2,650)
Creditors	(6,145)
Loan repayment	(17,954)
Closing fund	56,707

Mr N Logeswaran
Trustee/Tresurer

12/05/2026