

WORLD TAMILS HISTORICAL SOCIETY

England & Wales · Charity number 1170343

Details

Status Registered

Legal form Charitable company

Company number [09645816](#)

Registered 2016-11-23

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

Contact

Address 227a Preston Road
Wembley
HA9 8NF

Phone 07961990508

Email worldtamilshistoricalsocietyuk@gmail.com

Website wthsoxford.com

Activities

Objects: 4.1 TO PROMOTE TAMIL CULTURE; AND4.2 TO PRESERVE AND INTERPRET TAMIL HISTORY AND CULTURE FOR THE EDUCATION AND ENJOYMENT OF PRESENT AND FUTURE GENERATIONS.

Activities: Promote Tamil culture and to preserve and interpret Tamil history and culture for education and enjoyment of present and future generations.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£218,792	£87,858	-	-
2024-06-30	£98,611	£97,766	-	-
2023-06-30	£171,393	£100,869	-	-
2022-06-30	£156,818	£73,648	-	-
2021-06-30	£90,532	£96,791	-	-

Trustees

Name	Role	Appointed
Suganthakumaran Nallanathan	Chair	2016-08-15
Ambalawanar Ahilawanar		2026-01-19
Geetharathanan Kulasegaram		2019-06-23
KAMALADEVI SKANTHATHEVA		2016-08-15
Kandiah Balakrishnan		2026-01-19
Kulasingham Chandramohan		2022-11-27
Mrs Suganthi Suganthakumaran		2016-08-15
Sathiyaruban Kanagasingam		2019-06-01
Sathiyavaani Kokularamanan		2019-06-01
Varatharajah Vasanthakumar		2026-01-19
Visahan Nadarajah		2026-01-19

WORLD TAMILS HISTORICAL SOCIETY

England & Wales - Charity number 1170343

Accounts

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees

FOR THE YEAR ENDED 30 JUNE 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09645816 (England and Wales)

Registered Charity number
1170343

Registered office
227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman

Mrs K Skanthatheva
T Logeswaran
S Kanagasingam
Mrs S Kokularamanan
G Kulasegaram
Mrs S Suganthakumaran
M Arumugam
K Chandramohan

Company Secretary

N Suganthakumaran

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of World Tamils Historical Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Objectives of the Charity

1. Promoting Tamil culture
2. Preserve and interpret Tamil history and culture for the education, enjoyment of present and future generations
3. To advance the Hindu religion , particularly but not exclusively by running a temple in Banbury
4. To Advance the Roman Catholic religion, particularly but not exclusively by running a church in Banbury.

Achievement and Performance

Charity was able to start the ground work for the community building, by demolishing the old barn. The foundation for the community building has been completed. We are proceeding with the second stage of the development.

Fund Raising

During this year, funds raised via monthly membership fees and donations during monthly remembrance event held in the charity's premises. In addition, funds were raised for the building project.

Future Plan

Charity will continue to raise funds to build the second stage of the community building.

Approved by order of the board of trustees on 31st March 2026 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

World Tamils Historical Society

Charity No. 1170343

Company No. 09645816

Trustees' Report and Unaudited Accounts

30 June 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. O9645816

Charity No. 1170343

Registered Office

227 Preston Road

Wembley

Middlesex

HA9 8NF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. ARUMGAM

K. CHANDRAMOHAN

S. KANAGASINGAM

S. KANDIAH (Resigned 17 July 2025)

S. KOKULARAMANAN

G. KULASEGARAM

T. LOGESWARAN (Resigned 6 January 2026)

J.N. PACKIANATHAN (Resigned 15 August 2025)

K. SKANTHATHEVA

N. SUGANTHAKUMARAN

S. SUGANTHAKUMARAN

Accountants

Amity Services Ltd

4 Whitchurch Parade

Whitchurch Lane

Edgware

HA8 6LR

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

World Tamils Historical Society
Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. SKANTHATHEVA
Trustee
31 March 2026

Independent Examiner's Report to the trustees of World Tamils Historical Society

I report to the charity trustees on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jebarson William ACCA
Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edgware

HA8 6LR
31 March 2026

World Tamils Historical Society
Statement of Financial Activities
for the year ended 30 June 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	218,740	218,740	79,375
Other trading activities	5	-	-	19,000
Investments	6	52	52	236
Total		218,792	218,792	98,611
Expenditure on:				
Other	7	87,858	87,858	97,766
Total		87,858	87,858	97,766
Net gains on investments		-	-	-
Net income		130,934	130,934	845
Transfers between funds		-	-	-
Net income before other gains/(losses)		130,934	130,934	845
Other gains and losses				
Net movement in funds		130,934	130,934	845
Reconciliation of funds:				
Total funds brought forward		511,938	511,938	511,093
Total funds carried forward		642,872	642,872	511,938

World Tamils Historical Society
 Summary Income and Expenditure Account
 for the year ended 30 June 2025

	2025 £	2024 £
Income	218,740	98,375
Interest and investment income	52	236
Gross income for the year	<u>218,792</u>	<u>98,611</u>
Expenditure	48,904	53,973
Interest payable	38,954	42,038
Total expenditure for the year	<u>87,858</u>	<u>96,011</u>
Net income before tax for the year	130,934	2,600
Tax payable	-	(1,755)
Net income for the year	<u><u>130,934</u></u>	<u><u>845</u></u>

World Tamils Historical Society

Balance Sheet

at 30 June 2025

Company No. O9645816	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,636,763	1,439,643
		<u>1,636,763</u>	<u>1,439,643</u>
Current assets			
Debtors	10	987	85
Cash at bank and in hand		18,039	9,290
		<u>19,026</u>	<u>9,375</u>
Creditors: Amount falling due within one year	11	(96,449)	(17,755)
Net current liabilities		<u>(77,423)</u>	<u>(8,380)</u>
Total assets less current liabilities		1,559,340	1,431,263
Creditors: Amounts falling due after more than one year	12	(916,468)	(919,325)
Net assets excluding pension asset or liability		<u>642,872</u>	<u>511,938</u>
Total net assets		<u><u>642,872</u></u>	<u><u>511,938</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		642,872	511,938
		<u>642,872</u>	<u>511,938</u>
Reserves	13		
Total funds		<u><u>642,872</u></u>	<u><u>511,938</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 March 2026

And signed on its behalf by:

K. SKANTHATHEVA

Trustee

31 March 2026

World Tamils Historical Society
Statement of Cash flows
for the year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	130,934	845
Adjustments for:		
Dividends, interest and rents from investments	(52)	(236)
Increase in trade and other receivables	(902)	(85)
Increase in trade and other payables	93,794	15,955
Net cash provided by operating activities	<u>223,774</u>	<u>16,479</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(197,120)	(5,500)
Dividends, interest and rents from investments	52	236
Net cash used in investing activities	<u>(197,068)</u>	<u>(5,264)</u>
Cash flows from financing activities		
Repayment of borrowings	(17,957)	(30,189)
Net cash used in financing activities	<u>(17,957)</u>	<u>(30,189)</u>
Net increase/(decrease) in cash and cash equivalents	8,749	(18,974)
Cash and cash equivalents at the beginning of the year	9,290	28,264
Cash and cash equivalents at the end of the year	<u>18,039</u>	<u>9,290</u>
Components of cash and cash equivalents		
Cash and bank balances	18,039	9,290
	<u>18,039</u>	<u>9,290</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	79,375	79,375
Other trading activities	19,000	19,000
Investments	236	236
Total	<u>98,611</u>	<u>98,611</u>
Expenditure on:		
Other	97,766	97,766
Total	<u>97,766</u>	<u>97,766</u>
Net income	<u>845</u>	<u>845</u>
Net income before other gains/(losses)	845	845
Other gains and losses:		
Net movement in funds	<u>845</u>	<u>845</u>
Reconciliation of funds:		
Total funds brought forward	511,093	511,093
Total funds carried forward	<u><u>511,938</u></u>	<u><u>511,938</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	218,740	218,740	79,375
	<u>218,740</u>	<u>218,740</u>	<u>79,375</u>

5 Income from other trading activities

	Total 2025 £	Total 2024 £
	-	19,000
	<u>-</u>	<u>19,000</u>

6 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
	52	52	236
	<u>52</u>	<u>52</u>	<u>236</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Event Costs	5,180	5,180	-
Bank loan and overdraft interest payable	38,954	38,954	42,038
Corporation tax charge/(credit)	-	-	1,755
Premises costs	24,012	24,012	31,458
General administrative costs	9,718	9,718	8,020
Legal and professional costs	9,994	9,994	14,495
	<u>87,858</u>	<u>87,858</u>	<u>97,766</u>

8 Staff costs
No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2024	1,439,643	1,439,643
Additions	197,120	197,120
At 30 June 2025	<u>1,636,763</u>	<u>1,636,763</u>
Net book values		
At 30 June 2025	<u>1,636,763</u>	<u>1,636,763</u>
At 30 June 2024	<u>1,439,643</u>	<u>1,439,643</u>

10 Debtors

	2025	2024
	£	£
Other debtors	987	85
	<u>987</u>	<u>85</u>

11 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Corporation tax	400	1,755
Other creditors	71,049	6,000
Accruals	25,000	10,000
	<u>96,449</u>	<u>17,755</u>

12 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	501,368	519,325
Other loans	400,000	400,000
Other creditors	15,100	-
	<u>916,468</u>	<u>919,325</u>

13 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	511,938	218,792	(87,858)	642,872
	<u>511,938</u>	<u>218,792</u>	<u>(87,858)</u>	<u>642,872</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,636,763	1,636,763
Net current assets	(77,423)	(77,423)
Creditors due in more than one year and provisions	(916,468)	(916,468)
	<u>642,872</u>	<u>642,872</u>

15 Reconciliation of net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash and cash equivalents	9,290	8,749	18,039
	<u>9,290</u>	<u>8,749</u>	<u>18,039</u>
Borrowings	(400,000)	-	(400,000)
Bank loans	(519,325)	17,957	(501,368)
	<u>(919,325)</u>	<u>17,957</u>	<u>(901,368)</u>
Net debt	<u>(910,035)</u>	<u>26,706</u>	<u>(883,329)</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

World Tamils Historical Society
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	218,740	218,740	79,375
	<u>218,740</u>	<u>218,740</u>	<u>79,375</u>
Other trading activities	-	-	19,000
	<u>-</u>	<u>-</u>	<u>19,000</u>
Investments	52	52	236
	<u>52</u>	<u>52</u>	<u>236</u>
Total income and endowments	218,792	218,792	98,611
Expenditure on:			
Other expenditure			
Event Costs	5,180	5,180	-
Bank loan and overdraft interest payable	38,954	38,954	42,038
Corporation tax charge/(credit)	-	-	1,755
	<u>44,134</u>	<u>44,134</u>	<u>43,793</u>
Premises costs			
Rates	6,679	6,679	6,203
Light, heat and power	15,460	15,460	14,221
Premises cleaning	240	240	228
Premises repairs and maintenance	1,633	1,633	10,806
	<u>24,012</u>	<u>24,012</u>	<u>31,458</u>
General administrative costs, including depreciation and amortisation			
Bank charges	1,283	1,283	1,057
Equipment expensed	1,816	1,816	-
Equipment leasing and hire charges	1,032	1,032	996
General insurances	1,254	1,254	1,144
Advertising	1,750	1,750	1,900
Postage and couriers	22	22	942
Software, IT support and related costs	655	655	628
Stationery and printing	534	534	129
Subscriptions	-	-	177
Sundry expenses	400	400	-

World Tamils Historical Society
Detailed Statement of Financial Activities

Telephone, fax and broadband	972	972	1,047
	<u>9,718</u>	<u>9,718</u>	<u>8,020</u>
Legal and professional costs			
Audit/Independent examination fees	2,908	2,908	1,618
Consultancy fees	7,086	7,086	12,877
	<u>9,994</u>	<u>9,994</u>	<u>14,495</u>
Total of expenditure of other costs	<u>87,858</u>	<u>87,858</u>	<u>97,766</u>
Total expenditure	87,858	87,858	97,766
Net gains on investments	-	-	-
	<u>130,934</u>	<u>130,934</u>	<u>845</u>
Net income			
Net income before other gains/(losses)	130,934	130,934	845
Other Gains	-	-	-
	<u>130,934</u>	<u>130,934</u>	<u>845</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	511,938	511,938	511,093
Total funds carried forward	<u>642,872</u>	<u>642,872</u>	<u>511,938</u>

Independent Examiner's Report to the trustees of World Tamils Historical Society

I report to the charity trustees on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jebarson William ACCA
Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edware

HA8 6LR
31 March 2026

WORLD TAMILS HISTORICAL SOCIETY

England & Wales - Charity number 1170343

Accounts

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees

FOR THE YEAR ENDED 30 JUNE 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09645816 (England and Wales)

Registered Charity number
1170343

Registered office
227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman

Mrs K Skanthatheva
T Logeswaran MAAT, FCCA
S Kanagasingam
Mr S Kandiah FCA
Mrs S Kokularamanan
G Kulasegaram
J N Packianathan
Mrs S Suganthakumaran
M Arumugam
K Chandramohan

Company Secretary

N Sugunthakumaran

Accountants

Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edgware
Middlesex HA8 6LR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of World Tamils Historical Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Objectives Of The Charity

1. Promoting tamil culture
2. Preserve and interpret tamil history and culture for the education, enjoyment of present and future generations
3. To advance the Hindu religion , particularly but not exclusively by running a temple in Banbury
4. To Advance the Roman Catholic religion, particularly but not exclusively by running a church in Banbury.

Achievement and Performance

Charity was able to start the ground work for the community building, by demolishing the old barn.

Fund Raising

During this year funds raised via monthly membership fees and donations during monthly remembrance event held in the charity's premises.

Future Plan

Charity has started working on raising the funds for the community building.

Approved by order of the board of trustees on 31st March 2025 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

World Tamils Historical Society

Charity No. 1170343

Company No. 09645816

Trustee's Report and Unaudited Accounts

30 June 2024

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 09645816

Charity No. 1170343

Registered Office

227 Preston Road

Wembley

Middlesex

HA9 8NF

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

K. SKANTHATHEVA

Accountants

Amity Accountants

4 Whitchurch Parade

Whitchurch Lane

Edgware

HA8 6LR

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. SKANTHATHEVA

Trustee

28 February 2025

World Tamils Historical Society
Statement of Financial Activities
for the year ended 30 June 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	79,375	79,375	171,356
Other trading activities	5	19,000	19,000	-
Investments	6	236	236	37
Total		98,611	98,611	171,393
Expenditure on:				
Raising funds	7	-	-	23,502
Other	8	97,766	97,766	77,367
Total		97,766	97,766	100,869
Net gains on investments		-	-	-
Net income		845	845	70,524
Transfers between funds		-	-	-
Net income before other gains/(losses)		845	845	70,524
Other gains and losses				
Net movement in funds		845	845	70,524
Reconciliation of funds:				
Total funds brought forward		511,093	511,093	440,569
Total funds carried forward		511,938	511,938	511,093

World Tamils Historical Society
 Summary Income and Expenditure Account
 for the year ended 30 June 2024

	2024 £	2023 £
Income	98,375	171,393
Interest and investment income	236	-
Gross income for the year	<u>98,611</u>	<u>171,393</u>
Expenditure	53,973	74,160
Interest payable	42,038	26,709
Total expenditure for the year	<u>96,011</u>	<u>100,869</u>
Net income before tax for the year	2,600	70,524
Tax payable	(1,755)	-
Net income for the year	<u><u>845</u></u>	<u><u>70,524</u></u>

World Tamils Historical Society

Balance Sheet

at 30 June 2024

Company No. 09645816	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,439,643	1,434,143
		<u>1,439,643</u>	<u>1,434,143</u>
Current assets			
Debtors	11	85	-
Cash at bank and in hand		9,290	28,264
		<u>9,375</u>	<u>28,264</u>
Creditors: Amount falling due within one year	12	(17,755)	(1,800)
Net current (liabilities)/assets		<u>(8,380)</u>	<u>26,464</u>
Total assets less current liabilities		1,431,263	1,460,607
Creditors: Amounts falling due after more than one year	13	(919,325)	(949,514)
Net assets excluding pension asset or liability		<u>511,938</u>	<u>511,093</u>
Total net assets		<u><u>511,938</u></u>	<u><u>511,093</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		511,938	511,093
		<u>511,938</u>	<u>511,093</u>
Reserves	14		
Total funds		<u><u>511,938</u></u>	<u><u>511,093</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 28 February 2025

And signed on its behalf by:

K. SKANTHATHEVA

Trustee

28 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	171,356	171,356
Other	37	37
Total	<u>171,393</u>	<u>171,393</u>
Expenditure on:		
Raising funds	23,502	23,502
Other	77,367	77,367
Total	<u>100,869</u>	<u>100,869</u>
Net income	<u>70,524</u>	<u>70,524</u>
Net income before other gains/(losses)	70,524	70,524
Other gains and losses:		
Net movement in funds	<u>70,524</u>	<u>70,524</u>
Reconciliation of funds:		
Total funds brought forward	440,569	440,569
Total funds carried forward	<u><u>511,093</u></u>	<u><u>511,093</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	<u>79,375</u>	<u>79,375</u>	<u>171,356</u>
	<u><u>79,375</u></u>	<u><u>79,375</u></u>	<u><u>171,356</u></u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental Income	<u>19,000</u>	<u>19,000</u>	<u>-</u>
	<u><u>19,000</u></u>	<u><u>19,000</u></u>	<u><u>-</u></u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest Income	<u>236</u>	<u>236</u>	<u>37</u>
	<u><u>236</u></u>	<u><u>236</u></u>	<u><u>37</u></u>

7 Expenditure on raising funds

	Total 2024 £	Total 2023 £
<i>Costs of generating voluntary income</i>		
Tree Plantation	-	23,502
	<u>-</u>	<u>23,502</u>

8 Other expenditure

	Unrestricted £	Total 2024 £	Total 2023 £
Bank loan and overdraft interest payable	42,038	42,038	26,709
Corporation tax charge/(credit)	1,755	1,755	-
Premises costs	31,458	31,458	32,537
General administrative costs	8,020	8,020	7,183
Legal and professional costs	14,495	14,495	10,938
	<u>97,766</u>	<u>97,766</u>	<u>77,367</u>

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2023	1,434,143	1,434,143
Additions	5,500	5,500
At 30 June 2024	<u>1,439,643</u>	<u>1,439,643</u>
Net book values		
At 30 June 2024	<u>1,439,643</u>	<u>1,439,643</u>
At 30 June 2023	<u>1,434,143</u>	<u>1,434,143</u>

11 Debtors

	2024 £	2023 £
Other debtors	85	-
	<u>85</u>	<u>-</u>

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Corporation tax	1,755	-
Other creditors	6,000	1,800
Accruals	10,000	-
	<u>17,755</u>	<u>1,800</u>

13 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	519,325	535,938
Other loans	400,000	413,576
	<u>919,325</u>	<u>949,514</u>

14 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	511,093	98,611	(97,766)	511,938
	<u>511,093</u>	<u>98,611</u>	<u>(97,766)</u>	<u>511,938</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,439,643	1,439,643
Net current assets	(8,380)	(8,380)
Creditors due in more than one year and provisions	(919,325)	(919,325)
	<u>511,938</u>	<u>511,938</u>

16 Reconciliation of net debt

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash and cash equivalents	28,264	(18,974)	9,290
	<u>28,264</u>	<u>(18,974)</u>	<u>9,290</u>
Borrowings	(413,576)	13,576	(400,000)
Bank loans	(535,938)	16,613	(519,325)
	<u>(949,514)</u>	<u>30,189</u>	<u>(919,325)</u>
Net debt	<u>(921,250)</u>	<u>11,215</u>	<u>(910,035)</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

World Tamils Historical Society
Detailed Statement of Financial Activities
for the year ended 30 June 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations	79,375	79,375	171,356
	<u>79,375</u>	<u>79,375</u>	<u>171,356</u>
Other trading activities			
Rental Income	19,000	19,000	-
	<u>19,000</u>	<u>19,000</u>	<u>-</u>
Investments			
Interest Income	236	236	37
	<u>236</u>	<u>236</u>	<u>37</u>
Total income and endowments	98,611	98,611	171,393
Expenditure on:			
Tree Plantation	-	-	23,502
	<u>-</u>	<u>-</u>	<u>23,502</u>
Total of expenditure on raising funds	-	-	23,502
Other expenditure			
Bank loan and overdraft interest payable	42,038	42,038	26,709
Corporation tax charge/(credit)	1,755	1,755	-
	<u>43,793</u>	<u>43,793</u>	<u>26,709</u>
Premises costs			
Rates and water	6,203	6,203	4,869
Light, heat and power	14,221	14,221	5,733
Premises cleaning	228	228	-
Premises repairs and maintenance	10,806	10,806	21,935
	<u>31,458</u>	<u>31,458</u>	<u>32,537</u>
General administrative costs, including depreciation and amortisation			
Bad debts	-	-	2,400
Bank and card processing charges	1,057	1,057	1,132
Equipment leasing and hire charges	996	996	-
General insurances	1,144	1,144	1,043
Advertising	1,900	1,900	450

World Tamils Historical Society
Detailed Statement of Financial Activities

Postage and couriers	942	942	-
Software, IT support and related costs	628	628	85
Stationery and printing	129	129	-
Subscriptions	177	177	-
Telephone, fax and broadband	1,047	1,047	2,073
	<u>8,020</u>	<u>8,020</u>	<u>7,183</u>
Legal and professional costs			
Audit/Independent examination fees	1,618	1,618	1,800
Consultancy fees	12,877	12,877	-
Other legal and professional costs	-	-	9,138
	<u>14,495</u>	<u>14,495</u>	<u>10,938</u>
Total of expenditure of other costs	<u>97,766</u>	<u>97,766</u>	<u>77,367</u>
Total expenditure	97,766	97,766	100,869
Net gains on investments	-	-	-
	<u>845</u>	<u>845</u>	<u>70,524</u>
Net income			
Net income before other gains/(losses)	845	845	70,524
Other Gains	-	-	-
	<u>845</u>	<u>845</u>	<u>70,524</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	511,093	511,093	440,569
Total funds carried forward	<u>511,938</u>	<u>511,938</u>	<u>511,093</u>

Independent Examiner's Report to the trustee of World Tamils Historical Society

I report to the charity trustee on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jebarson William ACCA
Amity Accountants
4 Whitchurch Parade
Whitchurch Lane
Edgware

HA8 6LR
28 February 2025

WORLD TAMILS HISTORICAL SOCIETY

England & Wales - Charity number 1170343

Accounts

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees

FOR THE YEAR ENDED 30 JUNE 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09645816 (England and Wales)

Registered Charity number
1170343

Registered office
227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman

Mrs K Skanthatheva
T Logeswaran MAAT, FCCA
S Kanagasingam
Mr S Kandiah FCA
Mrs S Kokularamanan
G Kulasegaram
J N Packianathan
Mrs S Suganthakumaran
M Arumugam
K Chandramohan

Company Secretary

N Suganthakumaran

Accountants

Amity Services Ltd
4 Whitchurch Parade
Whitchurch Lane
Edgware
Middlesex HA8 6LR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of World Tamils Historical Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Objectives Of The Charity

1. Promoting tamil culture
2. Preserve and interpret tamil history and culture for the education ,enjoyment of present and future generations

Achievement and Performance

Charity was able to lay the initial foundation for a community centre in Banbury with full planning permission now being granted by the councils. We were also able to repair the church and the temple in the land which is owned by the charity.

Fund Raising

During this year funds raised via monthly membership fees and donations during monthly remembrance event held in the charity's premises.

Future Plan

Plans are in place to raise funds for the community building separately.

Approved by order of the board of trustees on 04th April 2024 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

WORLD TAMILS HISTORICAL SOCIETY

Charity No. 1170343

Company No. 09645816

Trustee's Report and Unaudited Accounts

30 June 2023

WORLD TAMILS HISTORICAL SOCIETY

Statement of Financial Activities

for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	171,356	171,356	156,819
Other	5	37	37	-
Total		171,393	171,393	156,819
Expenditure on:				
Raising funds	6	23,502	23,502	-
Other	7	77,367	77,367	73,649
Total		100,869	100,869	73,649
Net gains on investments		-	-	-
Net income		70,524	70,524	83,170
Transfers between funds		-	-	-
Net income before other gains/(losses)		70,524	70,524	83,170
Other gains and losses				
Net movement in funds		70,524	70,524	83,170
Reconciliation of funds:				
Total funds brought forward		440,569	440,569	357,399
Total funds carried forward		511,093	511,093	440,569

WORLD TAMILS HISTORICAL SOCIETY
Summary Income and Expenditure Account
for the year ended 30 June 2023

	2023 £	2022 £
Income	171,393	156,819
Gross income for the year	<u>171,393</u>	<u>156,819</u>
Expenditure	74,160	55,175
Interest payable	26,709	18,473
Total expenditure for the year	<u>100,869</u>	<u>73,648</u>
Net income before tax for the year	70,524	83,171
Net income for the year	<u><u>70,524</u></u>	<u><u>83,171</u></u>

WORLD TAMILS HISTORICAL SOCIETY

Balance Sheet

at 30 June 2023

Company No. 09645816	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,434,143	1,372,361
		<u>1,434,143</u>	<u>1,372,361</u>
Current assets			
Debtors	10	-	2,400
Cash at bank and in hand		28,264	4,414
		<u>28,264</u>	<u>6,814</u>
Creditors: Amount falling due within one year	11	(1,800)	-
Net current assets		<u>26,464</u>	<u>6,814</u>
Total assets less current liabilities		1,460,607	1,379,175
Creditors: Amounts falling due after more than one year	12	(949,514)	(938,606)
Net assets excluding pension asset or liability		<u>511,093</u>	<u>440,569</u>
Total net assets		<u><u>511,093</u></u>	<u><u>440,569</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		511,093	440,569
		<u>511,093</u>	<u>440,569</u>
Reserves	13		
Total funds		<u><u>511,093</u></u>	<u><u>440,569</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 28 March 2024

And signed on its behalf by:

K. SKANTHATHEVA

Trustee

28 March 2024

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	156,819	-	156,819
Total	<u>156,819</u>	<u>-</u>	<u>156,819</u>
Expenditure on:			
Other	73,648	-	73,648
Total	<u>73,648</u>	<u>-</u>	<u>73,648</u>
Net income	<u>83,171</u>	<u>-</u>	<u>83,171</u>
Net income before other gains/(losses)	83,171	-	83,171
Other gains and losses:			
Net movement in funds	<u>83,171</u>	<u>-</u>	<u>83,171</u>
Reconciliation of funds:			
Total funds brought forward	-	357,399	357,399
Total funds carried forward	<u>83,171</u>	<u>357,399</u>	<u>440,570</u>

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
-	-	1,500
31,667	31,667	29,002
139,689	139,689	53,609
-	-	72,708
<u>171,356</u>	<u>171,356</u>	<u>156,819</u>

5 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
37	37	-
<u>37</u>	<u>37</u>	<u>-</u>

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
	23,502	23,502	-
	<u>23,502</u>	<u>23,502</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank loan and overdraft interest payable	26,709	26,709	18,473
Premises costs	32,537	32,537	44,084
General administrative costs	7,183	7,183	6,129
Legal and professional costs	10,938	10,938	4,963
	<u>77,367</u>	<u>77,367</u>	<u>73,649</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2022	1,372,361	1,372,361
Additions	61,782	61,782
At 30 June 2023	<u>1,434,143</u>	<u>1,434,143</u>
Net book values		
At 30 June 2023	<u>1,434,143</u>	<u>1,434,143</u>
At 30 June 2022	<u>1,372,361</u>	<u>1,372,361</u>

10 Debtors

	2023	2022
	£	£
Other debtors	-	2,400
	<u>-</u>	<u>2,400</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,800	-
	<u>1,800</u>	<u>-</u>

12 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	535,938	555,146
Other loans	413,576	383,460
	<u>949,514</u>	<u>938,606</u>

13 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	440,569	171,393	(100,869)	511,093
	<u>440,569</u>	<u>171,393</u>	<u>(100,869)</u>	<u>511,093</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1,434,143	1,434,143
Net current assets	26,464	26,464
Creditors due in more than one year and provisions	(949,514)	(949,514)
	<u>511,093</u>	<u>511,093</u>

15 Reconciliation of net debt

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents	4,414	23,850	28,264
	<u>4,414</u>	<u>23,850</u>	<u>28,264</u>
Borrowings	(383,460)	(30,116)	(413,576)
Bank loans	(555,146)	19,208	(535,938)
	<u>(938,606)</u>	<u>(10,908)</u>	<u>(949,514)</u>
Net debt	<u>(934,192)</u>	<u>12,942</u>	<u>(921,250)</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

WORLD TAMILS HISTORICAL SOCIETY
Detailed Statement of Financial Activities
for the year ended 30 June 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	-	-	1,500
	31,667	31,667	29,002
	139,689	139,689	53,609
	-	-	72,708
	<u>171,356</u>	<u>171,356</u>	<u>156,819</u>
Interest Income			
	37	37	-
	<u>37</u>	<u>37</u>	<u>-</u>
Total income and endowments	171,393	171,393	156,819
Expenditure on:			
Tree Plantation			
	23,502	23,502	-
	<u>23,502</u>	<u>23,502</u>	<u>-</u>
Total of expenditure on raising funds	23,502	23,502	-
Other expenditure			
Bank loan and overdraft interest payable	26,709	26,709	18,473
	<u>26,709</u>	<u>26,709</u>	<u>18,473</u>
Premises costs			
Rates and water	4,869	4,869	5,423
Light, heat and power	5,733	5,733	6,819
Premises repairs and maintenance	21,935	21,935	31,842
	<u>32,537</u>	<u>32,537</u>	<u>44,084</u>
General administrative costs, including depreciation and amortisation			
Bad debts	2,400	2,400	-
Bank and card processing charges	1,132	1,132	1,073
General insurances	1,043	1,043	1,016
Advertising	450	450	1,600
Postage and stationery	-	-	1,021
Software, IT support and related costs	85	85	-
Telephone, fax and broadband	2,073	2,073	1,419

WORLD TAMILS HISTORICAL SOCIETY
Detailed Statement of Financial Activities

	<u>7,183</u>	<u>7,183</u>	<u>6,129</u>
Legal and professional costs			
Audit/Independent examination fees	1,800	1,800	-
Other legal and professional costs	9,138	9,138	4,963
	<u>10,938</u>	<u>10,938</u>	<u>4,963</u>
Total of expenditure of other costs	<u>77,367</u>	<u>77,367</u>	<u>73,649</u>
Total expenditure	100,869	100,869	73,649
Net gains on investments	-	-	-
Net income	<u>70,524</u>	<u>70,524</u>	<u>83,170</u>
Net income before other gains/(losses)	70,524	70,524	83,170
Other Gains	-	-	-
Net movement in funds	<u>70,524</u>	<u>70,524</u>	<u>83,170</u>
Reconciliation of funds:			
Total funds brought forward	440,569	440,569	357,399
Total funds carried forward	<u>511,093</u>	<u>511,093</u>	<u>440,569</u>

Independent Examiner's Report to the trustee of World Tamils Historical Society

I report to the charity trustee on my examination of the financial statements of World Tamils Historical Society for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jebarson William ACCA
Amity Accountants
4 Whitchurch Parade
Whitchurch Lane
Edgware

HA8 6LR
27 March 2024

WORLD TAMILS HISTORICAL SOCIETY

England & Wales - Charity number 1170343

Accounts

REGISTERED COMPANY NUMBER: 09645816 (England and Wales)
REGISTERED CHARITY NUMBER: 1170343

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
WORLD TAMILS HISTORICAL SOCIETY

Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

WORLD TAMILS HISTORICAL SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 30 JUNE 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09645816 (England and Wales)

Registered Charity number

1170343

Registered office

227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman
Mrs K Skanthatheva
T Logeswaran MAAT, FCCA
S Kanagasingam
Mr S Kandiah FCA
Mrs S Kokularamanan
G Kulasegaram
J N Packianathan
S Suganthakumaran
M Arumugam
K Chandramohan (appointed 27.11.22)

Company Secretary

Independent Examiner

T Logeswaran
FCCA, MAAT
Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of World Tamils Historical Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Approved by order of the board of trustees on 27 November 2022 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

**Independent Examiner's Report to the Trustees of
World Tamils Historical Society**

Independent examiner's report to the trustees of World Tamils Historical Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

T Logeswaran
FCCA, MAAT
Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

27 November 2022

WORLD TAMILS HISTORICAL SOCIETY

**Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	30.6.22 Unrestricted funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>156,818</u>	<u>90,532</u>
EXPENDITURE ON			
Raising funds	2	68,225	92,819
Other		<u>5,423</u>	<u>3,972</u>
Total		<u>73,648</u>	<u>96,791</u>
NET INCOME/(EXPENDITURE)		83,170	(6,259)
RECONCILIATION OF FUNDS			
Total funds brought forward		(109,364)	(103,105)
TOTAL FUNDS CARRIED FORWARD		<u><u>(26,194)</u></u>	<u><u>(109,364)</u></u>

The notes form part of these financial statements

WORLD TAMILS HISTORICAL SOCIETY

**Balance Sheet
30 JUNE 2022**

	Notes	30.6.22 Unrestricted funds £	30.6.21 Total funds £
FIXED ASSETS			
Tangible assets	5	1,372,361	1,372,361
CURRENT ASSETS			
Debtors	6	2,400	2,400
Cash at bank and in hand		4,414	7,279
		6,814	9,679
CREDITORS			
Amounts falling due within one year	7	(32,394)	(40,001)
NET CURRENT ASSETS			
		(25,580)	(30,322)
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,346,781	1,342,039
CREDITORS			
Amounts falling due after more than one year	8	(1,372,975)	(1,451,403)
NET ASSETS			
		(26,194)	(109,364)
FUNDS			
Unrestricted funds	10	(26,194)	(109,364)
TOTAL FUNDS			
		(26,194)	(109,364)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WORLD TAMILS HISTORICAL SOCIETY

Balance Sheet - continued
30 JUNE 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2022 and were signed on its behalf by:

N Suganthakumaran - Chairman - Trustee

WORLD TAMILS HISTORICAL SOCIETY

Notes to the Financial Statements FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	30.6.22	30.6.21
	£	£
Advertising	1,600	-
Support costs	66,625	92,819
	<u>68,225</u>	<u>92,819</u>

WORLD TAMILS HISTORICAL SOCIETY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	90,532
	<hr/>
EXPENDITURE ON	
Raising funds	92,819
Other	3,972
	<hr/>
Total	96,791
	<hr/>
NET INCOME/(EXPENDITURE)	(6,259)
RECONCILIATION OF FUNDS	
Total funds brought forward	(103,105)
	<hr/>
TOTAL FUNDS CARRIED FORWARD	(109,364)
	<hr/> <hr/>

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 July 2021 and 30 June 2022	1,372,361
	<hr/>
NET BOOK VALUE	
At 30 June 2022	1,372,361
	<hr/> <hr/>
At 30 June 2021	1,372,361
	<hr/> <hr/>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2022**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.22	30.6.21
	£	£
Other debtors	<u>2,400</u>	<u>2,400</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.22	30.6.21
	£	£
Bank loans and overdrafts (see note 9)	32,394	40,000
Trade creditors	-	1
	<u>32,394</u>	<u>40,001</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	30.6.22	30.6.21
	£	£
Bank loans (see note 9)	522,752	537,680
Other loans (see note 9)	383,461	446,961
Other creditors	466,762	466,762
	<u>1,372,975</u>	<u>1,451,403</u>
9. LOANS		
An analysis of the maturity of loans is given below:		
	30.6.22	30.6.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>32,394</u>	<u>40,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>383,461</u>	<u>446,961</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	522,752	537,680
10. MOVEMENT IN FUNDS		
	At 1.7.21	Net movement in funds
	£	At 30.6.22 £
Unrestricted funds		
General fund	(109,364)	83,170
	<u>(109,364)</u>	<u>(26,194)</u>
TOTAL FUNDS	<u>(109,364)</u>	<u>(26,194)</u>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,818	(73,648)	83,170
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>156,818</u>	<u>(73,648)</u>	<u>83,170</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	(103,105)	(6,259)	(109,364)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(103,105)</u>	<u>(6,259)</u>	<u>(109,364)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,532	(96,791)	(6,259)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,532</u>	<u>(96,791)</u>	<u>(6,259)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	(103,105)	76,911	(26,194)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(103,105)</u>	<u>76,911</u>	<u>(26,194)</u>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,350	(170,439)	76,911
TOTAL FUNDS	<u>247,350</u>	<u>(170,439)</u>	<u>76,911</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

WORLD TAMILS HISTORICAL SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2022**

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,707	44,896
Members contributions	84,111	45,636
	<hr/>	<hr/>
	156,818	90,532
	<hr/>	<hr/>
Total incoming resources	156,818	90,532
 EXPENDITURE		
Raising donations and legacies		
Advertising	1,600	-
 Other		
Rates	5,423	3,972
 Support costs		
Management		
Insurance	1,016	1,124
Telephone	1,419	760
Postage and stationery	1,020	3,673
	<hr/>	<hr/>
	3,455	5,557
 Finance		
Bank charges	1,073	946
Bridging finance charges	-	12,716
Bank interest	18,473	27,552
	<hr/>	<hr/>
	19,546	41,214
 Information technology		
Repairs and renewals	31,842	26,173
 Other		
Light and heat	6,819	6,566
Sundries	-	40
	<hr/>	<hr/>
	6,819	6,606
 Other 2		
Special project cost	-	754
Planning permission fee	-	5,475
	<hr/>	<hr/>
	-	6,229
 Governance costs		
Legal fees	4,963	7,040

This page does not form part of the statutory financial statements

WORLD TAMILS HISTORICAL SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2022**

	30.6.22 £	30.6.21 £
Total resources expended	<u>73,648</u>	<u>96,791</u>
Net income/(expenditure)	<u><u>83,170</u></u>	<u><u>(6,259)</u></u>

This page does not form part of the statutory financial statements

WORLD TAMILS HISTORICAL SOCIETY

England & Wales - Charity number 1170343

Accounts

REGISTERED COMPANY NUMBER: 09645816 (England and Wales)
REGISTERED CHARITY NUMBER: 1170343

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
WORLD TAMILS HISTORICAL SOCIETY

Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

WORLD TAMILS HISTORICAL SOCIETY

**Contents of the Financial Statements
FOR THE YEAR ENDED 30 JUNE 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

WORLD TAMILS HISTORICAL SOCIETY

Report of the Trustees FOR THE YEAR ENDED 30 JUNE 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09645816 (England and Wales)

Registered Charity number

1170343

Registered office

227 Preston Road
Wembley
Middlesex
HA9 8NF

Trustees

N Suganthakumaran - Chairman
Mrs K Skanthatheva
T Logeswaran MAAT, FCCA
S Kanagasingam
Mr S Kandiah FCA
Mrs S Kokularamanan
G Kulasegaram
J N Packianathan
S Suganthakumaran
M Arumugam (appointed 12.1.21)

Company Secretary

Independent Examiner

T Logeswaran
FCCA, MAAT
Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

Approved by order of the board of trustees on 19 November 2021 and signed on its behalf by:

Mrs K Skanthatheva - Trustee

**Independent Examiner's Report to the Trustees of
World Tamils Historical Society**

Independent examiner's report to the trustees of World Tamils Historical Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

T Logeswaran
FCCA, MAAT
Millennium Professional Services (UK) Limited
Lotus House
227 Preston Road
Wembley
Middlesex
HA9 8NF

19 November 2021

WORLD TAMILS HISTORICAL SOCIETY

**Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	30.6.21 Unrestricted funds £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		90,532	136,213
Investment income	2	-	3,701
Total		<u>90,532</u>	<u>139,914</u>
EXPENDITURE ON			
Raising funds	3	92,819	128,208
Other		3,972	-
Total		<u>96,791</u>	<u>128,208</u>
NET INCOME/(EXPENDITURE)		<u>(6,259)</u>	<u>11,706</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		(113,024)	(114,811)
TOTAL FUNDS CARRIED FORWARD		<u>(119,283)</u>	<u>(103,105)</u>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	(113,024)	(113,024)
Carried forward	<u>(103,105)</u>	<u>(103,105)</u>
Difference	<u>9,919</u>	<u>9,919</u>

Post to relevant accounts (see ICHA chart of accounts for further details)

WORLD TAMILS HISTORICAL SOCIETY

**Balance Sheet
30 JUNE 2021**

	Notes	30.6.21 Unrestricted funds £	30.6.20 Total funds £
FIXED ASSETS			
Tangible assets	6	1,372,361	1,372,361
CURRENT ASSETS			
Debtors	7	2,400	2,400
Cash at bank		1,724	1,724
		4,124	4,124
CREDITORS			
Amounts falling due within one year	8	(44,365)	(270,000)
NET CURRENT ASSETS			
		(40,241)	(265,876)
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,332,120	1,106,485
CREDITORS			
Amounts falling due after more than one year	9	(1,451,403)	(1,209,590)
NET ASSETS			
		(119,283)	(103,105)
FUNDS			
Unrestricted funds	11	(119,283)	(103,105)
TOTAL FUNDS			
		(119,283)	(103,105)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WORLD TAMILS HISTORICAL SOCIETY

Balance Sheet - continued
30 JUNE 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2021 and were signed on its behalf by:

K Skanthatheva - Trustee

WORLD TAMILS HISTORICAL SOCIETY

Notes to the Financial Statements FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.6.21	30.6.20
	£	£
Rents received	-	3,701
	<u> </u>	<u> </u>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2021**

3. RAISING FUNDS

Raising donations and legacies

	30.6.21	30.6.20
	£	£
Support costs	92,819	128,208
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	136,213
Investment income	3,701
Total	<u>139,914</u>
EXPENDITURE ON	
Raising funds	128,208
NET INCOME	<u>11,706</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	(114,811)
TOTAL FUNDS CARRIED FORWARD	<u><u>(103,105)</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 July 2020 and 30 June 2021	1,372,361
NET BOOK VALUE	
At 30 June 2021	1,372,361
At 30 June 2020	<u><u>1,372,361</u></u>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2021**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.21	30.6.20
	£	£
Other debtors	<u>2,400</u>	<u>2,400</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.21	30.6.20
	£	£
Bank loans and overdrafts (see note 10)	44,365	40,000
Other loans (see note 10)	-	230,000
	<u>44,365</u>	<u>270,000</u>
9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	30.6.21	30.6.20
	£	£
Bank loans (see note 10)	537,680	-
Other loans (see note 10)	446,961	742,828
Other creditors	466,762	466,762
	<u>1,451,403</u>	<u>1,209,590</u>

10. LOANS

An analysis of the maturity of loans is given below:

	30.6.21	30.6.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	4,365	-
Bank loans	40,000	40,000
Other loans	-	230,000
	<u>44,365</u>	<u>270,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>446,961</u>	<u>742,828</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	537,680	-

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2021**

11. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	(113,024)	(6,259)	(119,283)
TOTAL FUNDS	<u>(113,024)</u>	<u>(6,259)</u>	<u>(119,283)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,532	(96,791)	(6,259)
TOTAL FUNDS	<u>90,532</u>	<u>(96,791)</u>	<u>(6,259)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	(114,811)	11,706	(103,105)
TOTAL FUNDS	<u>(114,811)</u>	<u>11,706</u>	<u>(103,105)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,914	(128,208)	11,706
TOTAL FUNDS	<u>139,914</u>	<u>(128,208)</u>	<u>11,706</u>

WORLD TAMILS HISTORICAL SOCIETY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 JUNE 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	(114,811)	5,447	(109,364)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(114,811)</u>	<u>5,447</u>	<u>(109,364)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,446	(224,999)	5,447
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>230,446</u>	<u>(224,999)</u>	<u>5,447</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

WORLD TAMILS HISTORICAL SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2021**

	30.6.21 £	30.6.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,896	62,831
Members contributions	45,636	73,382
	90,532	136,213
Investment income		
Rents received	-	3,701
	90,532	139,914
EXPENDITURE		
Other		
No description	3,972	-
Support costs		
Management		
Insurance	1,124	890
Telephone	760	1,308
Postage and stationery	3,673	-
	5,557	2,198
Finance		
Bank charges	946	-
No description	12,716	5,500
Bank interest	27,552	30,853
	41,214	36,353
Information technology		
Repairs and renewals	26,173	49,826
Other		
Rates and water	-	3,056
Light and heat	6,566	1,705
Sundries	40	-
	6,606	4,761
Other 2		
Special project cost	754	-
Planning permission fee	5,475	10,626
	6,229	10,626
Governance costs		
Legal fees	7,040	24,444

This page does not form part of the statutory financial statements

WORLD TAMILS HISTORICAL SOCIETY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 30 JUNE 2021**

	30.6.21 £	30.6.20 £
Total resources expended	<u>96,791</u>	<u>128,208</u>
Net (expenditure)/income	<u><u>(6,259)</u></u>	<u><u>11,706</u></u>

This page does not form part of the statutory financial statements