

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

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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		90,532	139,914
EXPENDITURE ON			
Raising funds	3	92,819	128,208
Other		3,972	-
Total		96,791	128,208
NET INCOME/(EXPENDITURE)		(6,259)	11,706
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
		<u>4,124</u>	<u>4,124</u>
CREDITORS			
Amounts falling due within one year	8	(44,365)	(270,000)
NET CURRENT ASSETS		<u>(40,241)</u>	<u>(265,876)</u>
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		<u>(119,283)</u>	<u>(103,105)</u>
FUNDS	11		
Unrestricted funds		<u>(119,283)</u>	<u>(103,105)</u>
TOTAL FUNDS		<u>(119,283)</u>	<u>(103,105)</u>

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>(103,105)</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>1,372,361</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)	<u>-</u>	<u>230,000</u>
	<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	<u>466,762</u>	<u>466,762</u>
	<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	<u>-</u>	<u>230,000</u>
	<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
	<hr/> 90,532	<hr/> 136,213
Investment income		
Rents received	-	3,701
	<hr/>	<hr/>
Total incoming resources	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	-
	<hr/> 5,557	<hr/> 2,198
Finance		
Bank charges	946	-
No description	12,716	5,500
Bank interest	27,552	30,853
	<hr/> 41,214	<hr/> 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	-
	<hr/> 6,606	<hr/> 4,761
Other 2		
Special project cost	754	-
Planning permission fee	5,475	10,626
	<hr/> 6,229	<hr/> 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	96,791	128,208
Net (expenditure)/income	(6,259)	11,706

This page does not form part of the statutory financial statements