

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

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FOR THE YEAR ENDED 30 JUNE 2022**

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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		156,818	90,532
EXPENDITURE ON			
Raising funds	2	68,225	92,819
Other		5,423	3,972
Total		73,648	96,791
NET INCOME/(EXPENDITURE)		83,170	(6,259)
RECONCILIATION OF FUNDS			
Total funds brought forward		(109,364)	(103,105)
TOTAL FUNDS CARRIED FORWARD		<u>(26,194)</u>	<u>(109,364)</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
		<u>6,814</u>	<u>9,679</u>
CREDITORS			
Amounts falling due within one year	7	(32,394)	(40,001)
NET CURRENT ASSETS		<u>(25,580)</u>	<u>(30,322)</u>
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		<u>(26,194)</u>	<u>(109,364)</u>
FUNDS	10		
Unrestricted funds		(26,194)	(109,364)
TOTAL FUNDS		<u>(26,194)</u>	<u>(109,364)</u>

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.

The notes form part of these financial statements

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

The notes form part of these financial statements

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/>
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		<u>-</u>	<u>1</u>
		<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		<u>466,762</u>	<u>466,762</u>
		<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			
		Net	
		movement	
	At 1.7.21	in funds	At
	£	£	30.6.22
Unrestricted funds			£
General fund	(109,364)	83,170	(26,194)
TOTAL FUNDS	<u>(109,364)</u>	<u>83,170</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
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)
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)
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)
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	73,648	96,791
Net income/(expenditure)	83,170	(6,259)

This page does not form part of the statutory financial statements