

SAIVA MUNNETTA SANGAM (UK)

England & Wales · Charity number 292085

Details

Other names ENLIGHTMENT CIRCLE, KALASAM, SMS (UK)

Status Registered

Legal form Other

Registered 1985-04-26

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

Contact

Address 2 Salisbury Road
London
E12 6AB

Phone 02085144732

Email smsukinfo@gmail.com

Website www.saivamunnettasangam.com

Activities

Objects: (A) THE ADVANCEMENT OF EDUCATION IN THE PHILOSOPHY, PRECEPTS AND PRACTICE OF HINDUISM AND IN PARTICULAR SAIVASISM(B) THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH AND IN PARTICULAR AMONG PEOPLE AFFECTED BY THE TSUNAMI OR ANY OTHER NATURAL OR UNFORESEEN DISASTER IN SRI LANKA OR ANY PART OF ASIA(C) THE RELIEF OF FINANCIAL HARDSHIP AND IN PARTICULAR AMONG PEOPLE AFFECTED BY THE TSUNAMI OR ANY OTHER NATURAL OR UNFORESEEN DISASTER IN SRI LANKA OR ANY PART OF ASIA

Activities: The advancement of the public in the,precepts and practice of Hinduism and in particular Saivaism and to promote "Community service through Saiva (Hindu) concern".The relief of sickness,financial hardship and preservation of health and in particular among people affected by the tsunami or any other natural or unforeseen disaster in Sri-Lanka or any part of Asia.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Animals, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Ghana
- India
- Nepal
- Sri Lanka
- City Of London
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£250,825	£290,076	-	-
2024-08-31	£276,938	£313,009	-	-
2023-08-31	£265,966	£267,201	-	-
2022-08-31	£274,621	£246,098	-	-
2021-08-31	£201,252	£174,459	-	-

Trustees

Name	Role	Appointed
INDUSEGARAN MANICKAM		2025-11-16
Kamaladevy Balasubramaniam		2025-11-16
Navaraneer Surandran		2023-11-19
Puvaneswary Sabaratnam		2025-11-16
Rabindramohan Dharmaratnam		2025-11-16
Sarojini Chandragopal		2025-11-16
Sooripillai Balasingam		2025-11-16
Vamanananthan Chelliah		2025-11-16
Velupillai Jegendirabose		2024-11-17
Vyramuttu Rattinam Ramanathan		2024-11-17

SAIVA MUNNETTA SANGAM (UK)

England & Wales - Charity number 292085

Accounts

49th year Annual General Meeting Report

Sunday 16.11.2025 at 2pm

SMS (UK) 2, Salisbury Road, Manor Park, London E12 6AB.

Agenda:

President's Speech: The President Mr. S.Niranjan welcomed and thanked all 49 attendees of the meeting. He extended special thanks to the Trustees, Project Secretaries and all members of the Management Committee for their help and support in ensuring the smooth running of the organisation.

48th year Annual General Meeting Minutes: The annual report was read by the General Secretary, Mrs.Sutharsini Vakeesan who also answered all the questions raised by the attendees. The report was proposed by Mr.M. Jeyakumar and seconded by Mr.V.R.Ramanathan and accepted by all the members.

48th year Financial Report: The report was presented by the Treasurer Mrs.Amirtha Thiyagalingam. All income and expenditures were clearly explained. The report was proposed as accurate by Mr.Yoganathan and seconded by Mr.Vamanananthan and accepted by all the attendees..

48th year Annual Report: The report was presented by the General Secretary highlighting the Charity's achievements, the motivation of the Project secretaries and the outcomes of the nine ongoing projects.

Following this, Mrs.Baby saroja kanagasabesan was elected as the Pro-Temp Chair. She announced, Mr. Manickam Inthusekaran, as the new President and Mr.Dharma Rabindramohan as the General Secretary. The trustees, Project Secretaries and the committee members were then elected.

Our Charity's income is less than £500,000 for the current financial year.

Our Objectives are:

- a) The advancement of education of the public in the philosophy, precepts, and practice of Hinduism and in particular Saivism.
- b) The relief of sickness and preservation of health, in particular among people affected by Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.
- c) The relief of financial hardship and in particular among people affected by the Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.

During the year the charity was able to achieve it's objectives by undertaking and executing various projects through its different sections and the several project secretaries.

The main projects this year:

- The charity has continued to provide cooked meals to homeless individuals at Seva Street, Stratford (UK) every Wednesday of the month.
- The charity initiated and sponsored the distribution of sensory toys to Haven House Children's Hospice and dry food to Richard House Children's Hospice, with the intention of continuing this support during the Christmas period.
- The charity supported the recent flood relief efforts in Sri Lanka by donating clothing and basic necessities.
- The charity plays an active role in the Council-Led (Newham) Vitamin D distribution programme for residents aged 60 and above. .
- The Charity has financially supported underprivileged and needy children in Sri Lanka, mainly through the enlightenment Circle, which is an arm of the charity.

Achievements:

- The charity continue to undertake various projects in the UK for the benefit of elders, vulnerable people, youth and children through elderly centre Social Service, Funeral service (Last Rites), NTA School, Yoga Centre and Temple. We continue publishing periodical magazines and conduct Cultural and Art Classes etc.
- The charity continues to help the vulnerable, underprivileged, poor and needy people in Sri Lanka, India and Indonesia mainly through Enlightenment Circle, which is an arm of the charity.
- Fund raising activities were undertaken through the efforts of the Board of Trustees, and Management Committee Members of the charity.

In relation to all the above projects, The Charity has taken into consideration the Charity Commission's Public Benefit Guidance when making any decisions.

For the next financial year

- The charity aims to continue and expand its current support activities while exploring further development opportunities.
- The Charity actively looking into new fundraising initiatives with a focus on supporting diversity and reaching a wider community.

Yours sincerely

Mr.Dharma Rabindramohan

General Secretary

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2025



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Niranjan
Mrs S Vakeesan
Mrs A Thiagalingam
Mr C Sithamparapillai (Deceased on 31 July 2025)
Mrs N Surendran
Mr V Ramanathan (Appointed 17 November 2024)
Mr M Jeyakumar (Appointed 17 November 2024)
Mr V Jegendirabose (Appointed 17 November 2024)
Mrs P Kunathasan (Appointed 17 November 2024)

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

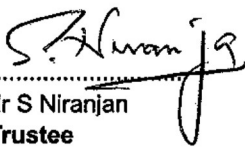
SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2025.

On behalf of the board



Mr S Niranjana
Trustee

21. 10. 25

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians (AAT), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

C K Vasan

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS



AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: 02/12/2025

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Income from:						
Donations and legacies	2	16,356	-	16,356	35,311	35,311
Project Activities	3	125,861	64,413	190,274	48,383	183,161
Other Income	4	445	8,410	8,855	13,727	14,902
Investments	5	35,340	-	35,340	-	43,564
Total income		178,002	72,823	250,825	62,110	276,938
Expenditure on:						
Project Activities	6	125,643	75,718	201,361	64,830	213,564
Other Expenditure	7	59,149	-	59,149	-	71,310
Depreciation	9	29,566	-	29,566	-	28,135
Total expenditure		214,358	75,718	290,076	64,830	313,009
Net expenditure for the year/ Net movement in funds		(36,356)	(2,895)	(39,251)	(2,720)	(36,071)
Fund balances at 1 September 2024		820,160	12,487	832,647	15,207	868,718
Fund balances at 31 August 2025		783,804	9,592	793,396	12,487	832,647

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

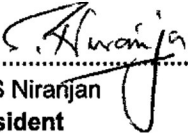
SAIVA MUNNETTA SANGAM (UK)

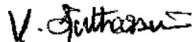
BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		703,126		730,661
Current assets					
Debtors	13		-		26,006
Cash at bank and in hand			90,990		76,700
			<u>90,990</u>		<u>102,706</u>
Creditors: amounts falling due within one year	14		<u>(720)</u>		<u>(720)</u>
Net current assets			<u>90,270</u>		<u>101,986</u>
Total assets less current liabilities			<u><u>793,396</u></u>		<u><u>832,647</u></u>
Income funds					
Restricted funds			9,592		12,487
Unrestricted funds			<u>783,804</u>		<u>820,160</u>
			<u><u>793,396</u></u>		<u><u>832,647</u></u>

The financial statements were approved by the Trustees on 21.10.25


.....
Mr S Nirarajan
President


.....
Mrs S Vakeesan
Hon.General Secretary


.....
Mrs A Thiagalingam
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Gift Aids	7,242	26,006
Membership fees	2,640	2,951
Bank Interest	995	1,234
Jewellery & Idol donation	3,700	4,100
Other Donations	1,779	1,020
	<u>16,356</u>	<u>35,311</u>

3 Project Activities

	2025	2024
	£	£
Social Services	8,767	27,479
Religious	93,590	84,291
Publication	4,165	2,765
Senior Centre	4,020	2,318
Nalvar Tamil Academy	6,385	10,000
Overseas Projects	8,934	7,925
Enlightenment Circle	64,413	48,383
	<u>190,274</u>	<u>183,161</u>
Analysis by fund		
Unrestricted funds	125,861	134,778
Restricted funds	64,413	48,383
	<u>190,274</u>	<u>183,161</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Book Sales	445	-	445	1,175	-	1,175
Events Income	-	8,410	8,410	-	13,727	13,727
	<u>445</u>	<u>8,410</u>	<u>8,855</u>	<u>1,175</u>	<u>13,727</u>	<u>14,902</u>

5 Investments

	2025	2024
	£	£
Rental income	25,630	33,444
Hall Hire	9,710	10,120
	<u>35,340</u>	<u>43,564</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Social Services	4,384	-	4,384	24,535	-	24,535
Religious	90,671	-	90,671	92,864	-	92,864
Publication	5,628	-	5,628	5,499	-	5,499
Nalvar Tamil Academy	10,451	-	10,451	13,809	-	13,809
Overseas Projects	10,063	-	10,063	8,381	-	8,381
Enlightenment Circle	-	66,620	66,620	-	52,875	52,875
Senior Centre	4,446	-	4,446	3,646	-	3,646
Ragasangamam Events	-	9,098	9,098	-	11,955	11,955
	<u>125,643</u>	<u>75,718</u>	<u>201,361</u>	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>
	<u>125,643</u>	<u>75,718</u>	<u>201,361</u>	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Other Expenditure

	2025	2024
	£	£
Staff costs	24,101	33,978
Rates	5,002	5,130
Insurance	4,011	3,812
Light & Heat	4,597	6,984
Repairs & Maintenance	3,928	4,068
Postage & Stationery	522	854
Telephone	1,334	1,185
Employees travel/Visas	8,835	7,103
Charitable Donation	1,399	3,241
Accountancy	720	720
Legal & Professional Fee	175	170
Bank Charges	982	978
Sundry Expenses	82	99
Waste Collection	516	776
Aandu Vizha Celebrations	2,945	2,212
	<u>59,149</u>	<u>71,310</u>
	<u>59,149</u>	<u>71,310</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Depreciation

	Unrestricted funds	Unrestricted funds
	2025	2024
Building Depreciation	17,150	16,655
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	2,087	678
Temple Assets Depreciation	5,686	5,985
Chariot Depreciation	2,260	2,434
	<u>29,566</u>	<u>28,135</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Employees

The average monthly number of employees during the year :

	2025	2024
	Number	Number
	4	5
	<u>4</u>	<u>5</u>
Employment costs	2025	2024
	£	£
Wages and salaries	16,725	27,108
Social security costs	7,376	6,870
	<u>24,101</u>	<u>33,978</u>
	<u>24,101</u>	<u>33,978</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

12 Tangible fixed assets	Land and Buildings	Kalrunal Buildings	Temple Building	Southern Hut	Fixtures and fittings	IT Equipment	Charlot	Temple Gold Jewellery	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 September 2024	354,368	89,253	331,639	6,062	31,622	44,874	30,745	140,624	1,091,210
Additions	-	-	802	-	1,229	-	-	-	2,031
At 31 August 2025	354,368	89,253	332,441	6,062	32,851	44,874	30,745	140,624	1,093,241
Depreciation and Impairment									
At 1 September 2024	201,377	36,463	31,690	2,947	10,753	42,263	8,142	26,914	360,549
Depreciation charged in the year	8,859	2,231	8,291	152	2,087	-	2,260	5,686	29,566
At 31 August 2025	210,236	38,694	39,981	3,099	12,840	42,263	10,402	32,600	390,115
Carrying amount									
At 31 August 2025	144,132	50,559	292,460	2,963	20,011	2,611	20,343	108,024	703,126
At 31 August 2024	152,991	52,790	299,948	3,115	20,871	2,611	22,602	113,710	730,661

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Gift Aid Receivable	-	26,006
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	720	720
	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2025 are represented by:						
Tangible assets	703,126	-	703,126	730,661	-	730,661
Current assets/(liabilities)	80,678	9,592	90,270	101,986	-	101,986
	<u>783,804</u>	<u>9,592</u>	<u>793,396</u>	<u>832,647</u>	<u>-</u>	<u>832,647</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2025



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Niranjan
Mrs S Vakeesan
Mrs A Thiagalingam
Mr C Sithamparapillai (Deceased on 31 July 2025)
Mrs N Surendran
Mr V Ramanathan (Appointed 17 November 2024)
Mr M Jeyakumar (Appointed 17 November 2024)
Mr V Jegendirabose (Appointed 17 November 2024)
Mrs P Kunathasan (Appointed 17 November 2024)

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

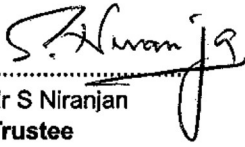
SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2025.

On behalf of the board



Mr S Niranjana
Trustee

21. 10. 25

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians (AAT), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

C K Vasan

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS



AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: 02/12/2025

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Income from:						
Donations and legacies	2	16,356	-	16,356	35,311	35,311
Project Activities	3	125,861	64,413	190,274	48,383	183,161
Other Income	4	445	8,410	8,855	13,727	14,902
Investments	5	35,340	-	35,340	-	43,564
Total income		178,002	72,823	250,825	62,110	276,938
Expenditure on:						
Project Activities	6	125,643	75,718	201,361	64,830	213,564
Other Expenditure	7	59,149	-	59,149	-	71,310
Depreciation	9	29,566	-	29,566	-	28,135
Total expenditure		214,358	75,718	290,076	64,830	313,009
Net expenditure for the year/ Net movement in funds		(36,356)	(2,895)	(39,251)	(2,720)	(36,071)
Fund balances at 1 September 2024		820,160	12,487	832,647	15,207	868,718
Fund balances at 31 August 2025		783,804	9,592	793,396	12,487	832,647

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

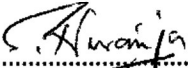
SAIVA MUNNETTA SANGAM (UK)

BALANCE SHEET

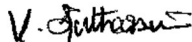
AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		703,126		730,661
Current assets					
Debtors	13		-	26,006	
Cash at bank and in hand		90,990		76,700	
		<u>90,990</u>		<u>102,706</u>	
Creditors: amounts falling due within one year	14	<u>(720)</u>		<u>(720)</u>	
Net current assets			90,270		101,986
Total assets less current liabilities			<u>793,396</u>		<u>832,647</u>
Income funds					
Restricted funds			9,592		12,487
Unrestricted funds			783,804		820,160
			<u>793,396</u>		<u>832,647</u>

The financial statements were approved by the Trustees on 21.10.25



 Mr S Nirarajan
 President



 Mrs S Vakeesan
 Hon.General Secretary



 Mrs A Thiagalingam
 Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Gift Aids	7,242	26,006
Membership fees	2,640	2,951
Bank Interest	995	1,234
Jewellery & Idol donation	3,700	4,100
Other Donations	1,779	1,020
	<u>16,356</u>	<u>35,311</u>

3 Project Activities

	2025	2024
	£	£
Social Services	8,767	27,479
Religious	93,590	84,291
Publication	4,165	2,765
Senior Centre	4,020	2,318
Nalvar Tamil Academy	6,385	10,000
Overseas Projects	8,934	7,925
Enlightenment Circle	64,413	48,383
	<u>190,274</u>	<u>183,161</u>
Analysis by fund		
Unrestricted funds	125,861	134,778
Restricted funds	64,413	48,383
	<u>190,274</u>	<u>183,161</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Book Sales	445	-	445	1,175	-	1,175
Events Income	-	8,410	8,410	-	13,727	13,727
	<u>445</u>	<u>8,410</u>	<u>8,855</u>	<u>1,175</u>	<u>13,727</u>	<u>14,902</u>

5 Investments

	2025	2024
	£	£
Rental income	25,630	33,444
Hall Hire	9,710	10,120
	<u>35,340</u>	<u>43,564</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Social Services	4,384	-	4,384	24,535	-	24,535
Religious	90,671	-	90,671	92,864	-	92,864
Publication	5,628	-	5,628	5,499	-	5,499
Nalvar Tamil Academy	10,451	-	10,451	13,809	-	13,809
Overseas Projects	10,063	-	10,063	8,381	-	8,381
Enlightenment Circle	-	66,620	66,620	-	52,875	52,875
Senior Centre	4,446	-	4,446	3,646	-	3,646
Ragasangamam Events	-	9,098	9,098	-	11,955	11,955
	<u>125,643</u>	<u>75,718</u>	<u>201,361</u>	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>
	<u>125,643</u>	<u>75,718</u>	<u>201,361</u>	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Other Expenditure

	2025	2024
	£	£
Staff costs	24,101	33,978
Rates	5,002	5,130
Insurance	4,011	3,812
Light & Heat	4,597	6,984
Repairs & Maintenance	3,928	4,068
Postage & Stationery	522	854
Telephone	1,334	1,185
Employees travel/Visas	8,835	7,103
Charitable Donation	1,399	3,241
Accountancy	720	720
Legal & Professional Fee	175	170
Bank Charges	982	978
Sundry Expenses	82	99
Waste Collection	516	776
Aandu Vizha Celebrations	2,945	2,212
	<u>59,149</u>	<u>71,310</u>
	<u>59,149</u>	<u>71,310</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Depreciation

	Unrestricted funds	Unrestricted funds
	2025	2024
Building Depreciation	17,150	16,655
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	2,087	678
Temple Assets Depreciation	5,686	5,985
Chariot Depreciation	2,260	2,434
	<u>29,566</u>	<u>28,135</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Employees

The average monthly number of employees during the year :

	2025	2024
	Number	Number
	4	5
	<u>4</u>	<u>5</u>
Employment costs	2025	2024
	£	£
Wages and salaries	16,725	27,108
Social security costs	7,376	6,870
	<u>24,101</u>	<u>33,978</u>
	<u>24,101</u>	<u>33,978</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

12	Tangible fixed assets	Land and Buildings	Kalrunal Buildings	Temple Building	Southern Hut	Fixtures and fittings	IT Equipment	Charlot	Temple Gold Jewellery	Total	
	Cost	£	£	£	£	£	£	£	£	£	
	At 1 September 2024	354,368	89,253	331,639	6,062	31,622	44,874	30,745	140,624	62,023	1,091,210
	Additions	-	-	802	-	1,229	-	-	-	-	2,031
	At 31 August 2025	354,368	89,253	332,441	6,062	32,851	44,874	30,745	140,624	62,023	1,093,241
	Depreciation and Impairment										
	At 1 September 2024	201,377	36,463	31,690	2,947	10,753	42,263	8,142	26,914	-	360,549
	Depreciation charged in the year	8,859	2,231	8,291	152	2,087	-	2,260	5,686	-	29,566
	At 31 August 2025	210,236	38,694	39,981	3,099	12,840	42,263	10,402	32,600	-	390,115
	Carrying amount										
	At 31 August 2025	144,132	50,559	292,460	2,963	20,011	2,611	20,343	108,024	62,023	703,126
	At 31 August 2024	152,991	52,790	299,948	3,115	20,871	2,611	22,602	113,710	62,023	730,661

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Debtors		2025	2024
		£	£
	Amounts falling due within one year:		
	Gift Aid Receivable	-	26,006
		<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year		2025	2024
		£	£
	Accruals and deferred income	720	720
		<u> </u>	<u> </u>

15 Analysis of net assets between funds		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
	Fund balances at 31 August 2025 are represented by:						
	Tangible assets	703,126	-	703,126	730,661	-	730,661
	Current assets/(liabilities)	80,678	9,592	90,270	101,986	-	101,986
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u>783,804</u>	<u>9,592</u>	<u>793,396</u>	<u>832,647</u>	<u>-</u>	<u>832,647</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SAIVA MUNNETTA SANGAM (UK)

England & Wales - Charity number 292085

Accounts

48th year Annual General Meeting Report

Sunday 17.11.2024 at 2pm

SMS (UK) 2, Salisbury Road, Manor Park, London E12 6AB.

Agenda:

President's Speech: The President Mr. S.Niranjn welcomed and expressed gratitude to all 48 attendees of the meeting. He extended special thanks to the Trustees, Project Secretaries and all members of the Management Committee for their continued help and support..

47th year Annual General Meeting Minutes: The annual report was presented by the General Secretary, Mrs.Sutharsini Vakeesan who addressed all questions raised by attendees.. The report was proposed as correct by Mr.C.Sithampatrapillai and seconded by Mr.Vamanananthan and unanimously accepted by all the members.

47th year Financial Report: The financial report was presented by the Treasurer Mrs.Amirtha Thiyagalingam. All income and expenditures were clearly explained. The report was proposed as accurate by Mrs. S.Renukanthan and seconded by Mrs.Sripathy Ponnuthurai and accepted by all the attendees..

47th year Annual Report: The report was presented by the General Secretary which highlighted the Charity's achievements, the dedication of the Project secretaries and the outcome of the nine ongoing projects.

Following this, Mrs.Sarasvathy Murugesu was elected as the Pro-Temp Chair. She announced, Mr. Sothiratnam Niranjn, as the new President. Subsequently, the Trustees, Project Secretaries and the committee members were elected.

Our Charity's income is less than £500,000 for the current financial year.

Our Objectives are:

- a) The advancement of education of the public in the philosophy, precepts, and practice of Hinduism and in particular Saivism.
- b) The relief of sickness and preservation of health, in particular among people affected by Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.
- c) The relief of financial hardship and in particular among people affected by the Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.

During the year the charity was able to achieve it's objectives by undertaking and executing various projects through its different sections and the several project secretaries.

The main projects this year:

- The charity has continued to provide cooked meals to homeless individuals at Seva Street, Stratford (UK) every Wednesday of the month.

- The Charity sponsored the distribution of dry food parcels to victims affected by the Ukraine crisis, particularly at the Ukraine – Poland border and also distributed educational materials to under privileged children in Sri Lanka to support their learning development, mainly through Enlightenment Circle which is an arm of the charity.

Achievements:

- The charity continue to undertake various projects in the UK for the benefit of elders, vulnerable people, youth and children through elderly centre Social Service, Funeral service (Last Rites), NTA School, Yoga Centre and Temple. We continue publishing periodical magazines and conduct Cultural and Art Classes etc.

- The charity continues to help the vulnerable, underprivileged, poor and needy people in Africa, Sri Lanka, Nepal and India; mainly through Enlightenment Circle which is an arm of the charity.

- The Charity had financially supported Education Programmes to underprivileged and needy students in Sri lanka.

- Fund raising activities were undertaken through the efforts of the Board of Trustees, and Management Committee Members of the charity.

In relation to all the above projects, The Charity has taken into consideration the Charity Commission's Public Benefit Guidance when making any decisions.

For the next financial year

- The charity aims to continue and expand its current support activities while exploring further development opportunities.

- The Charity actively looking into new fundraising initiatives with a focus on supporting diversity and reaching a broader community.

Yours sincerely

Mrs.Sutharsini Vakeesan

General Secretary

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2024



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Niranjana
Mr S Thamboo
Mr S Balasingam
Mrs S Vakeesan
Mr V Rattinam Loganathan
Mrs A Thiagalingam
Mr C Sithamparapillai
Mr D Rabindramohan
Mrs N Surendran

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

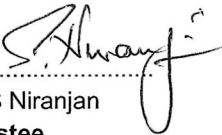
SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2024.

On behalf of the board


.....
Mr S Niranjana
.Trustee
.....
24.09.24

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

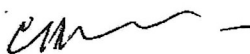
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C K Vasan
AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: ..12/11/2024.....

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	35,311	-	35,311	49,130	-	49,130
Project Activities	3	134,778	48,383	183,161	140,931	25,869	166,800
Other Income	4	1,175	13,727	14,902	502	5,416	5,918
Investments	5	43,564	-	43,564	44,118	-	44,118
Total income		<u>214,828</u>	<u>62,110</u>	<u>276,938</u>	<u>234,681</u>	<u>31,285</u>	<u>265,966</u>
Expenditure on:							
Project Activities	6	148,734	64,830	213,564	153,139	26,700	179,839
Other Expenditure	7	71,310	-	71,310	59,397	-	59,397
Depreciation	9	28,135	-	28,135	27,965	-	27,965
Total expenditure		<u>248,179</u>	<u>64,830</u>	<u>313,009</u>	<u>240,501</u>	<u>26,700</u>	<u>267,201</u>
Net expenditure for the year/ Net movement in funds		(33,351)	(2,720)	(36,071)	(5,820)	4,585	(1,235)
Fund balances at 1 September 2023		<u>853,511</u>	<u>15,207</u>	<u>868,718</u>	<u>859,331</u>	<u>10,622</u>	<u>869,953</u>
Fund balances at 31 August 2024		<u><u>820,160</u></u>	<u><u>12,487</u></u>	<u><u>832,647</u></u>	<u><u>853,511</u></u>	<u><u>15,207</u></u>	<u><u>868,718</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

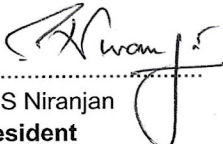
SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		730,661		718,644
Current assets					
Debtors	13	26,006		38,620	
Cash at bank and in hand		76,700		112,174	
		<u>102,706</u>		<u>150,794</u>	
Creditors: amounts falling due within one year	14	<u>(720)</u>		<u>(720)</u>	
Net current assets			<u>101,986</u>		<u>150,074</u>
Total assets less current liabilities			<u><u>832,647</u></u>		<u><u>868,718</u></u>
Income funds					
Restricted funds			12,487		3,818
Unrestricted funds			820,160		837,612
			<u><u>832,647</u></u>		<u><u>868,718</u></u>

The financial statements were approved by the Trustees on


.....
Mr S Niranjana
President


.....
Mrs S Vakeesan
Hon.General Secretary


.....
Mrs A Thiagalingam
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Retirement benefits

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gift Aids	26,006	44,555
Membership fees	2,951	2,313
Bank Interest	1,234	1,063
Jewellery & Idol donation	4,100	-
Other Donations	1,020	1,199
	<u>35,311</u>	<u>49,130</u>

3 Project Activities

	2024	2023
	£	£
Social Services	27,479	38,782
Religious	84,291	78,985
Publication	2,765	3,966
Senior Centre	2,318	3,400
Nalvar Tamil Academy	10,000	10,670
Overseas Projects	7,925	5,128
Enlightenment Circle	48,383	25,869
	<u>183,161</u>	<u>166,800</u>
Analysis by fund		
Unrestricted funds	134,778	140,931
Restricted funds	48,383	25,869
	<u>183,161</u>	<u>166,800</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Book Sales	1,175	-	1,175	502	-	502
Events Income	-	13,727	13,727	-	5,416	5,416
	<u>1,175</u>	<u>13,727</u>	<u>14,902</u>	<u>502</u>	<u>5,416</u>	<u>5,918</u>

5 Investments

	2024	2023
	£	£
Rental income	33,444	33,983
Hall Hire	10,120	2,910
	<u>43,564</u>	<u>44,118</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Social Services	24,535	-	24,535	28,914	-	28,914
Religious	92,864	-	92,864	91,554	-	91,554
Publication	5,499	-	5,499	5,616	-	5,616
Nalvar Tamil Academy	13,809	-	13,809	15,112	-	15,112
Overseas Projects	8,381	-	8,381	6,482	-	6,482
Enlightenment Circle	-	52,875	52,875	-	18,635	18,635
Senior Centre	3,646	-	3,646	1,053	-	1,053
Ragasangamam Events	-	11,955	11,955	-	7,817	7,817
	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>
	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Other Expenditure

	2024 £	2023 £
Staff costs	33,978	24,667
Rates	5,130	4,098
Insurance	3,812	3,680
Light & Heat	6,984	5,467
Repairs & Maintenance	4,068	5,414
Postage & Stationery	854	1,052
Telephone	1,185	915
Employees travel/Visas	3,339	2,503
Charitable Donation	3,241	4,267
Accountancy	720	720
Legal & Professional Fee	3,934	1,009
Bank Charges	978	931
Sundry Expenses	99	110
Waste Collection	776	1,495
Aandu Vizha Celebrations	2,212	3,069
	<u>71,310</u>	<u>59,397</u>
	<u>71,310</u>	<u>59,397</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Depreciation

	Unrestricted funds 2024	Unrestricted funds 2023
Building Depreciation	16,655	16,223
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	678	355
Temple Assets Depreciation	5,985	6,300
Chariot Depreciation	2,434	2,704
	<u>28,135</u>	<u>27,965</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Employees

The average monthly number of employees during the year :

2024 Number	2023 Number
5	5
<u>5</u>	<u>5</u>

Employment costs

	2024 £	2023 £
Wages and salaries	27,108	21,141
Social security costs & Pensions	6,870	3,526
	<u>33,978</u>	<u>24,667</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets	Land and Buildings	Kalmunai Buildings	Temple Building	Southend Hut	Fixtures and fittings	IT Equipment	Chariot	Temple Gold Jewellery Assets	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 September 2023	338,864	89,253	327,316	6,062	16,858	44,874	30,045	140,624	1,051,060
Additions	15,504	-	4,323	-	14,765	-	700	-	40,151
At 31 August 2024	354,368	89,253	331,639	6,062	31,623	44,874	30,745	140,624	1,091,211
Depreciation and impairment									
At 1 September 2023	192,905	34,232	23,508	2,795	10,074	42,263	5,709	20,929	332,415
Depreciation charged in the year	8,472	2,231	8,183	152	678	-	2,434	5,985	28,135
At 31 August 2024	201,377	36,463	31,691	2,947	10,752	42,263	8,143	26,914	360,550
Carrying amount									
At 31 August 2024	152,991	52,790	299,948	3,115	20,871	2,611	22,602	113,710	730,661
At 31 August 2023	145,959	55,021	303,808	3,267	6,783	2,611	24,336	119,695	718,644

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Gift Aid Receivable		26,006	38,620
		<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year		2024	2023
		£	£
Accruals and deferred income		720	720
		<u> </u>	<u> </u>

15 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:						
Tangible assets	730,661	-	730,661	718,644	-	718,644
Current assets/(liabilities)	101,986	-	101,986	134,868	15,206	150,074
	<u>832,647</u>	<u> </u>	<u>832,647</u>	<u>853,512</u>	<u>15,206</u>	<u>868,718</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

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Financial Statements for the year ended

31st August 2024



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
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SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Niranjana
Mr S Thamboo
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Mrs A Thiagalingam
Mr C Sithamparapillai
Mr D Rabindramohan
Mrs N Surendran

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2024.

On behalf of the board



.....
Mr S Niranjana
Trustee

.....
24.09.24

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

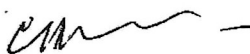
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C K Vasan
AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: 12/11/2024.....

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	35,311	-	35,311	49,130	-	49,130
Project Activities	3	134,778	48,383	183,161	140,931	25,869	166,800
Other Income	4	1,175	13,727	14,902	502	5,416	5,918
Investments	5	43,564	-	43,564	44,118	-	44,118
Total income		214,828	62,110	276,938	234,681	31,285	265,966
Expenditure on:							
Project Activities	6	148,734	64,830	213,564	153,139	26,700	179,839
Other Expenditure	7	71,310	-	71,310	59,397	-	59,397
Depreciation	9	28,135	-	28,135	27,965	-	27,965
Total expenditure		248,179	64,830	313,009	240,501	26,700	267,201
Net expenditure for the year/ Net movement in funds		(33,351)	(2,720)	(36,071)	(5,820)	4,585	(1,235)
Fund balances at 1 September 2023		853,511	15,207	868,718	859,331	10,622	869,953
Fund balances at 31 August 2024		820,160	12,487	832,647	853,511	15,207	868,718

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		730,661		718,644
Current assets					
Debtors	13	26,006		38,620	
Cash at bank and in hand		76,700		112,174	
		<u>102,706</u>		<u>150,794</u>	
Creditors: amounts falling due within one year	14	<u>(720)</u>		<u>(720)</u>	
Net current assets			<u>101,986</u>		<u>150,074</u>
Total assets less current liabilities			<u>832,647</u>		<u>868,718</u>
Income funds					
Restricted funds			12,487		3,818
Unrestricted funds			820,160		837,612
			<u>832,647</u>		<u>868,718</u>

The financial statements were approved by the Trustees on


.....
Mr S Niranjana
President


.....
Mrs S Vakeesan
Hon.General Secretary


.....
Mrs A Thiagalingam
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Retirement benefits

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gift Aids	26,006	44,555
Membership fees	2,951	2,313
Bank Interest	1,234	1,063
Jewellery & Idol donation	4,100	-
Other Donations	1,020	1,199
	<u>35,311</u>	<u>49,130</u>

3 Project Activities

	2024	2023
	£	£
Social Services	27,479	38,782
Religious	84,291	78,985
Publication	2,765	3,966
Senior Centre	2,318	3,400
Nalvar Tamil Academy	10,000	10,670
Overseas Projects	7,925	5,128
Enlightenment Circle	48,383	25,869
	<u>183,161</u>	<u>166,800</u>
Analysis by fund		
Unrestricted funds	134,778	140,931
Restricted funds	48,383	25,869
	<u>183,161</u>	<u>166,800</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Book Sales	1,175	-	1,175	502	-	502
Events Income	-	13,727	13,727	-	5,416	5,416
	<u>1,175</u>	<u>13,727</u>	<u>14,902</u>	<u>502</u>	<u>5,416</u>	<u>5,918</u>

5 Investments

	2024	2023
	£	£
Rental income	33,444	33,983
Hall Hire	10,120	2,910
	<u>43,564</u>	<u>44,118</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Social Services	24,535	-	24,535	28,914	-	28,914
Religious	92,864	-	92,864	91,554	-	91,554
Publication	5,499	-	5,499	5,616	-	5,616
Nalvar Tamil Academy	13,809	-	13,809	15,112	-	15,112
Overseas Projects	8,381	-	8,381	6,482	-	6,482
Enlightenment Circle	-	52,875	52,875	-	18,635	18,635
Senior Centre	3,646	-	3,646	1,053	-	1,053
Ragasangamam Events	-	11,955	11,955	-	7,817	7,817
	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>
	<u>148,734</u>	<u>64,830</u>	<u>213,564</u>	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Other Expenditure

	2024 £	2023 £
Staff costs	33,978	24,667
Rates	5,130	4,098
Insurance	3,812	3,680
Light & Heat	6,984	5,467
Repairs & Maintenance	4,068	5,414
Postage & Stationery	854	1,052
Telephone	1,185	915
Employees travel/Visas	3,339	2,503
Charitable Donation	3,241	4,267
Accountancy	720	720
Legal & Professional Fee	3,934	1,009
Bank Charges	978	931
Sundry Expenses	99	110
Waste Collection	776	1,495
Aandu Vizha Celebrations	2,212	3,069
	<u>71,310</u>	<u>59,397</u>
	<u>71,310</u>	<u>59,397</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Depreciation

	Unrestricted funds 2024	Unrestricted funds 2023
Building Depreciation	16,655	16,223
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	678	355
Temple Assets Depreciation	5,985	6,300
Chariot Depreciation	2,434	2,704
	<u>28,135</u>	<u>27,965</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Employees

The average monthly number of employees during the year :

2024 Number	2023 Number
5	5
<u>5</u>	<u>5</u>

Employment costs

	2024 £	2023 £
Wages and salaries	27,108	21,141
Social security costs & Pensions	6,870	3,526
	<u>33,978</u>	<u>24,667</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets	Land and Buildings	Kalmunai Buildings	Temple Building	Southend Hut	Fixtures and fittings	IT Equipment	Chariot	Temple Gold Jewellery Assets	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 September 2023	338,864	89,253	327,316	6,062	16,858	44,874	30,045	140,624	1,051,060
Additions	15,504	-	4,323	-	14,765	-	700	-	40,151
At 31 August 2024	354,368	89,253	331,639	6,062	31,623	44,874	30,745	140,624	1,091,211
Depreciation and impairment									
At 1 September 2023	192,905	34,232	23,508	2,795	10,074	42,263	5,709	20,929	332,415
Depreciation charged in the year	8,472	2,231	8,183	152	678	-	2,434	5,985	28,135
At 31 August 2024	201,377	36,463	31,691	2,947	10,752	42,263	8,143	26,914	360,550
Carrying amount									
At 31 August 2024	152,991	52,790	299,948	3,115	20,871	2,611	22,602	113,710	730,661
At 31 August 2023	145,959	55,021	303,808	3,267	6,783	2,611	24,336	119,695	718,644

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Gift Aid Receivable	26,006	38,620
	<u>26,006</u>	<u>38,620</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	720	720
	<u>720</u>	<u>720</u>

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2024 are represented by:						
Tangible assets	730,661	-	730,661	718,644	-	718,644
Current assets/(liabilities)	101,986	-	101,986	134,868	15,206	150,074
	<u>832,647</u>	<u>-</u>	<u>832,647</u>	<u>853,512</u>	<u>15,206</u>	<u>868,718</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SAIVA MUNNETTA SANGAM (UK)

England & Wales - Charity number 292085

Accounts

47th year Annual General Meeting Report

Sunday 19.11.2023 at 2pm

SMS (UK) 2, Salisbury Road, Manor Park, London E12 6AB.

Agenda:

President's Speech: President Mr. S.Nirajan welcomed and thanked all 47 attendees who were present at the meeting. He conveyed his special thanks to the Trustees, Project Secretaries and the rest of the Management Committee Members for their support and helping in the smooth running of the SMS Charity.

46th year Annual General Meeting Minutes: The report was read by the General Secretary, Mrs.Sutharsini Vakeesan and she answered all the questions raised by the members and the well wishers of the Sangam. The report was proposed as correct by Mr.C.Sithampatrapillai and seconded by Mr.Vamanananthan and accepted by all the members.

46th year Financial Report: The Report was presented by the Treasurer Mrs.Amirtha Thiyagalingam and all income and expenditures were explained. The report was proposed as accurate by Mr. S.Balasingam and seconded by Mr. M. Raventhirathas and accepted by all the members.

46th year Annual Report: The report was presented by the General Secretary which included the SMS Charity's achievements, the Project Secretaries motivations and the outcomes of the current nine projects.

Following this, Mrs.Sripathy Ponnuthurai was elected as the Pro-Temp Chair. She announced, Mr. Sothiratnam Nirajan, as the new President. Then the Trustees, Project Secretaries and the committee members were elected.

Our Charity's income is less than £500,000 for the current financial year.

Our Objectives are:

- a) The advancement of education of the public in the philosophy, precepts, and practice of Hinduism and in particular Saivism.
- b) The relief of sickness and preservation of health in particular among people affected by Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.
- c) The relief of financial hardship and in particular among people affected by the Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.

During the year the charity was able to achieve its objectives by undertaking and executing various projects through its different sections and the several project secretaries.

The main projects this year:

- The charity continues providing cooked meals at Seva Street, Stratford (UK) for the homeless people on Wednesdays on a monthly basis.
- Provide dried food for Community Centres and Children Hospices e.g. (Richard House)
- The charity has also helped the vulnerable, underprivileged, poor and needy including disabled persons, mainly through Enlightenment Circle, which is an arm of the charity.

Achievements:

- The charity continue to undertake various projects in the UK for the benefit of elders, vulnerable people, youth and children through elderly centre Social Service, Funeral service (Last Rites), NTA School, Yoga Centre and Temple. We continue publishing periodical magazines and conduct Cultural and Art Classes etc.
- The charity continues to help the vulnerable, underprivileged, poor and needy people in Africa, Sri Lanka, Nepal and India; mainly through Enlightenment Circle which is an arm of the charity.
- The Charity had financially supported Education Programmes to underprivileged and needy students in Sri lanka.
- Fund raising activities were undertaken through the efforts of the Board of Trustees, and Management Committee Members of the charity.

In relation to all the above projects, The Charity has taken into consideration the Charity Commission's Public Benefit Guidance when making any decisions.

For the next financial year

- From the beginning of the financial year, the charity has been continuing existing activities with further developments as before.
- The Charity also hopes to undertake more fund raising activities.

Yours sincerely

Mrs.Sutharsini Vakeesan

General Secretary

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2023



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Nirajan
Mr S Thamboo
Mr S Balasingam
Mrs K Balasubramaniam
Mr G Parameswaren
Mrs S Vakeesan
Mr V Rattinam Loganathan
Mrs A Thiagalingam
Mr V Chelliah Vamanananthan

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2023.

On behalf of the board

Mr S Niranjana
Trustee

23 October 2023

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


C K Vasan
AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: 23 October 2023

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	49,130	-	49,130	64,998	-	64,998
Project Activities	3	140,931	25,869	166,800	134,206	26,867	161,073
Other Income	4	502	5,416	5,918	205	11,300	11,505
Investments	5	44,118	-	44,118	37,045	-	37,045
Total income		234,681	31,285	265,966	236,454	38,167	274,621
Expenditure on:							
Project Activities	6	153,139	26,700	179,839	127,157	37,947	165,104
Other Expenditure	7	59,397	-	59,397	51,055	-	51,055
Depreciation	8	27,965	-	27,965	29,939	-	29,939
Total expenditure		240,501	26,700	267,201	208,151	37,947	246,098
Net (expenditure)/income for the year/							
Net movement in funds		(5,820)	4,585	(1,235)	28,303	220	28,523
Fund balances at 1 September 2022		859,331	10,622	869,953	831,028	10,402	841,430
Fund balances at 31 August 2023		853,511	15,207	868,718	859,331	10,622	869,953

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		718,644		714,475
Current assets					
Debtors	13	38,620		-	
Cash at bank and in hand		112,174		156,677	
		<u>150,794</u>		<u>156,677</u>	
Creditors: amounts falling due within one year	14	<u>(720)</u>		<u>(1,199)</u>	
Net current assets			<u>150,074</u>		<u>155,478</u>
Total assets less current liabilities			<u>868,718</u>		<u>869,953</u>
Income funds					
Restricted funds			15,207		3,818
Unrestricted funds			<u>853,511</u>		<u>837,612</u>
			<u>868,718</u>		<u>869,953</u>

The financial statements were approved by the Trustees on 23 October 2023


Mr S Niranjana
President


Mrs S Vakeesan
Hon.General Secretary


Mrs A Thiagalingam
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gift Aids	44,555	45,529
Government Grants	-	450
Membership fees	2,313	1,790
Bank Interest	1,063	9
Jewellery & Idol donation	-	15,576
Other Donations	1,199	1,644
	<u>49,130</u>	<u>64,998</u>

3 Project Activities

	2023	2022
	£	£
Social Services	38,782	24,120
Religious	78,985	84,568
Publication	3,966	4,030
Senior Centre	3,400	670
Nalvar Tamil Academy	10,670	7,177
Overseas Projects	5,128	13,641
Enlightenment Circle	25,869	26,867
	<u>166,800</u>	<u>161,073</u>
Analysis by fund		
Unrestricted funds	140,931	134,206
Restricted funds	25,869	26,867
	<u>166,800</u>	<u>161,073</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Book Sales	502	-	502	205	-	205
Events Income	-	5,416	5,416	-	11,300	11,300
	<u>502</u>	<u>5,416</u>	<u>5,918</u>	<u>205</u>	<u>11,300</u>	<u>11,505</u>

5 Investments

	2023	2022
	£	£
Rental income	34,893	33,983
Hall Hire	9,225	2,910
	<u>44,118</u>	<u>37,045</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Social Services	28,914	-	28,914	17,252	-	17,252
Religious	91,554	-	91,554	74,581	-	74,581
Publication	5,616	-	5,616	4,986	-	4,986
Nalvar Tamil Academy	15,112	-	15,112	9,508	-	9,508
Overseas Projects	6,482	-	6,482	19,777	-	19,777
Enlightenment Circle	-	18,635	18,635	-	30,130	30,130
Senior Centre	5,461	-	5,461	1,053	-	1,053
Ragasangamam Events	-	8,065	8,065	-	7,817	7,817
	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>
	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Other Expenditure

	2023	2022
	£	£
Staff costs	24,667	24,849
Rates	4,098	5,843
Insurance	3,680	3,339
Light & Heat	5,467	4,278
Repairs & Maintenance	5,414	2,711
Postage & Stationery	1,052	698
Telephone	915	684
Employees travel/Visas	2,503	5,740
Charitable Donation	4,267	950
Accountancy	720	720
Legal & Professional Fee	1,009	274
Bank Charges	931	910
Sundry Expenses	110	59
Waste Collection	1,495	-
Aandu Vizha Celebrations	3,069	-
	59,397	51,055
	<u>59,397</u>	<u>51,055</u>

8 Depreciation

	Unrestricted funds	Unrestricted funds
	2023	2022
Building Depreciation	16,223	16,223
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	355	394
Temple Assets Depreciation	6,300	7,934
Chariot Depreciation	2,704	3,005
	<u>27,965</u>	<u>29,939</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Employees

The average monthly number of employees during the year :

	2023 Number	2022 Number
	5	5
	<u>5</u>	<u>5</u>
Employment costs	2023	2022
	£	£
Wages and salaries	21,141	23,179
Social security costs	3,526	2,723
	<u>24,667</u>	<u>25,902</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets	Land and Buildings	Kaimunai Buildings	Temple Building	Southend Hut	Fixtures and fittings	IT Equipment	Chariot	Temple Gold Jewellery Assets	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 September 2022	335,472	89,253	313,430	6,062	13,265	44,874	30,045	140,624	1,018,926
Additions	3,392	-	13,886	-	3,593	-	-	-	32,134
At 31 August 2023	338,864	89,253	327,316	6,062	16,858	44,874	30,045	140,624	1,051,060
Depreciation and impairment									
At 1 September 2022	184,518	32,001	15,672	2,643	9,720	42,263	3,005	14,629	304,451
Depreciation charged in the year	8,387	2,231	7,836	152	355	-	2,704	6,300	27,965
At 31 August 2023	192,905	34,232	23,508	2,795	10,075	42,263	5,709	20,929	332,416
Carrying amount									
At 31 August 2023	145,959	55,021	303,808	3,267	6,783	2,611	24,336	119,695	718,644
At 31 August 2022	150,953	57,253	297,758	3,419	3,545	2,611	27,040	125,995	714,475

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

13	Debtors		
	Amounts falling due within one year:	2023	2022
		£	£
	Gift Aid Receivable	38,620	-
		<u>38,620</u>	<u>-</u>
14	Creditors: amounts falling due within one year		
		2023	2022
		£	£
	Wages	-	479
	Accruals and deferred income	720	720
		<u>720</u>	<u>1,199</u>
15	Analysis of net assets between funds		
		Unrestricted funds	Restricted funds
		2023	2023
		£	£
	Fund balances at 31 August 2023 are represented by:		
	Tangible assets	718,644	-
	Current assets/(liabilities)	134,868	15,206
		<u>853,512</u>	<u>15,206</u>
		Total	Unrestricted funds
		2023	2022
		£	£
		718,644	714,475
		150,074	144,856
		<u>868,718</u>	<u>859,331</u>
		Restricted funds	Total
		2022	2022
		£	£
		-	714,475
		10,622	155,478
		<u>10,622</u>	<u>869,953</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2023



1. Accountant's cover letter
2. Accountant's report
3. Executive committee's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Nirajan
Mr S Thamboo
Mr S Balasingam
Mrs K Balasubramaniam
Mr G Parameswaren
Mrs S Vakeesan
Mr V Rattinam Loganathan
Mrs A Thiagalingam
Mr V Chelliah Vamanananthan

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

In relation to the financial statements set out on pages to 13:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2023.

On behalf of the board

Mr S Niranjana
.Trustee

23 October 2023

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


C K Vasan
AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

AJ Accountancy
Accountants & Tax Consultants
43, Anerley Rd, Crystal Palace,
London SE19 2AS
Tel: 020 8778 8666

Dated: 23 October 2023

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds	Restricted funds	Total Unrestricted	Restricted	Total
	Notes	2023	2023	2023	2022	2022
		£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	2	49,130	-	49,130	64,998	64,998
Project Activities	3	140,931	25,869	166,800	134,206	161,073
Other Income	4	502	5,416	5,918	205	11,505
Investments	5	44,118	-	44,118	37,045	37,045
Total income		234,681	31,285	265,966	236,454	274,621
<u>Expenditure on:</u>						
Project Activities	6	153,139	26,700	179,839	127,157	165,104
Other Expenditure	7	59,397	-	59,397	51,055	51,055
Depreciation	8	27,965	-	27,965	29,939	29,939
Total expenditure		240,501	26,700	267,201	208,151	246,098
Net (expenditure)/income for the year/						
Net movement in funds		(5,820)	4,585	(1,235)	28,303	220
Fund balances at 1 September 2022		859,331	10,622	869,953	831,028	841,430
Fund balances at 31 August 2023		853,511	15,207	868,718	859,331	869,953

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		718,644		714,475
Current assets					
Debtors	13	38,620		-	
Cash at bank and in hand		112,174		156,677	
		<u>150,794</u>		<u>156,677</u>	
Creditors: amounts falling due within one year	14	<u>(720)</u>		<u>(1,199)</u>	
Net current assets			<u>150,074</u>		<u>155,478</u>
Total assets less current liabilities			<u>868,718</u>		<u>869,953</u>
Income funds					
Restricted funds			15,207		3,818
Unrestricted funds			<u>853,511</u>		<u>837,612</u>
			<u>868,718</u>		<u>869,953</u>

The financial statements were approved by the Trustees on 23 October 2023


Mr S Niranjana
President


Mrs S Vakeesan
Hon.General Secretary


Mrs A Thiagalingam
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.5% straight line
Kalmunai Buildings	2.5% straight line
Temple Building	2.5% straight line
Southend Hut	2.5% straight line
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gift Aids	44,555	45,529
Government Grants	-	450
Membership fees	2,313	1,790
Bank Interest	1,063	9
Jewellery & Idol donation	-	15,576
Other Donations	1,199	1,644
	<u>49,130</u>	<u>64,998</u>

3 Project Activities

	2023	2022
	£	£
Social Services	38,782	24,120
Religious	78,985	84,568
Publication	3,966	4,030
Senior Centre	3,400	670
Nalvar Tamil Academy	10,670	7,177
Overseas Projects	5,128	13,641
Enlightenment Circle	25,869	26,867
	<u>166,800</u>	<u>161,073</u>
Analysis by fund		
Unrestricted funds	140,931	134,206
Restricted funds	25,869	26,867
	<u>166,800</u>	<u>161,073</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Book Sales	502	-	502	205	-	205
Events Income	-	5,416	5,416	-	11,300	11,300
	<u>502</u>	<u>5,416</u>	<u>5,918</u>	<u>205</u>	<u>11,300</u>	<u>11,505</u>

5 Investments

	2023	2022
	£	£
Rental income	34,893	33,983
Hall Hire	9,225	2,910
	<u>44,118</u>	<u>37,045</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Social Services	28,914	-	28,914	17,252	-	17,252
Religious	91,554	-	91,554	74,581	-	74,581
Publication	5,616	-	5,616	4,986	-	4,986
Nalvar Tamil Academy	15,112	-	15,112	9,508	-	9,508
Overseas Projects	6,482	-	6,482	19,777	-	19,777
Enlightenment Circle	-	18,635	18,635	-	30,130	30,130
Senior Centre	5,461	-	5,461	1,053	-	1,053
Ragasangamam Events	-	8,065	8,065	-	7,817	7,817
	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>
	<u>153,139</u>	<u>26,700</u>	<u>179,839</u>	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Other Expenditure

	2023	2022
	£	£
Staff costs	24,667	24,849
Rates	4,098	5,843
Insurance	3,680	3,339
Light & Heat	5,467	4,278
Repairs & Maintenance	5,414	2,711
Postage & Stationery	1,052	698
Telephone	915	684
Employees travel/Visas	2,503	5,740
Charitable Donation	4,267	950
Accountancy	720	720
Legal & Professional Fee	1,009	274
Bank Charges	931	910
Sundry Expenses	110	59
Waste Collection	1,495	-
Aandu Vizha Celebrations	3,069	-
	59,397	51,055
	<u>59,397</u>	<u>51,055</u>

8 Depreciation

	Unrestricted funds	Unrestricted funds
	2023	2022
Building Depreciation	16,223	16,223
Kalmunai Building Depreciation	2,231	2,231
Southend Hut Depreciation	152	152
Furniture & Fittings Depreciation	355	394
Temple Assets Depreciation	6,300	7,934
Chariot Depreciation	2,704	3,005
	<u>27,965</u>	<u>29,939</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

10 Employees

The average monthly number of employees during the year :

	2023 Number	2022 Number
	5	5
	<u>5</u>	<u>5</u>
Employment costs	2023	2022
	£	£
Wages and salaries	21,141	23,179
Social security costs	3,526	2,723
	<u>24,667</u>	<u>25,902</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets	Land and Buildings	Kaimunai Buildings	Temple Building	Southend Hut	Fixtures and fittings	IT Equipment	Chariot	Temple Gold Jewellery Assets	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 September 2022	335,472	89,253	313,430	6,062	13,265	44,874	30,045	140,624	1,018,926
Additions	3,392	-	13,886	-	3,593	-	-	-	32,134
At 31 August 2023	338,864	89,253	327,316	6,062	16,858	44,874	30,045	140,624	1,051,060
Depreciation and impairment									
At 1 September 2022	184,518	32,001	15,672	2,643	9,720	42,263	3,005	14,629	304,451
Depreciation charged in the year	8,387	2,231	7,836	152	355	-	2,704	6,300	27,965
At 31 August 2023	192,905	34,232	23,508	2,795	10,075	42,263	5,709	20,929	332,416
Carrying amount									
At 31 August 2023	145,959	55,021	303,808	3,267	6,783	2,611	24,336	119,695	718,644
At 31 August 2022	150,953	57,253	297,758	3,419	3,545	2,611	27,040	125,995	714,475

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

13	Debtors						
	Amounts falling due within one year:	2023	2022				
		£	£				
	Gift Aid Receivable	38,620	-				
		<u>38,620</u>	<u>-</u>				
14	Creditors: amounts falling due within one year						
		2023	2022				
		£	£				
	Wages	-	479				
	Accruals and deferred income	720	720				
		<u>720</u>	<u>1,199</u>				
15	Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total				
	2023	2023	2023				
	£	£	£				
	2022	2022	2022				
	£	£	£				
	Fund balances at 31 August 2023 are represented by:						
	Tangible assets	718,644	-	718,644	714,475	-	714,475
	Current assets/(liabilities)	134,868	15,206	150,074	144,856	10,622	155,478
		<u>853,512</u>	<u>15,206</u>	<u>868,718</u>	<u>859,331</u>	<u>10,622</u>	<u>869,953</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SAIVA MUNNETTA SANGAM (UK)

England & Wales - Charity number 292085

Accounts

46th year Annual General Meeting Report

Sunday 20.11.2022 at 2pm

SMS (UK) 2, Salisbury Road, Manor Park, London E12 6AB.

Agenda:

President's Speech: President Mr. D. Rabindramohan welcomed and thanked all 50 attendees who were present at the meeting. He also mentioned the help and support given by the Trustees, Project Secretaries and the rest of the Management Committee Members in the smooth running of the day to day activities of the Organisation.

45th year Annual General Meeting Minutes: The report was read by the General Secretary, Mrs.Sarojini Chandragopal and she answered all the questions raised by the members and the well wishers of the Sangam. The report was proposed as Correct by Mr.C.Sithampatrapillai and seconded by Mr.Vamanananthan and accepted by all the members.

45th year Financial Report: The Report was presented by the Treasurer, Mrs. Navaraneer Surandran, the income and expenditures were explained. The report was proposed as accurate by Mr. Subramaniam and seconded by Mrs.Sripathy Ponnuthurai and accepted by all the members.

45th year Annual Report: The report was presented by the General Secretary which highlighted the Charity's achievements, the Project Secretaries motivation and the outcomes of the current nine projects.

Following this, Mr. W. Nagaratnam was elected as the Pro-Temp Chair. He announced, Mr. Sothiratnam Niranjan, as the new President. Then the Trustees, Project Secretaries and the committee members were elected.

Our Charity's income is less than £500,000 for the current financial year.

Our Objectives are:

- a) The advancement of education of the public in the philosophy, precepts, and practice of Hinduism and in particular Sivaism.
- b) The relief of sickness and preservation of health in particular among people affected by Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.
- c) The relief of financial hardship and in particular among people affected by the Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.

During the year the charity was able to achieve some of its objectives by undertaking and executing various projects through its different sections and the several project secretaries.

The main projects this year:

Despite Covid 19 Pandemic, we were able to plan only a few projects which included helping those affected by Covid 19 Coronavirus Pandemic, both in the United Kingdom, Sri Lanka and India..

The charity has also helped the vulnerable, underprivileged, poor and needy including disabled persons, mainly through Enlightenment Circle, which is an arm of the charity.

Achievements:

- The charity continue to undertake various projects in the UK for the benefit of elders, vulnerable people, youth and children through elderly centre Social Service, Funeral service (Last Rites) NTA School, Yoga Centre and Temple. We continue publishing periodical magazines and conduct Cultural and Art Classes etc.

- The charity continues to help the vulnerable, underprivileged, poor and needy people in Africa, Sri Lanka, Nepal and India; mainly through Enlightenment Circle which is an arm of the charity.

- The Charity had financially supported Education Programmes to underprivileged and needy students in Sri lanka.

- Fund raising activities were undertaken through the efforts of the Board of Trustees, and Management Committee Members of the charity.

In relation to all the above projects, The Charity has taken into consideration the Charity Commission's Public Benefit Guidance when making any decisions.

For the next financial year:

From the beginning of the financial year, we have planned further development with enhanced activities providing services as before. However, because of the unprecedented Covid 19 Coronavirus Pandemic, our activities like many other groups were impacted due to Covid 19 restrictions. We are hoping to undertake many more projects as the Covid19 Pandemic situation improves and the country is returning to near normal.

Yours sincerely

Mrs.Sutharsini Vakeesan

General Secretary

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Annual Report and Financial Statements

for the year ended 31 August 2022



1. Legal & Administrative Information
2. Independent Examiner's Report
3. Income and Expenditure Account
4. Balance Sheet & Trustee's approval
5. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Rabindramohan
Mrs S Chandragopal
Mrs N Surandran
Mr S Niranjan
Mr C Sithamparapillai
Mrs B Saroja Kanagasabesan
Mr S Ratnarajah
Mrs P Sabaratnam
Mr S Thamboo

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

The trustee present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2022.

On behalf of the board

Mr D Rabindramohan
.Trustee

14 October 2022

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C K Vasan FFA, FMAAT, ACIPP

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

A J ACCOUNTANCY
ACCOUNTANTS & TAX CONSULTANTS
43 ANERLEY ROAD
CRYSTAL PALACE
LONDON SE19 2AS
TEL: 020 8775 8666

Dated: 14 October 2022

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	64,998	-	64,998	40,533
Project Activities	3	134,206	26,867	161,073	117,007
Other Income	4	205	11,300	11,505	6,816
Investments	5	37,045	-	37,045	36,893
Total income		<u>236,454</u>	<u>38,167</u>	<u>274,621</u>	<u>201,249</u>
<u>Expenditure on:</u>					
Project Activities	6	127,157	37,947	165,104	95,965
Other Expenditure	7	51,055	-	51,055	52,848
Depreciation	8	29,939	-	29,939	25,643
Total expenditure		<u>208,151</u>	<u>37,947</u>	<u>246,098</u>	<u>174,456</u>
Net income for the year/ Net movement in funds		28,303	220	28,523	26,793
Fund balances at 1 September 2021		831,028	10,402	841,430	814,637
Fund balances at 31 August 2022		<u>859,331</u>	<u>10,622</u>	<u>869,953</u>	<u>841,430</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

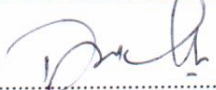
SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		714,475		711,019
Current assets					
Cash at bank and in hand		156,677		136,011	
Creditors: amounts falling due within one year	12	(1,199)		(5,600)	
Net current assets			155,478		130,411
Total assets less current liabilities			869,953		841,430
Income funds					
Restricted funds			7,301		3,818
Unrestricted funds			862,652		837,612
			869,953		841,430

The financial statements were approved by the Trustees on 14 October 2022


.....
Mr D Rabindramohan
President


.....
Mrs S Chandragopal
Hon.General Secretary


.....
Mrs N Surandran
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.50%
Kalmunai Buildings	2.50%
Temple Building	2.50%
Southend Hut	2.50%
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gift Aids	45,529	743
Government Grants	450	13,219
Membership fees	1,790	2,997
Bank Interest	9	6
Jewellery & Idol donation	15,576	21,353
Other Donations	1,644	2,215
	<u>64,998</u>	<u>40,533</u>

3 Project Activities

	2022	2021
	£	£
Social Services	24,120	37,555
Religious	84,568	52,117
Publication	4,030	2,555
Senior Centre	670	540
Nalvar Tamil Academy	7,177	-
Overseas Projects	13,641	2,050
Enlightenment Circle	26,867	22,190
	<u>161,073</u>	<u>117,007</u>
Analysis by fund		
Unrestricted funds	134,206	94,817
Restricted funds	-	-
Enlightenment Circle	26,867	22,190
	<u>161,073</u>	<u>117,007</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Book Sales	205	-	205	280
Events Income	-	11,300	11,300	6,536
	<u>205</u>	<u>11,300</u>	<u>11,505</u>	<u>6,816</u>

5 Investments

	2022	2021
	£	£
Rental income	31,675	33,983
Hall Hire	5,370	2,910
	<u>37,045</u>	<u>36,893</u>

6 Project Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Social Services	17,252	-	17,252	32,182
Religious	74,581	-	74,581	36,927
Publication	4,986	-	4,986	2,145
Nalvar Tamil Academy	9,508	-	9,508	561
Overseas Projects	19,777	-	19,777	3,200
Enlightenment Circle	-	30,130	30,130	15,606
Senior Centre	1,053	-	1,053	-
Ragasangamam Events	-	7,817	7,817	5,344
	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>	<u>95,965</u>
	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>	<u>95,965</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Other Expenditure

	2022	2021
	£	£
Staff costs	24,849	27,748
Rates	5,843	6,267
Insurance	3,339	3,789
Light & Heat	4,278	4,330
Repairs & Maintenance	2,711	2,986
Postage & Stationery	698	1,096
Telephone	684	468
Employees' travel & visas	5,740	2,394
Charitable Donation	950	1,920
Accountancy	720	600
Legal & Professional Fee	274	159
Bank Charges	910	422
Sundry Expenses	59	669
	<u>51,055</u>	<u>52,848</u>
	<u>51,055</u>	<u>52,848</u>

8 Depreciation

	Unrestricted funds	Unrestricted funds
	2022	2021
Building Depreciation	16,223	16,223
Kalmunai Building Depreciation	2,231	2,157
Southend Hut Depreciation	152	130
Furniture & Fittings Depreciation	394	438
Temple Assets Depreciation	7,934	6,695
Chariot Depreciation	3,005	-
	<u>29,939</u>	<u>25,643</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

10 Employees

The average monthly number of employees during the year was:4

	2022	2021
	Number	Number
	4	5
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	30,996	27,224
Social security costs	2,723	5,868
	<u> </u>	<u> </u>
	<u>33,719</u>	<u>33,092</u>

There were no employees whose annual remuneration was more than £60,000.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Tangible fixed assets

	Land and Buildings £	Kalmunai Buildings £	Temple Building £	Southend Hut £	Fixtures and fittings £	IT Equipment £	Chariot £	Temple Gold Jewellery Assests £	Total £	
Cost										
At 1 September 2021	335,472	89,253	313,430	6,062	13,265	44,874	30,045	135,333	17,797	985,531
Additions	-	-	-	-	-	-	-	5,291	28,104	33,395
At 31 August 2022	335,472	89,253	313,430	6,062	13,265	44,874	30,045	140,624	45,901	1,018,926
Depreciation and impairment										
At 1 September 2021	176,132	29,769	7,836	2,491	9,326	42,263	-	6,695	-	274,512
Depreciation charged in the year	8,387	2,231	7,836	152	394	-	3,005	7,934	-	29,939
At 31 August 2022	184,519	32,000	15,672	2,643	9,720	42,263	3,005	14,629	-	304,451
Carrying amount										
At 31 August 2022	150,953	57,253	297,758	3,419	3,545	2,611	27,040	125,995	45,901	714,475
At 31 August 2021	159,340	59,484	305,594	3,571	3,939	2,611	30,045	128,638	17,797	711,019

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Wages	479	-
Chariot Expenses Payable	-	5,000
Accruals and deferred income	720	600
	<u>1,199</u>	<u>5,600</u>

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Fund balances at 31 August 2022 are represented by:				
Tangible assets	714,475	-	714,475	711,019
Current assets/(liabilities)	148,177	7,301	155,478	130,411
	<u>862,652</u>	<u>7,301</u>	<u>869,953</u>	<u>841,430</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Annual Report and Financial Statements

for the year ended 31 August 2022



1. Legal & Administrative Information
2. Independent Examiner's Report
3. Income and Expenditure Account
4. Balance Sheet & Trustee's approval
5. Notes to the Financial Statements

SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Rabindramohan
Mrs S Chandragopal
Mrs N Surandran
Mr S Niranjan
Mr C Sithamparapillai
Mrs B Saroja Kanagasabesan
Mr S Ratnarajah
Mrs P Sabaratnam
Mr S Thamboo

Charity number

292085

Principal address

2 Salisbury Road
Manor Park
London
E12 6AB

Accountant

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

The trustee present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 01 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SAIVA MUNNETTA SANGAM (UK)

TUSTEES' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

In relation to the financial statements which comprise the statement of financial activities, the balance sheet and the related notes:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Charity will continue in operation.
- The trustees confirm that they have made available to AJ Accountancy, all the Charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Charity for the year ended 31 August 2022.

On behalf of the board

Mr D Rabindramohan
.Trustee

14 October 2022

SAIVA MUNNETTA SANGAM (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAIVA MUNNETTA SANGAM (UK)

I report to the trustees on my examination of the financial statements of SAIVA MUNNETTA SANGAM (UK) (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



C K Vasan FFA, FMAAT, ACIPP

AJ Accountancy
43 Anerley Road
Crystal Palace
London
SE19 2AS

A J ACCOUNTANCY
ACCOUNTANTS & TAX CONSULTANTS
43 ANERLEY ROAD
CRYSTAL PALACE
LONDON SE19 2AS
TEL: 020 8775 8666

Dated: 14 October 2022

SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	64,998	-	64,998	40,533
Project Activities	3	134,206	26,867	161,073	117,007
Other Income	4	205	11,300	11,505	6,816
Investments	5	37,045	-	37,045	36,893
Total income		<u>236,454</u>	<u>38,167</u>	<u>274,621</u>	<u>201,249</u>
<u>Expenditure on:</u>					
Project Activities	6	127,157	37,947	165,104	95,965
Other Expenditure	7	51,055	-	51,055	52,848
Depreciation	8	29,939	-	29,939	25,643
Total expenditure		<u>208,151</u>	<u>37,947</u>	<u>246,098</u>	<u>174,456</u>
Net income for the year/ Net movement in funds		28,303	220	28,523	26,793
Fund balances at 1 September 2021		831,028	10,402	841,430	814,637
Fund balances at 31 August 2022		<u>859,331</u>	<u>10,622</u>	<u>869,953</u>	<u>841,430</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

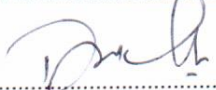
SAIVA MUNNETTA SANGAM (UK)


BALANCE SHEET


AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		714,475		711,019
Current assets					
Cash at bank and in hand		156,677		136,011	
Creditors: amounts falling due within one year	12	(1,199)		(5,600)	
Net current assets			155,478		130,411
Total assets less current liabilities			869,953		841,430
Income funds					
Restricted funds			7,301		3,818
Unrestricted funds			862,652		837,612
			869,953		841,430

The financial statements were approved by the Trustees on 14 October 2022


.....
Mr D Rabindramohan
President


.....
Mrs S Chandragopal
Hon.General Secretary


.....
Mrs N Surandran
Hon.Treasurer

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

SAIVA MUNNETTA SANGAM (UK) is an unincorporated Charity based in England and Wales. The Charity's Principal address is 2 Salisbury Road, London, E12 6AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and Buildings	2.50%
Kalmunai Buildings	2.50%
Temple Building	2.50%
Southend Hut	2.50%
Fixtures and fittings	10.00%
IT Equipment	10.00%
Chariot	10.00%
Temple Assests	5.00%
Gold Jewellery	-

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gift Aids	45,529	743
Government Grants	450	13,219
Membership fees	1,790	2,997
Bank Interest	9	6
Jewellery & Idol donation	15,576	21,353
Other Donations	1,644	2,215
	<u>64,998</u>	<u>40,533</u>

3 Project Activities

	2022	2021
	£	£
Social Services	24,120	37,555
Religious	84,568	52,117
Publication	4,030	2,555
Senior Centre	670	540
Nalvar Tamil Academy	7,177	-
Overseas Projects	13,641	2,050
Enlightenment Circle	26,867	22,190
	<u>161,073</u>	<u>117,007</u>
Analysis by fund		
Unrestricted funds	134,206	94,817
Restricted funds	-	-
Enlightenment Circle	26,867	22,190
	<u>161,073</u>	<u>117,007</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Other Activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
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Events Income	-	11,300	11,300	6,536
	<u>205</u>	<u>11,300</u>	<u>11,505</u>	<u>6,816</u>

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	2022	2021
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	<u>37,045</u>	<u>36,893</u>

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	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
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Religious	74,581	-	74,581	36,927
Publication	4,986	-	4,986	2,145
Nalvar Tamil Academy	9,508	-	9,508	561
Overseas Projects	19,777	-	19,777	3,200
Enlightenment Circle	-	30,130	30,130	15,606
Senior Centre	1,053	-	1,053	-
Ragasangamam Events	-	7,817	7,817	5,344
	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>	<u>95,965</u>
	<u>127,157</u>	<u>37,947</u>	<u>165,104</u>	<u>95,965</u>

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

7 Other Expenditure

	2022	2021
	£	£
Staff costs	24,849	27,748
Rates	5,843	6,267
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	<u>51,055</u>	<u>52,848</u>
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	Unrestricted funds	Unrestricted funds
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None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

10 Employees

The average monthly number of employees during the year was:4

	2022	2021
	Number	Number
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	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	30,996	27,224
Social security costs	2,723	5,868
	<u> </u>	<u> </u>
	<u>33,719</u>	<u>33,092</u>

There were no employees whose annual remuneration was more than £60,000.

SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Tangible fixed assets

	Land and Buildings	Kalmunai Buildings	Temple Building	Southend Hut	Fixtures and fittings	IT Equipment	Chariot	Temple Gold Jewellery	Total	
	£	£	£	£	£	£	£	£	£	
Cost										
At 1 September 2021	335,472	89,253	313,430	6,062	13,265	44,874	30,045	135,333	17,797	985,531
Additions	-	-	-	-	-	-	-	5,291	28,104	33,395
At 31 August 2022	335,472	89,253	313,430	6,062	13,265	44,874	30,045	140,624	45,901	1,018,926
Depreciation and impairment										
At 1 September 2021	176,132	29,769	7,836	2,491	9,326	42,263	-	6,695	-	274,512
Depreciation charged in the year	8,387	2,231	7,836	152	394	-	3,005	7,934	-	29,939
At 31 August 2022	184,519	32,000	15,672	2,643	9,720	42,263	3,005	14,629	-	304,451
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SAIVA MUNNETTA SANGAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

12 Creditors: amounts falling due within one year

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Wages	479	-
Chariot Expenses Payable	-	5,000
Accruals and deferred income	720	600
	<u>1,199</u>	<u>5,600</u>

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	<u>862,652</u>	<u>7,301</u>	<u>869,953</u>	<u>841,430</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

SAIVA MUNNETTA SANGAM (UK)

England & Wales - Charity number 292085

Accounts

45th year Annual General Meeting Report

Sunday 21.11.2021 at 2pm via Zoom

SMS (UK) 2, Salisbury Road, Manor Park, London E12 6AB.

Agenda:

President's Speech: President Mr. D. Rabindramohan welcomed and thanked all 61 attendees present at the meeting. He also mentioned the help and support given by the Trustees, Project Secretaries and the rest of the Management Committee Members in the smooth running of the day to day activities of the Organisation.

44th year Annual General Meeting Minutes: The report was read by the General Secretary, Mrs.Sarojini Chandragopal and she answered all the questions raised by the members and the well wishers of the Sangam. The report was proposed as Correct by Mr.V.C.Vamanananthan and seconded by Mrs.S.Renukanthan. and accepted by all the members.

44th year Financial Report: The Report was presented by the Treasurer, Mrs. Navarane Surenthiran, the income and expenditures were explained. The report was proposed as accurate by Mrs.Karuna Senathirajah and seconded by Mrs.Arulambikai Gunarasa and accepted by all the members.

44th year Annual Report: The report was presented by the General Secretary which highlighted the Charity's achievements, the Project Secretaries efforts and the outcomes of the current nine projects despite the current situation of the Covid 19 Coronavirus Pandemic.

Following this, Mr. W. Nagaratnam was elected as the Pro-Temp Chair. He announced, Mr. Rabindramohan, elected as the President. Then the Trustees, Project Secretaries and the committee members were elected.

Our Charity's income is less than £500,000 for the current financial year.

Our Objectives are:

- a) The advancement of education of the public in the philosophy, precepts, and practice of Hinduism and in particular Sivaism.
- b) The relief of sickness and preservation of health in particular among people affected by Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.
- c) The relief of financial hardship and in particular among people affected by the Tsunami or any natural or unforeseen disaster in Sri Lanka or any part of Asia and Africa.

During the year the charity was able to achieve some of its objectives by undertaking and executing various projects through its different sections and the several project secretaries.

The main projects this year:

- The Committee Members made a decision to revise the Current Constitution with a view to meet future challenges. Accordingly a Draft Constitution was prepared by Sub Committee and presented to the Management Committee for consideration and approval. Once the approval was received as decided by the Management Committee, it was submitted to the Special General Meeting for approval by the membership. The Special General Meeting was held on 09.01.2022, and the amendments were passed with the required majority.

Despite Covid 19 Pandemic, we were able to plan only a few projects which included helping those affected by Covid 19 Coronavirus Pandemic, both in the United Kingdom (NHS), Sri Lanka, India and some other countries.

The charity has also helped the vulnerable, underprivileged, poor and needy including disabled persons, mainly through Enlightenment Circle, which is an arm of the charity.

Achievements:

- The charity continue to undertake various projects in the UK for the benefit of elders, vulnerable people, youth and children through elderly centre Social Service, Funeral service (Last Rites) NTA School, Yoga Centre and Temple. We continue publishing periodical magazines and conduct Cultural and Art Classes etc.

- The charity continues to help the vulnerable, underprivileged, poor and needy people in Africa, Sri Lanka, Nepal and India; mainly through Enlightenment Circle which is an arm of the charity.

- The Charity had financially supported Education Programmes to underprivileged and needy students in Sri lanka.

- Fund raising activities were undertaken through the efforts of the Board of Trustees, and Management Committee Members of the charity.

In relation to all the above projects, The Charity has taken into consideration the Charity Commission's Public Benefit Guidance when making any decisions.

For the next financial year:

From the beginning of the financial year, we have planned further development with enhanced activities providing services as before. However, because of the unprecedented Covid 19 Coronavirus Pandemic, our activities like many other groups were impacted due to Covid 19 restrictions. We are hoping to undertake many more projects as the Covid19 Pandemic situation improves and the country is returning to near normal.

Yours sincerely

Mrs.Sarojini Chandragopal

General Secretary

Saiva Munnetta Sangam (UK)

Registered Charity 292085

2 Salisbury Road, Manor Park, London E12 6AB

Tel : 020 8514 4732

Email : smsukinfo@gmail.com

Web : www.saivamunnettasangam.com

Financial Statements for the year ended

31st August 2021



1. Accountant's certification
2. Executive committee's report
3. Accountant's report
4. Income and Expenditure Account
5. Balance Sheet
6. Notes to the Financial Statements



A. J. ACCOUNTANCY

- ACCOUNTANTS & TAX CONSULTANTS -

43 Anerley Road, London, SE19 2AS

Tel: 020 8778 8666

Email: info@ajaccountancy.co.uk

SAIVA MUNNETTA SANGAM (UK) ACCOUNTANTS' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

I have examined the annexed Income and Expenditure Accounts for the year ended 31 August 2021 and the Balance Sheet as at 31 August 21 and certify that they are in accordance with the books and records of the Sangam and the information supplied to us by the Treasurer of the Sangam.

C K Vasani FFA, FMAAT, ACIPP

10 November 2021



“மேன்மைக்கொள் சைவநீதி விளங்குக உலகமெல்லாம்”
சைவ முன்னேற்றச் சங்கம் (UK)
Saiva Munnetta Sangam (UK)
“Community Service Through Saiva (Hindu)Concern”
Tel : 020 8514 4732

Registered Charity No: 292085
www.saivamunnettasangam.com email: smsukinfo@gmail.com

44th Year Management Committee

Vice- Patrons

Dr(Mrs) Indra Siva-yoham
Mr R Pathmanathan
Mr W Nagaratnam

President & Trustee

Mr Dharma Rabindramohan

Vice-President & Trustee

Mr S Niranjani

Hony. General Secretary & Trustee

Mrs S Chandragopal

Hony. Treasurer & Trustee

Mrs N Surandran

Hony. Deputy Gen. Secretary & Trustee

Mr C Sithamparapillai

Trustees

Mr S Balasingam
Mr M Indusegaran
Mr V R Ramanathan
Mrs G Sooriyakumar

Building Project Secretary

Mr M Jeyakumar

Exhibition Secretary

Mrs P Kunathasan

Membership Secretary

Mr S Ratnarajah

Overseas Project Secretary

Mrs P Sabaratnam

Publication Secretary

Mr S Thamboo

Religious Secretary

Mrs B S Kanagasabesan

School Secretary

Mrs K Balasubramaniam

Social Service Secretary

Mrs V Mahadevan

Yoga Centre Secretary

Mr V Jegendirabose

Assistant Treasurer

Mr V R Loganathan

Committee Members

Mrs I Gunasingam
Mrs V Kanagenthren
Mr S Kugarajah
Mr A Sritharan
Mrs A Thiagalingam
Mr V C Vamananthan

Executive Committee Report for the 44th Year ended 31st August 2021

We have the pleasure in submitting the annexed Income and Expenditure Account for the 44th year ended 31st August 2021, which was submitted by the Hon.Treasurer to the Executive committee at its meeting on 06th October 2021 at 2 Salisbury Road, Manor Park, London E12 6AB, and accepted unanimously by the Executive committee.

Mr Dharmaratnam Rabindramohan
President

Mrs Sarojini Chandragopal
Hony. General Secretary

Mrs Navaraneer Surandran
Hony. Treasurer

06 October 2021

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

**ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES OF
SAIVA MUNNETTA SANGAM (UK)**

I report to the charity trustees on my examination of the accounts of SAIVA MUNNETTASANGAM (UK) for the year ended 31 August 2021.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 that in any material respect:

- 1.) accounting records were not kept in respect of the as required by section 130 of the Act or
- 2.) the accounts do not accord with those records;

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.

AJ Accountancy

10 November 2021

Accountants

43 Anerley Road
Crystal Palace
London
SE19 2AS

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		2021	2020
		£	£
Income	Notes		
Social Services		37,558	23,804
Religious		52,117	55,464
Publication		2,555	2,835
Senior Centre		540	815
Naalvar Tamil Academy		-	5,715
Overseas Projects		2,050	8,574
Enlightenment Circle		22,190	22,737
Membership		2,997	1,589
Book Sale		280	40
Other Donation	1	2,215	13,818
Event Income		6,536	10,155
Gold Jewellery Donation		21,353	-
		150,391	145,546
Project Direct Expenses			
Social Services		32,182	23,079
Religious		36,927	38,739
Publication		2,145	2,337
Senior Centre		-	326
Naalvar Tamil Academy		561	7,045
Overseas Projects		3,200	7,033
Enlightenment Circle		15,606	13,901
Ragasngamam Event		5,344	-
		95,965	92,460
		(95,965)	(92,460)
		54,426	53,086
Administrative expenses			
Wages and salaries		21,880	25,791
Employment N.I. and Tax		5,868	1,084
Rates		6,270	4,962
Insurance		3,789	3,696
Light and heat		4,330	3,165
Cleaning		565	1,113
Repairs and maintenance		2,421	13,268
Printing, postage and stationery		1,096	419
Telephone		468	611
Travelling expenses		2,394	2,368
Fund Raising Event		-	8,052

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Legal and professional fees	159	158
Accountancy	600	600
Bank charges	422	120
Bank Loan Interest	-	1,491
Sundry expenses	669	1,677
Charitable donations	1,920	3,404
Freehold Property Depreciation	8,387	8,387
Kalmunai Build Depreciation	2,157	2,231
Temple Building Depreciation	7,836	-
Plant and Machinery Depreciation	130	136
Fixtures and Fittings Depreciation	438	486
Temple Assets Depreciation	6,695	-
	<u>(78,494)</u>	<u>(83,219)</u>
	(24,068)	(30,133)
Other operating income		
Rent receivable	36,893	35,253
Government grants received	13,219	14,151
Gift Aid	743	75,175
	<u>50,855</u>	<u>124,579</u>
	26,787	94,446
Other income		
Bank interest received	6	17
EXCESS OF INCOME OVER EXPENDITURE	<u>26,793</u>	<u>94,463</u>

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	2		711,019		704,105
Current assets					
Other debtors		-		2,575	
Prepayments		-		15,000	
Cash at bank and in hand		136,011		95,717	
		<u>136,011</u>		<u>113,292</u>	
Current liabilities					
Other creditors	3	5,000		-	
Accruals		600		2,760	
		<u>5,600</u>		<u>2,760</u>	
Net current assets			<u>130,411</u>		<u>110,532</u>
Total assets less current liabilities			<u>841,430</u>		<u>814,637</u>
The funds of the Charity					
At 1 September 2020			814,637		720,174
Excess of Income Over Expenditure			26,793		94,463
			<u>841,430</u>		<u>814,637</u>

SAIVA MUNNETTA SANGAM (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. RESTRICTED FUNDS	£
NHS COVID19 Project	743
Ragasangamam O/S Project	3,074

2. TANGIBLE FIXED ASSETS

	Land and Building	Temple Building	Equipments & Fittings	Southend Hut	Kalmunai Building	Gold Jewellery	Temple Assts	Total
Cost								
As at 1st Sep 2020	335,472	313,430	57,061	6,062	89,253	17,797	133,898	952,973
Additions								
Idols							1,435	1,435
Chariot							30,045	30,045
As at 31st Aug 2021	<u>335,472</u>	<u>313,430</u>	<u>57,061</u>	<u>6,062</u>	<u>89,253</u>	<u>17,797</u>	<u>165,378</u>	<u>984,453</u>
Depreciation								
As at 1st Sep 2020	167,745		51,151	2,361	27,612			248,869
Charge for the year	8,387	7,836	438	130	2,157		6,695	25,642
As at 31st Aug 2021	<u>176,132</u>	<u>7,836</u>	<u>51,589</u>	<u>2,491</u>	<u>29,769</u>	<u>-</u>	<u>6,695.00</u>	<u>274,511</u>
Net Book value								
As at 31st Aug 2021	<u>159,340</u>	<u>305,594</u>	<u>5,472</u>	<u>3,571</u>	<u>59,484</u>	<u>17,797</u>	<u>158,683</u>	<u>709,942</u>
As at 31st Aug 2020	<u>167,727</u>	<u>313,430</u>	<u>5,910</u>	<u>3,701</u>	<u>61,641</u>	<u>17,797</u>	<u>133,898</u>	<u>704,104</u>

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

▣ Buildings	2.5% on Cost
▣ Fixtures & Fittings	10% on re- balance
▣ Temple Assets	5% on Re- balance

3. OTHER CREDITORS

Chariot Payable	<u>5,000</u>
	<u>5,000</u>

4. ACCRUALS

Accountancy Fee	<u>600</u>
	<u>600</u>

5. PROJECTS ANALYSIS

Projects	Income £	Expenses £	Surplus	Surplus
			2021 £	2020 £
Social Service Division	37,555	32,182	5,373	725
Religious Division	52,117	36,927	15,190	16,725
Publication Division	2,555	2,145	410	498
Senior Centre Division	540	0	540	489
Naalvar Tamil Academy	0	561	(561)	(1,330)
Overseas Projects	2,050	3,200	-1,150	1,540
Enlightment circle	22,190	15,606	6,584	8,835

Saiva Munnetta Sangam (UK)

Registered Charity 292085

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Financial Statements for the year ended

31st August 2021



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SAIVA MUNNETTA SANGAM (UK) ACCOUNTANTS' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

I have examined the annexed Income and Expenditure Accounts for the year ended 31 August 2021 and the Balance Sheet as at 31 August 21 and certify that they are in accordance with the books and records of the Sangam and the information supplied to us by the Treasurer of the Sangam.

C K Vasani FFA, FMAAT, ACIPP

10 November 2021



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Tel : 020 8514 4732

Registered Charity No: 292085
www.saivamunnettasangam.com email: smsukinfo@gmail.com

44th Year Management Committee

Vice- Patrons

Dr(Mrs) Indra Siva-yoham
Mr R Pathmanathan
Mr W Nagaratnam

President & Trustee

Mr Dharma Rabindramohan

Vice-President & Trustee

Mr S Niranjani

Hony. General Secretary & Trustee

Mrs S Chandragopal

Hony. Treasurer & Trustee

Mrs N Surandran

Hony. Deputy Gen. Secretary & Trustee

Mr C Sithamparapillai

Trustees

Mr S Balasingam
Mr M Indusegaran
Mr V R Ramanathan
Mrs G Sooriyakumar

Building Project Secretary

Mr M Jeyakumar

Exhibition Secretary

Mrs P Kunathasan

Membership Secretary

Mr S Ratnarajah

Overseas Project Secretary

Mrs P Sabaratnam

Publication Secretary

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Mrs K Balasubramaniam

Social Service Secretary

Mrs V Mahadevan

Yoga Centre Secretary

Mr V Jegendirabose

Assistant Treasurer

Mr V R Loganathan

Committee Members

Mrs I Gunasingam
Mrs V Kanagenthren
Mr S Kugarajah
Mr A Sritharan
Mrs A Thiagalingam
Mr V C Vamananthan

Executive Committee Report for the 44th Year ended 31st August 2021

We have the pleasure in submitting the annexed Income and Expenditure Account for the 44th year ended 31st August 2021, which was submitted by the Hon.Treasurer to the Executive committee at its meeting on 06th October 2021 at 2 Salisbury Road, Manor Park, London E12 6AB, and accepted unanimously by the Executive committee.

Mr Dharmaratnam Rabindramohan
President

Mrs Sarojini Chandragopal
Hony. General Secretary

Mrs Navaraneer Surandran
Hony. Treasurer

06 October 2021

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

**ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES OF
SAIVA MUNNETTA SANGAM (UK)**

I report to the charity trustees on my examination of the accounts of SAIVA MUNNETTASANGAM (UK) for the year ended 31 August 2021.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 that in any material respect:

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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.

AJ Accountancy

10 November 2021

Accountants

43 Anerley Road
Crystal Palace
London
SE19 2AS

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

		£	2021 £	£	2020 £
Income	Notes				
Social Services			37,558		23,804
Religious			52,117		55,464
Publication			2,555		2,835
Senior Centre			540		815
Naalvar Tamil Academy			-		5,715
Overseas Projects			2,050		8,574
Enlightenment Circle			22,190		22,737
Membership			2,997		1,589
Book Sale			280		40
Other Donation	1		2,215		13,818
Event Income			6,536		10,155
Gold Jewellery Donation			21,353		-
			150,391		145,546
Project Direct Expenses					
Social Services		32,182		23,079	
Religious		36,927		38,739	
Publication		2,145		2,337	
Senior Centre		-		326	
Naalvar Tamil Academy		561		7,045	
Overseas Projects		3,200		7,033	
Enlightenment Circle		15,606		13,901	
Ragasngamam Event		5,344		-	
		95,965		92,460	
			(95,965)		(92,460)
			54,426		53,086
Administrative expenses					
Wages and salaries		21,880		25,791	
Employment N.I. and Tax		5,868		1,084	
Rates		6,270		4,962	
Insurance		3,789		3,696	
Light and heat		4,330		3,165	
Cleaning		565		1,113	
Repairs and maintenance		2,421		13,268	
Printing, postage and stationery		1,096		419	
Telephone		468		611	
Travelling expenses		2,394		2,368	
Fund Raising Event		-		8,052	

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Legal and professional fees	159	158
Accountancy	600	600
Bank charges	422	120
Bank Loan Interest	-	1,491
Sundry expenses	669	1,677
Charitable donations	1,920	3,404
Freehold Property Depreciation	8,387	8,387
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	<u>(78,494)</u>	<u>(83,219)</u>
	(24,068)	(30,133)
Other operating income		
Rent receivable	36,893	35,253
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Gift Aid	743	75,175
	<u>50,855</u>	<u>124,579</u>
	26,787	94,446
Other income		
Bank interest received	6	17
EXCESS OF INCOME OVER EXPENDITURE	<u>26,793</u>	<u>94,463</u>

**SAIVA MUNNETTA SANGAM (UK)
REGISTERED CHARITY - 292085**

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	2		711,019		704,105
Current assets					
Other debtors		-		2,575	
Prepayments		-		15,000	
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		<u>136,011</u>		<u>113,292</u>	
Current liabilities					
Other creditors	3	5,000		-	
Accruals		600		2,760	
		<u>5,600</u>		<u>2,760</u>	
Net current assets			<u>130,411</u>		<u>110,532</u>
Total assets less current liabilities			<u>841,430</u>		<u>814,637</u>
The funds of the Charity					
At 1 September 2020			814,637		720,174
Excess of Income Over Expenditure			26,793		94,463
			<u>841,430</u>		<u>814,637</u>

SAIVA MUNNETTA SANGAM (UK)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. RESTRICTED FUNDS	£
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Ragasangamam O/S Project	3,074

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As at 31st Aug 2020	<u>167,727</u>	<u>313,430</u>	<u>5,910</u>	<u>3,701</u>	<u>61,641</u>	<u>17,797</u>	<u>133,898</u>	<u>704,104</u>

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

▣ Buildings	2.5% on Cost
▣ Fixtures & Fittings	10% on re- balance
▣ Temple Assets	5% on Re- balance

3. OTHER CREDITORS

Chariot Payable	5,000
	<u>5,000</u>

4. ACCRUALS

Accountancy Fee	600
	<u>600</u>

5. PROJECTS ANALYSIS

Projects	Income £	Expenses £	Surplus	Surplus
			2021 £	2020 £
Social Service Division	37,555	32,182	5,373	725
Religious Division	52,117	36,927	15,190	16,725
Publication Division	2,555	2,145	410	498
Senior Centre Division	540	0	540	489
Naalvar Tamil Academy	0	561	(561)	(1,330)
Overseas Projects	2,050	3,200	-1,150	1,540
Enlightment circle	22,190	15,606	6,584	8,835