

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 Niranjana	
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 Kunathan	(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.

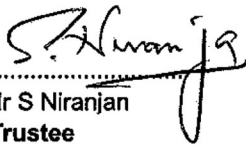
SAIVA MUNNETTA SANGAM (UK)

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	134,778	183,161
Other Income	4	445	8,410	8,855	1,175	14,902
Investments	5	35,340	-	35,340	43,564	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	148,734	213,564
Other Expenditure	7	59,149	-	59,149	71,310	71,310
Depreciation	9	29,566	-	29,566	28,135	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.

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SAIVA MUNNETTA SANGAM (UK)

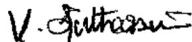
BALANCE SHEET

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 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 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 2025	Unrestricted funds 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 Number	2024 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 £	Kalmunal Buildings £	Temple Building £	Southend Hut £	Fixtures and fittings £	IT Equipment £	Charlot £	Temple Gold Jewellery Assets £	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

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	720	720

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



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2. Accountant's report
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5. Balance Sheet
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SAIVA MUNNETTA SANGAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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Charity number

292085

Principal address

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Accountant

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SAIVA MUNNETTA SANGAM (UK)

STATEMENT OF TUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

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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.

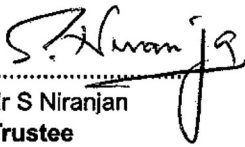
SAIVA MUNNETTA SANGAM (UK)

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	134,778	183,161
Other Income	4	445	8,410	8,855	1,175	14,902
Investments	5	35,340	-	35,340	43,564	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	148,734	213,564
Other Expenditure	7	59,149	-	59,149	71,310	71,310
Depreciation	9	29,566	-	29,566	28,135	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)

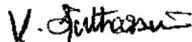
BALANCE SHEET

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 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 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 2025	Unrestricted funds 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 Number	2024 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>

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 £	Kalmunal Buildings £	Temple Building £	Southend Hut £	Fixtures and fittings £	IT Equipment £	Charlot £	Temple Gold Jewellery Assets £	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

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	720	720

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).