

**LONDON TAMIL CENTRE  
(COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS AND REPORT**

**31 MARCH 2020**

**Company No. 02793405  
Charity No. 1018333**



**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
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FOR THE YEAR ENDED 31 MARCH 2020**

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**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees and the Board of Directors present their report and the financial statements of London Tamil Centre for the year ended 31 March 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name: London Tamil Centre  
Charity Number: 1018333  
Company Registration Number: 02793405 (England and Wales)

**TRUSTEES AND DIRECTORS**

Mr M Kumaradevan (Chairman)  
Mr S Uthayakumar (Secretary)  
Mr. T. Thirumaran (Treasurer)  
Dr. S Sabesan  
Mrs P Sivanesan  
Dr. V. Anandasayanan  
Mrs N Shanthakumar

**COMPANY SECRETARY**

Mr. S Uthayakumar

**REGISTERED OFFICE**

253 East Lane  
Wembley  
Middlesex  
HA0 3NN

**INDEPENDENT EXAMINER**

Anna Madden, FCA  
Curo Chartered Accountants  
Curo House  
Greenbox  
Westonhall Road  
Bromsgrove  
Worcestershire  
B60 4AL

**BANKERS**

HSBC Plc  
584 High Road  
Wembley  
Middlesex  
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**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**DIRECTORS' AND TRUSTEES' REPORT**  
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**Structure, Governance and Management**

**Governing Instrument**

London Tamil Centre is a Private company limited by guarantee, not having a Share Capital and is a registered Charity. The governing documents are its Memorandum and Articles of Association. The directors of the company are the members of the board of trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £100 per member of the charity.

**Recruitment and appointment of the Management Committee**

The directors of the company are also the Charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Trustees are encouraged to participate in the sub committees and in the running of the Charity.

**Risk Management**

The Management Committee regularly conducts reviews of all major risks to which the Charity is exposed. Additional systems and procedures are established to mitigate any risks to the Charity. Internal control risks are minimised by the implementation of policies and procedures for the authorisation of all transactions and projects.

**Organisational structure**

London Tamil Centre has a Management Committee of seven members who meet at least quarterly and are responsible for the strategic direction and policy of the Charity. The Committee Members are always elected from a variety of professional backgrounds relevant to the work of the Charity.

Sub-Committees are in place to carry out the routine responsibility for the provision of services but the overall direction rests with the Management Committee headed by its Chairman.

The Chairman and the Board of Trustees are responsible for ensuring that the Charity delivers the services specified and the key performance indicators are met.

**Public benefit**

In reviewing their activities, the trustees have referred to the general guidance from the Charity Commission on public benefit.

**Objectives and Activities**

**Principal Activity**

The principal activities of the organisation are the provision of education, social welfare and community services.

**Review of the year**

a) London Tamil School London Tamil Centre continued to enjoy sustained progress primarily in Tamil language. There has been a drop in uptake of Fine arts subjects and Bharathanatyam despite the school's initiative and incentives to reverse the trend. Total number of pupils attending the school has reduced from 350 to 325. Drop in student number particularly during the last session and the impact on school financial status has forced us to review and reduce the number of hours for the Fine arts teachers. School enjoys the services of an impressive array of Tamil language and arts teachers with great dedication and professionalism. We have started vocal and keyboard lessons for adults. We have been promoting our past pupils who are qualified as teaching assistants and supply teachers over the last few years and two of them have been appointed as teachers during this school year. It is very pleasant to see many of our past students bringing their children to our school. Lately school has been involved in rolling out online lessons on zoom due to the Covid19 pandemic and most children have enjoyed these lessons. This has helped us to keep the students continue their progress and maintain their interest in Tamil language and other arts subjects and kept them occupied during these testing times. This is not a revenue driven endeavour by school. I am pleased to inform that this has been a huge success thanks to the keen interest from parents and a very efficient admin and technical support team.

b) Tamil Elders Centre has continued offering its services successfully to our elders in the last financial year. The numbers of elders attending the centre during the year stand at 22. The organisation is reviewing the activity and recruitment process to reverse the trend. The aim of providing elders 'quality of life by reduced feelings of loneliness and social isolation, we have provided with keep fit classes, Yoga classes, Multi-faith prayers, religious activities and visits to worship places and parks. The elders enjoy the outings, activities and special events during the year. We have tenants occupying the first floor.

**LONDON TAMIL CENTRE**  
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**Financial Review**

The Charity continues to function against a backdrop of limited resources and uncertainties over funding. The Charity with sound financial management and the support of both staff and volunteers generated a surplus of £3,448 (2019: £14,877 deficit).

**Principal Funding Sources**

With the help of its highly committed members and its dedicated staff, the Management Committee have managed to offer the best services possible to the community and remained buoyant with limited resources.

The Charity continues to receive fee income from its school and from its cultural events and other fund-raising activities. It also continues to receive rental income from the premises.

**Investment Policy**

The Charity continues to accumulate funds with the purpose of expanding its services and with the ultimate aim of making the Charity financially self-sufficient.

**Reserves Policy**

The Management Committee examines the Charity's requirements for reserves in the light of the main risks to the organisation. It confirms that the unrestricted funds not committed or invested in tangible fixed assets held by the Charity cover the funding of running expenses of the Charity for a period of two months based on historic expenditure levels. The trustees recognise that the current level of unrestricted reserves is below the Charity's requirements and are committed to increase these funds. At the balance sheet date, the charity had £18,568 in unrestricted funds and £214,036 in restricted funds.

**Plans for Future Periods**

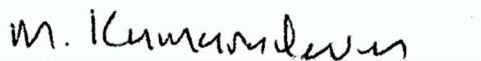
Having maintained excellence in the provision of education to children and services to elders, trustees have been managing the organisation with self-funding only. Having successfully raised funds that secure the Centre for the immediate future, the aim of the trustees is to make the organisation risk averse by revising the policies and procedures in line with current legislative and pandemic requirements. We continue to work closely with Wembley High Technology College and Brent council to achieve continuity of this service in the longer term. Secondly, London Tamil Centre provides admirable educational services to the young children and caring services to the elders face to face and online. Plans are in place for the reintroduction of London Tamil Centre to the youth in the community in the new normal post covid-19 year. Centre in embarking on a capital building project to increase the floor space at 253 East Lane to meet the limited and controlled foot fall and make the organisation risk averse to future pandemic. Coming year is predicted to be challenging year due to many unknowns posed by the lockdown, however London Tamil Centre is quietly confident to come out stronger and healthier with the support of the teachers, trustees, members, administrators and volunteers.

**Covid-19 disclosures**

The full impact of the current Covid-19 pandemic on the charity is unknown at this stage of its development. However, the charity has a robust business strategy in place to allow it to respond to the potential impact of Covid-19 and continue in operation once the pandemic has passed.

The report has been prepared and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 22 November 2020 and signed on its behalf by:



M Kumaradevan (Chairman and Trustee)  
253, East Lane,  
Wembley, Middx.,  
HA0 3NN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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


**Independent examiner's statement – matter of concern identified**

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

In carrying out my examination I noted a lapse in the keeping of accounting records in respect of unrestricted User contribution income in that a selected receipt did not agree to the underlying receipt issued to the recipient. I accept that this appears to be a one-off lapse in the established procedures.

I confirm that I have no other 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.



Arwa Madden FCA  
Curo Chartered Accountants  
Curo House,  
Greenbox  
Westonhall Road,  
Bromsgrove  
Worcestershire  
B60 4AL

Dated 30/11/20

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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	Notes	Unrestricted Funds-2020	Restricted Funds-2020	Total Funds	Total 2019 Funds
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
<b>Voluntary Income</b>					
Donations and grants	9	275		275	1,053
Activities for generated funds	10	105,928		105,928	109,101
<b>Investment Income</b>	11	--		--	--
<b>Total incoming resources</b>		<u>106,203</u>		<u>106,203</u>	<u>110,154</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating voluntary income					
		5,201		5,201	5,630
Charitable activities		94,515		94,515	115,067
Governance costs		3,039		3,039	4,334
<b>Total resources expended</b>	12	<u>102,755</u>		<u>102,755</u>	<u>125,031</u>
<b>Net incoming / (outgoing) resources</b>		<u>3,448</u>		<u>3,448</u>	<u>(14,877)</u>
<b>Reconciliation of funds</b>					
Transfer between funds					
				--	--
<b>Total funds brought forward</b>		<u>15,120</u>	<u>214,036</u>	<u>229,156</u>	<u>244,033</u>
<b>Total funds carried forward</b>		<u>18,568</u>	<u>214,036</u>	<u>232,604</u>	<u>229,156</u>

**The statement of financial of activities includes all gains and losses in the year.**  
**All incoming resources and resources expended derive from continuing activities.**

**LONDON TAMIL CENTRE (Registered number: 02793405)**  
**(Company limited by Guarantee)**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	2	173,204	178,659
<b>CURRENT ASSETS</b>			
Stock		2,241	795
Debtors	5	5,614	225
Cash at bank		52,863	68,513
		<u>60,718</u>	<u>69,533</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(1,318)</u>	<u>(19,036)</u>
<b>NET CURRENT ASSETS</b>		59,400	50,497
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>232,604</u>	<u>229,156</u>
<b>FUNDS</b>			
Unrestricted funds	8	18,568	15,120
Restricted funds		214,036	214,036
		<u>232,604</u>	<u>229,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

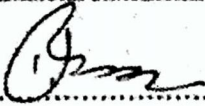
The trustees acknowledge their responsibilities for

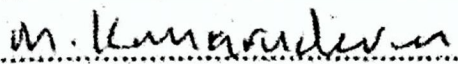
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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

The financial statements were approved by the Board of Trustees on 22 November 2020 and were signed on its behalf by:

  
 .....  
 Mr T Thirumaran – Director and Trustee

  
 .....  
 Mr M Kumaradevan – Director and Trustee

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**1.2 Going concern accounting policy**

The financial statements have been prepared on the going concern basis on the grounds that the trustees believe that there is sufficient funding in place to support the charity for the next twelve months from the date of approval of the financial statements.

Forecasts have been prepared and post balance sheet economic conditions have been reviewed following the Covid-19 pandemic and its impact on the charity. This review has not resulted in a change in the trustees' belief that the going concern basis is appropriate.

**1.3 Depreciation**

Depreciation has been provided to write off tangible fixed assets over their estimated useful lives at the following rates:

Freehold property	2% on straight line basis
Furniture, fixtures and fittings	25% on written down value basis

**1.4 Income**

Voluntary income, donations, rents and other income are accounted for as received by the charity. No permanent endowments have been received in the year. All income arose in the United Kingdom.

**1.5 Value Added Tax**

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the Statement of Financial Activities.

**1.6 Management and administration expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures, including the governance costs.

**1.7 Stock**

Stock comprises books held for resale and is stated at the lower of cost and net realisable value.

**1.8 Taxation**

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from charitable activities, as it falls within the various exemptions available to registered charities.

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1.9 Fund accounting**

The unrestricted funds represent the accumulated surplus of income over expenditure and are available for use towards meeting the objectives of the charity at the discretion of the Trustees. Designated funds are set aside for a specific purpose by the Management Committee.

The restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

**1.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered

**1.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

**1.12 Creditors and provisions**

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

**1.13 Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. TANGIBLE FIXED ASSETS**

	Freehold Property £	Furniture, fixtures & fittings £	Total £
Cost at 01 April 2019	272,768	2,840	275,608
Additions during the year	-	-	-
Disposal during the year	-	-	-
<b>Cost at 31 March 2020</b>	<b>272,768</b>	<b>2,840</b>	<b>275,608</b>
Depreciation at 01 April 2019	94,109	2,840	96,949
Charge for the year	5,455	-	5,455
Disposal during the year	-	-	-
<b>Depreciation at 31 March 2020</b>	<b>99,564</b>	<b>2,840</b>	<b>102,404</b>
<b>Net Book Value</b>			
As at 31 March 2020	173,204	-	173,204
As at 31 March 2019	178,659	-	178,659

In the Trustees' opinion, the value of the Charity's freehold property is £173,204 as at 31 March 2020 by reference to other similar properties in the area.

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
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<b>3. SURPLUS / (DEFICIT) FOR THE YEAR</b>	2020	2019
	£	£
The surplus of income over expenditure / (surplus of expenditure over income), is stated after charging:		
Depreciation	5,455	5,455
Auditors' remuneration	-	4,200
Independent examiner's fee	2,726	-
	<u>          </u>	<u>          </u>

**4. STAFF COSTS**

Trustees' remuneration and benefits

There was no trustees' remuneration or benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Staff costs

Staff salaries £35,362 (2019: £46,488) and Social Security cost £Nil (2019: £Nil)

The average monthly number of employees during the year was 45 (2019: 49)

No employees received emoluments more than £60,000.

**5. DEBTORS**

Prepayments	5,614	-
Staff loan/Rent	-	225
	<u>          </u>	<u>          </u>

**6. TAXATION**

The company is exempt from corporation tax due to its charitable status.

**7. CREDITORS – Amount falling due within one year**

Sundry creditors	68	12,081
Accruals	1,250	6,955
	<u>          </u>	<u>          </u>
	<u>1,318</u>	<u>19,036</u>

**LONDON TAMIL CENTRE  
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**8. FUNDS**

	Balances As At 01 April 2019 £	Incoming Resources £	Resources Expended £	Balances As At 31 March 2020 £
Unrestricted General Fund	15,120	106,203	102,755	18,568
Restricted Fund	214,036	--	--	214,036
	<u>229,156</u>	<u>106,203</u>	<u>102,755</u>	<u>232,604</u>

**Analysis of Net Assets between Funds**

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted General Fund		19,886	(1,318)	18,568
Restricted Fund	173,204	40,832	--	214,036
	<u>173,204</u>	<u>60,718</u>	<u>(1,318)</u>	<u>232,604</u>

The restricted funds are held for future development of the property in order to accommodate part of the school hire.

**9. DONATIONS AND GRANTS**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Membership & Covenants	275	--	275	545
Donations	-	--	-	508
	<u>275</u>	<u>--</u>	<u>275</u>	<u>1,053</u>



**LONDON TAMIL CENTRE**  
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**10. INCOMING RESOURCES TO FURTHER THE CHARITY'S OBJECTS**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
School fees receivable	51,555	--	51,555	62,522
Examination fees receivable	8,365	--	8,365	7,925
Sale of books	1,580	--	1,580	1,445
Rent	14,931	--	14,931	10,180
User contributions	19,089	--	19,089	15,493
Miscellaneous income	10,408	--	10,408	11,536
<b>Total</b>	<b>105,928</b>	<b>--</b>	<b>105,928</b>	<b>109,101</b>

**11. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	--	--	--	--
<b>Total</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

The funds of the charity are partly unrestricted and partly restricted. All the grants receivable are Restricted sources of income whereas the income from fees, rents and investment income are unrestricted sources.

**LONDON TAMIL CENTRE**  
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**12. RESOURCES EXPENDED**

Costs directly allocated to activities	Fundraising Costs	Tamil School	Centre	Governance	2020 Total	2019 Total
	£	£	£	£	£	£
Staff salaries		29,220	6,142		35,362	46,488
Hiring of rooms		25,068			25,068	29,711
Netball Expenses					-	868
Special functions	2,500	6,153			8,653	9,749
Cultural evening	2,701				2,701	3,780
Insurance		117	706	78	901	773
Council tax			1,421	158	1,579	1,504
Exam fee		9,265			9,265	8,420
Heating & lighting			2,800	311	3,111	2,670
Cleaning		90	2,374		2,464	2,805
General expenses		847	2,956		3,803	7,675
Depreciation			5,455		5,455	5,455
Purchase of books		1,198			1,198	330
Independent						
Examiner's fee			273	2,453	2,726	-
Audit fee					-	4,200
Printing, postage and Stationery		75			75	-
Telephone			355	39	394	603
	<u>5,201</u>	<u>72,033</u>	<u>22,482</u>	<u>3,039</u>	<u>102,755</u>	<u>125,031</u>

**13. RELATED PARTY TRANSACTIONS**

There were no transactions requiring disclosure in these financial statements.

**LONDON TAMIL CENTRE  
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**FINANCIAL STATEMENTS AND REPORT**

**31 MARCH 2020**

**Company No. 02793405  
Charity No. 1018333**



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**TRUSTEES AND DIRECTORS**

Mr M Kumaradevan (Chairman)  
Mr S Uthayakumar (Secretary)  
Mr. T. Thirumaran (Treasurer)  
Dr. S Sabesan  
Mrs P Sivanesan  
Dr. V. Anandasayanan  
Mrs N Shanthakumar

**COMPANY SECRETARY**

Mr. S Uthayakumar

**REGISTERED OFFICE**

253 East Lane  
Wembley  
Middlesex  
HA0 3NN

**INDEPENDENT EXAMINER**

Anna Madden, FCA  
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**Structure, Governance and Management**

**Governing Instrument**

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The directors of the company are also the Charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Trustees are encouraged to participate in the sub committees and in the running of the Charity.

**Risk Management**

The Management Committee regularly conducts reviews of all major risks to which the Charity is exposed. Additional systems and procedures are established to mitigate any risks to the Charity. Internal control risks are minimised by the implementation of policies and procedures for the authorisation of all transactions and projects.

**Organisational structure**

London Tamil Centre has a Management Committee of seven members who meet at least quarterly and are responsible for the strategic direction and policy of the Charity. The Committee Members are always elected from a variety of professional backgrounds relevant to the work of the Charity.

Sub-Committees are in place to carry out the routine responsibility for the provision of services but the overall direction rests with the Management Committee headed by its Chairman.

The Chairman and the Board of Trustees are responsible for ensuring that the Charity delivers the services specified and the key performance indicators are met.

**Public benefit**

In reviewing their activities, the trustees have referred to the general guidance from the Charity Commission on public benefit.

**Objectives and Activities**

**Principal Activity**

The principal activities of the organisation are the provision of education, social welfare and community services.

**Review of the year**

a) London Tamil School London Tamil Centre continued to enjoy sustained progress primarily in Tamil language. There has been a drop in uptake of Fine arts subjects and Bharathanatyam despite the school's initiative and incentives to reverse the trend. Total number of pupils attending the school has reduced from 350 to 325. Drop in student number particularly during the last session and the impact on school financial status has forced us to review and reduce the number of hours for the Fine arts teachers. School enjoys the services of an impressive array of Tamil language and arts teachers with great dedication and professionalism. We have started vocal and keyboard lessons for adults. We have been promoting our past pupils who are qualified as teaching assistants and supply teachers over the last few years and two of them have been appointed as teachers during this school year. It is very pleasant to see many of our past students bringing their children to our school. Lately school has been involved in rolling out online lessons on zoom due to the Covid19 pandemic and most children have enjoyed these lessons. This has helped us to keep the students continue their progress and maintain their interest in Tamil language and other arts subjects and kept them occupied during these testing times. This is not a revenue driven endeavour by school. I am pleased to inform that this has been a huge success thanks to the keen interest from parents and a very efficient admin and technical support team.

b) Tamil Elders Centre has continued offering its services successfully to our elders in the last financial year. The numbers of elders attending the centre during the year stand at 22. The organisation is reviewing the activity and recruitment process to reverse the trend. The aim of providing elders 'quality of life by reduced feelings of loneliness and social isolation, we have provided with keep fit classes, Yoga classes, Multi-faith prayers, religious activities and visits to worship places and parks. The elders enjoy the outings, activities and special events during the year. We have tenants occupying the first floor.

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

Page 04

**Financial Review**

The Charity continues to function against a backdrop of limited resources and uncertainties over funding. The Charity with sound financial management and the support of both staff and volunteers generated a surplus of £3,448 (2019: £14,877 deficit).

**Principal Funding Sources**

With the help of its highly committed members and its dedicated staff, the Management Committee have managed to offer the best services possible to the community and remained buoyant with limited resources.

The Charity continues to receive fee income from its school and from its cultural events and other fund-raising activities. It also continues to receive rental income from the premises.

**Investment Policy**

The Charity continues to accumulate funds with the purpose of expanding its services and with the ultimate aim of making the Charity financially self-sufficient.

**Reserves Policy**

The Management Committee examines the Charity's requirements for reserves in the light of the main risks to the organisation. It confirms that the unrestricted funds not committed or invested in tangible fixed assets held by the Charity cover the funding of running expenses of the Charity for a period of two months based on historic expenditure levels. The trustees recognise that the current level of unrestricted reserves is below the Charity's requirements and are committed to increase these funds. At the balance sheet date, the charity had £18,568 in unrestricted funds and £214,036 in restricted funds.

**Plans for Future Periods**

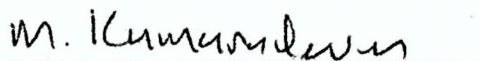
Having maintained excellence in the provision of education to children and services to elders, trustees have been managing the organisation with self-funding only. Having successfully raised funds that secure the Centre for the immediate future, the aim of the trustees is to make the organisation risk averse by revising the policies and procedures in line with current legislative and pandemic requirements. We continue to work closely with Wembley High Technology College and Brent council to achieve continuity of this service in the longer term. Secondly, London Tamil Centre provides admirable educational services to the young children and caring services to the elders face to face and online. Plans are in place for the reintroduction of London Tamil Centre to the youth in the community in the new normal post covid-19 year. Centre in embarking on a capital building project to increase the floor space at 253 East Lane to meet the limited and controlled foot fall and make the organisation risk averse to future pandemic. Coming year is predicted to be challenging year due to many unknowns posed by the lockdown, however London Tamil Centre is quietly confident to come out stronger and healthier with the support of the teachers, trustees, members, administrators and volunteers.

**Covid-19 disclosures**

The full impact of the current Covid-19 pandemic on the charity is unknown at this stage of its development. However, the charity has a robust business strategy in place to allow it to respond to the potential impact of Covid-19 and continue in operation once the pandemic has passed.

The report has been prepared and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 22 November 2020 and signed on its behalf by:



M Kumaradevan (Chairman and Trustee)  
253, East Lane,  
Wembley, Middx.,  
HA0 3NN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

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

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


**Independent examiner's statement – matter of concern identified**

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

In carrying out my examination I noted a lapse in the keeping of accounting records in respect of unrestricted User contribution income in that a selected receipt did not agree to the underlying receipt issued to the recipient. I accept that this appears to be a one-off lapse in the established procedures.

I confirm that I have no other 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.



Arwa Madden FCA  
Curo Chartered Accountants  
Curo House,  
Greenbox  
Westonhall Road,  
Bromsgrove  
Worcestershire  
B60 4AL

Dated 30/11/20

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2020**

Page 06

	Notes	Unrestricted Funds-2020	Restricted Funds-2020	Total Funds	Total 2019 Funds
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
<b>Voluntary Income</b>					
Donations and grants	9	275		275	1,053
Activities for generated funds	10	105,928		105,928	109,101
<b>Investment Income</b>	11	--		--	--
<b>Total incoming resources</b>		<u>106,203</u>		<u>106,203</u>	<u>110,154</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating voluntary income					
Charitable activities		5,201		5,201	5,630
Governance costs		94,515		94,515	115,067
		3,039		3,039	4,334
<b>Total resources expended</b>	12	<u>102,755</u>		<u>102,755</u>	<u>125,031</u>
<b>Net incoming / (outgoing) resources</b>		<u>3,448</u>		<u>3,448</u>	<u>(14,877)</u>
<b>Reconciliation of funds</b>					
Transfer between funds					
				--	--
<b>Total funds brought forward</b>		<u>15,120</u>	<u>214,036</u>	<u>229,156</u>	<u>244,033</u>
<b>Total funds carried forward</b>		<u>18,568</u>	<u>214,036</u>	<u>232,604</u>	<u>229,156</u>

**The statement of financial of activities includes all gains and losses in the year.**  
**All incoming resources and resources expended derive from continuing activities.**

**LONDON TAMIL CENTRE (Registered number: 02793405)**  
**(Company limited by Guarantee)**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2020**

Page 07

	Notes	2020	2019
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	2	173,204	178,659
<b>CURRENT ASSETS</b>			
Stock		2,241	795
Debtors	5	5,614	225
Cash at bank		52,863	68,513
		<u>60,718</u>	<u>69,533</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,318)	(19,036)
<b>NET CURRENT ASSETS</b>		<u>59,400</u>	<u>50,497</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>232,604</u>	<u>229,156</u>
<b>FUNDS</b>	8		
Unrestricted funds		18,568	15,120
Restricted funds		214,036	214,036
		<u>232,604</u>	<u>229,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

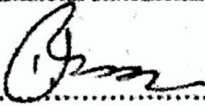
The trustees acknowledge their responsibilities for

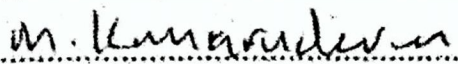
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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

The financial statements were approved by the Board of Trustees on 22 November 2020 and were signed on its behalf by:

  
 Mr T Thirumaran – Director and Trustee

  
 Mr M Kumaradevan – Director and Trustee

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

Page 08

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**1.2 Going concern accounting policy**

The financial statements have been prepared on the going concern basis on the grounds that the trustees believe that there is sufficient funding in place to support the charity for the next twelve months from the date of approval of the financial statements.

Forecasts have been prepared and post balance sheet economic conditions have been reviewed following the Covid-19 pandemic and its impact on the charity. This review has not resulted in a change in the trustees' belief that the going concern basis is appropriate.

**1.3 Depreciation**

Depreciation has been provided to write off tangible fixed assets over their estimated useful lives at the following rates:

Freehold property	2% on straight line basis
Furniture, fixtures and fittings	25% on written down value basis

**1.4 Income**

Voluntary income, donations, rents and other income are accounted for as received by the charity. No permanent endowments have been received in the year. All income arose in the United Kingdom.

**1.5 Value Added Tax**

Value added tax is not recoverable by the charity, and as such the relevant costs are shown gross in the Statement of Financial Activities.

**1.6 Management and administration expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures, including the governance costs.

**1.7 Stock**

Stock comprises books held for resale and is stated at the lower of cost and net realisable value.

**1.8 Taxation**

The charity is a registered charity and therefore is not liable for income tax or corporation tax on income derived from charitable activities, as it falls within the various exemptions available to registered charities.

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1.9 Fund accounting**

The unrestricted funds represent the accumulated surplus of income over expenditure and are available for use towards meeting the objectives of the charity at the discretion of the Trustees. Designated funds are set aside for a specific purpose by the Management Committee.

The restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

**1.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered

**1.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

**1.12 Creditors and provisions**

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

**1.13 Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. TANGIBLE FIXED ASSETS**

	Freehold Property £	Furniture, fixtures & fittings £	Total £
Cost at 01 April 2019	272,768	2,840	275,608
Additions during the year	-	-	-
Disposal during the year	-	-	-
<b>Cost at 31 March 2020</b>	<b>272,768</b>	<b>2,840</b>	<b>275,608</b>
Depreciation at 01 April 2019	94,109	2,840	96,949
Charge for the year	5,455	-	5,455
Disposal during the year	-	-	-
<b>Depreciation at 31 March 2020</b>	<b>99,564</b>	<b>2,840</b>	<b>102,404</b>
<b>Net Book Value</b>			
As at 31 March 2020	173,204	-	173,204
As at 31 March 2019	178,659	-	178,659

In the Trustees' opinion, the value of the Charity's freehold property is £173,204 as at 31 March 2020 by reference to other similar properties in the area.

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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<b>3. SURPLUS / (DEFICIT) FOR THE YEAR</b>	2020	2019
	£	£
The surplus of income over expenditure / (surplus of expenditure over income), is stated after charging:		
Depreciation	5,455	5,455
Auditors' remuneration	-	4,200
Independent examiner's fee	2,726	-
	<u>          </u>	<u>          </u>

**4. STAFF COSTS**

Trustees' remuneration and benefits

There was no trustees' remuneration or benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Staff costs

Staff salaries £35,362 (2019: £46,488) and Social Security cost £Nil (2019: £Nil)

The average monthly number of employees during the year was 45 (2019: 49)

No employees received emoluments more than £60,000.

**5. DEBTORS**

Prepayments	5,614	-
Staff loan/Rent	-	225
	<u>          </u>	<u>          </u>

**6. TAXATION**

The company is exempt from corporation tax due to its charitable status.

**7. CREDITORS – Amount falling due within one year**

Sundry creditors	68	12,081
Accruals	1,250	6,955
	<u>          </u>	<u>          </u>
	<u>1,318</u>	<u>19,036</u>

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**8. FUNDS**

	Balances As At 01 April 2019 £	Incoming Resources £	Resources Expended £	Balances As At 31 March 2020 £
Unrestricted General Fund	15,120	106,203	102,755	18,568
Restricted Fund	214,036	--	--	214,036
	<u>229,156</u>	<u>106,203</u>	<u>102,755</u>	<u>232,604</u>

**Analysis of Net Assets between Funds**

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Unrestricted General Fund		19,886	(1,318)	18,568
Restricted Fund	173,204	40,832	--	214,036
	<u>173,204</u>	<u>60,718</u>	<u>(1,318)</u>	<u>232,604</u>

The restricted funds are held for future development of the property in order to accommodate part of the school hire.

**9. DONATIONS AND GRANTS**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Membership & Covenants	275	--	275	545
Donations	-	--	-	508
	<u>275</u>	<u>--</u>	<u>275</u>	<u>1,053</u>

**LONDON TAMIL CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**10. INCOMING RESOURCES TO FURTHER THE CHARITY'S OBJECTS**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
School fees receivable	51,555	--	51,555	62,522
Examination fees receivable	8,365	--	8,365	7,925
Sale of books	1,580	--	1,580	1,445
Rent	14,931	--	14,931	10,180
User contributions	19,089	--	19,089	15,493
Miscellaneous income	10,408	--	10,408	11,536
<b>Total</b>	<b>105,928</b>	<b>--</b>	<b>105,928</b>	<b>109,101</b>

**11. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Bank interest	--	--	--	--
<b>Total</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

The funds of the charity are partly unrestricted and partly restricted. All the grants receivable are Restricted sources of income whereas the income from fees, rents and investment income are unrestricted sources.

**LONDON TAMIL CENTRE  
(Company Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**12. RESOURCES EXPENDED**

Costs directly allocated to activities	Fundraising Costs	Tamil School	Centre	Governance	2020 Total	2019 Total
	£	£	£	£	£	£
Staff salaries		29,220	6,142		35,362	46,488
Hiring of rooms		25,068			25,068	29,711
Netball Expenses					-	868
Special functions	2,500	6,153			8,653	9,749
Cultural evening	2,701				2,701	3,780
Insurance		117	706	78	901	773
Council tax			1,421	158	1,579	1,504
Exam fee		9,265			9,265	8,420
Heating & lighting			2,800	311	3,111	2,670
Cleaning		90	2,374		2,464	2,805
General expenses		847	2,956		3,803	7,675
Depreciation			5,455		5,455	5,455
Purchase of books		1,198			1,198	330
Independent						
Examiner's fee			273	2,453	2,726	-
Audit fee					-	4,200
Printing, postage and						
Stationery		75			75	-
Telephone			355	39	394	603
	<u>5,201</u>	<u>72,033</u>	<u>22,482</u>	<u>3,039</u>	<u>102,755</u>	<u>125,031</u>

**13. RELATED PARTY TRANSACTIONS**

There were no transactions requiring disclosure in these financial statements.