

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

COMPANY NO: 2962857

CHARTY NO: 1047487

FINANCIAL STATEMENTS

- for the year ended -

31ST DECEMBER 2021

ADVANCED ACCOUNTING PRACTICE

CERTIFIED ACCOUNTANTS

23 LANGMEAD DRIVE,

BUSHEY HEATH,

HERTS,

WD23 4GD

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

DIRECTOR/TRUSTEES

M Balasingham (Mrs) (Resigned 27.02.2021)

J Paramsothy (Miss) (Appointed 28.01.2021)

P Chandradas Esq

T Janaka (Mrs)

K Thiyaragarajah Esq

R Rajanavanathan Esq

S Muthucumarasamy Esq

K Senathirajah (Mrs)

P Vigneswaramoorthy Esq

K Kumarasamy Esq

T Thayaparan (Mrs)

SECRETARY

P Chandradas Esq

REGISTERED OFFICE & BUSINESS ADDRESS

602 Romford Road,

Manor Park,

London,

E12 5AF

ACCOUNTANTS

Advanced Accounting Practice

Certified Accountants

23 Langmead Drive,

Bushey Heath,

Herts,

WD23 4GD

SOLICITORS

Jeya & Co.

322 High Street North,

Manor Park

London

E12 6SA

PRINCIPAL BANKERS

Barclays Bank Plc

Newham Business Centre

737 Barking Road, London, E13 9PL

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

REPORT OF THE DIRECTORS/TRUSTEES

The directors present their report and financial statements for the year ended 31st December 2021.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The Association is a registered charity and the company is limited by guarantee and not having a share capital.

The Association's principal activity is to provide advisory, legal casework and representative services for the Tamil speaking community in the United Kingdom, to foster and promote good race relations between such persons of all groups within the area of benefit.

FUNDS

The directors recommend that no monies are to be transferred from the unrestricted funds to the designated fund account.

The company is a registered charity and hence no dividends are payable.

DIRECTORS AND THEIR INTERESTS

The directors do not have any interests in the capital or reserves of the company.

TRUSTEES, DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of Tamil Welfare Association (Newham) U.K for the purposes of the company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Acceptable Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

CLOSE COMPANY

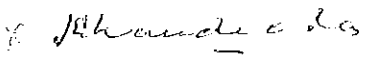
The company is a close company as defined by the Income and Corporation Taxes Act 1988.

INDEPENDENT EXAMINERS

Advanced Accounting Practice, are willing to be reappointed as independent examiners.

Date: 30th March 2022

By order of the Board



P Chandradas Esq

Secretary

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

I report on the accounts of the company for the year ended 31st December 2021 which are set out on pages 5 to 14.

Respective responsibilities of the trustees and examiner

The trustees (who are also directors of Tamil Welfare Association (Newham) U.K for the purposes of the company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 43 of the 1993 Act
- Follow the procedures laid down in the general directions given by the Charity Commission (under section 43 (7) of the Act, as amended); and
- State whether particular matters have come to my attention

Basis of Independent examiner's statement

My examination was carried out in accordance with general directions given by Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of my unusual items of disclosures in the account, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a) To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) To prepare accounts which accords with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

ADVANCED ACCOUNTING PRACTICE

Certified Accountants



Date: 30th March 2022

23 Langmead Drive,

Bushey Heath,

Hertfordshire,

WD23 4GD

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2021 £	2020 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Voluntary Income					
Grants	2	97,770		97,770	165,869
Government Legal Dept Receipts			87,275	87,275	73,459
Donations			12,424	12,424	16,761
Membership subscriptions			825	825	1,310
Covid business rates relief			-	-	10,000
Income from generating funds				-	-
Interest receivable	4		11	11	18
Total Incoming resources		97,770	100,535	198,305	267,417
RESOURCES USED					
Direct charitable expenditure		146,633	-	146,633	172,808
Governance costs		17,889	6,168	24,057	26,092
		164,522	6,168	170,690	198,900
NET INCOMING RESOURCES BEFORE TRANSFERS	3	(66,752)	94,367	27,615	68,517
Transfer from Unrestricted Funds		66,752	(66,752)	-	-
Transfer to Designated Fund			(25,000)	(25,000)	(60,000)
		-	2,615	2,615	8,517
Add Balance brought forward				32,702	24,185
Balance carried forward				35,317	32,702

The notes on pages 7 to 11 form part of these financial statements.

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

BALANCE SHEET AS AT 31ST DECEMBER 2021

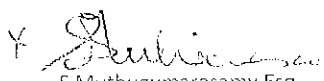
	Notes	2021		2020	
		£	£	£	£
BALANCE SHEET AT 31ST DECEMBER 2020					
FIXED ASSETS					
Tangible assets	7		362,134		363,142
CURRENT ASSETS					
Debtors	8	3,476		7,551	
Cash at bank and in hand		<u>142,569</u>		<u>117,079</u>	
		146,045		124,630	
CREDITORS: Amounts falling due within one year	9	<u>(17,006)</u>		<u>(15,923)</u>	
NET CURRENT ASSETS			<u>129,039</u>		<u>108,707</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			491,173		471,849
CREDITORS: Amounts falling due after more than one year	10		<u>(127,334)</u>		<u>(135,627)</u>
			<u>363,839</u>		<u>336,222</u>
FUNDS AND RESERVES					
Designated funds	11		328,521		303,521
Unrestricted funds	12		<u>35,318</u>		<u>32,701</u>
			<u>363,839</u>		<u>336,222</u>


For the year ending 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i) The members have not required the company to obtain an audit of its accounts the year in question in accordance with section 476.
- ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 30th March 2022 and signed on its behalf by



 S Muthucumarasamy Esq
 
 Director

The notes on pages 7 to 11 form part of these financial statements.

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021	2020
	£	£
2. GRANTS RECEIVED		
Analysis by:		
Legal Aid Agency re: legal work	6,696	23,841
City Bridge Trust re: Case workers	25,500	40,650
Trust for London	11,574	22,378
London Legal Support Trust	10,000	10,000
Access to Justice Re: Advisory	-	34,000
The A B Charitable Trust	-	15,000
Refugee action and NACOM	-	10,000
Community fund re: Covid 19 relief	-	10,000
Reaching Community	19,000	
Lloyds Bank	<u>25,000</u>	<u> </u>
	<u>97,770</u>	<u>165,869</u>

The grant received from City of London has been used for general advisory and legal representation. Grant received from Legal Aid Agency has been used for specialist and case work on asylum matters.

	2021	2020
	£	£
3. NET INCOMING RESOURCES		

The net incoming resources is stated after charging:

Depreciation

Operating lease rentals:

1,008	<u>1,186</u>
<u>1,008</u>	<u>1,186</u>

	2021	2020
	£	£

4. INTEREST RECEIVABLE

Bank and other Interest receivable

<u>11</u>	<u>18</u>
<u>11</u>	<u>18</u>

	2021	2020
	£	£

5. INTEREST PAYABLE

On bank loans and overdraft

<u>4,150</u>	<u>6,400</u>
<u>4,150</u>	<u>6,400</u>

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards

1.2 INCOMING RESOURCES

This includes grants received, membership fees, bank interest and donations received.

1.3 DEPRECIATION

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of the tangible assets over their estimated useful lives.

Fixtures and fittings	15% reducing balance
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No depreciation is provided on freehold buildings as it is the company's policy to maintain these so as to extend their useful lives

1.4 DEFERRED TAXATION

Deferred taxation is provided where there is a reasonable profitability of the amount becoming payable in the foreseeable future.

1.5 LEASING AND HIRE PURCHASE

Rentals payable under operating leases are taken to the profit and loss account on a straight-line basis over the lease term.

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	£	£
6. DIRECTORS AND EMPLOYERS		
Staff costs:		
Wages and salaries	57,607	59,683
Social security costs	<u>1,017</u>	<u>-</u>
	<u>58,624</u>	<u>59,683</u>

7. TANGIBLE ASSETS

	Land & buildings	Fixtures & fittings	Total
	£	£	£
<u>Cost</u>			
At 1st January 2021	356,420	49,468	405,888
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31st December 2021	<u>356,420</u>	<u>49,468</u>	<u>405,888</u>
<u>Depreciation</u>			
At 1st January 2021		42,746	42,746
Depreciation charge		<u>1,008</u>	<u>1,008</u>
At 31st December 2021		<u>43,754</u>	<u>43,754</u>
Net book value at 31st December 2021	<u>356,420</u>	<u>5,714</u>	<u>362,134</u>
Net book value at 31st December 2020	<u>356,420</u>	<u>6,722</u>	<u>363,142</u>
		2021	2020
		£	£
Analysis of net book value of land and buildings:			
Freehold		<u>356,420</u>	<u>356,420</u>

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

		2021		2020	
		£	£	£	£
<u>Income</u>					
<u>Restricted Funds</u>					
Grant Received	(Sch 1)		97,770		165,869
<u>Less: Expenditure</u>					
<u>Direct Charitable expenditure</u>					
Client disbursements		62,791		96,266	
Education project		362		287	
Age Concern project		-		719	
Salaries and wages (Incl. N.I)		58,624		59,683	
Professional fees		2,040		900	
Volunteers and sessional workers		13,121		11,530	
Staff recruitment and training		4,637		538	
Rates and insurance		5,058		2,885	
		<u>146,633</u>		<u>172,808</u>	
<u>Governance Costs</u>					
Light and heat		2,978		3,014	
Telephone and fax		3,105		2,417	
Printing, postage and stationery		1,510		1,814	
Office maintenance		3,458		3,269	
Accountancy		3,030		3,000	
Security costs		682		625	
Travelling		2,653		3,171	
Bank charges		473		545	
		<u>17,889</u>		<u>17,855</u>	
			164,522		190,663
Net surplus / deficiency			<u>(66,752)</u>		<u>(24,794)</u>

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

<u>Schedule 1 - Grants received</u>	2021	2020
	£	£
Legal Aid Agency re: Legal work	6,696	23,841
City Bridge Trust re: Case workers	25,500	40,650
London Legal support	10,000	10,000
Access to Justice re: Advisory work	-	34,000
Trust for London	11,574	22,378
The A B Charitable Trust	-	15,000
Refugee Action and NACOM	-	10,000
Community Fund re: Covid Relief	-	10,000
Reaching Community	19,000	-
Lloyds Bank	25,000	-
	<u>97,770</u>	<u>165,869</u>

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021.

	2021		2020	
	£	£	£	£
<u>Unrestricted Funds</u>				
<u>Income</u>				
Government Legal Dept receipts		87,275		73,459
Membership fees received		825		1,310
Covid business rates relief		-		10,000
Donations and other Income		12,424		16,761
Family outing		-		-
		<u>100,524</u>		<u>101,530</u>
<u>Less: Expenditure</u>				
Sundry expenses	132		552	
Membership and subscriptions	878		99	
Depreciation	1,008		1,186	
	<u>2,018</u>	<u>2018</u>	<u>1,837</u>	<u>1837</u>
Net surplus		<u>98,506</u>		<u>99,693</u>
<u>Gross Incoming resources before Interest and other Income</u>		<u>31,754</u>		<u>74,899</u>
<u>OTHER INCOME AND EXPENSES</u>				
Interest receivable				
Bank deposit interest		11		18
<u>INTEREST PAYABLE</u>				
On bank loan		4,150		6,400
NET INCOMING RESOURCES		<u>27,615</u>		<u>68,517</u>

TAMIL WELFARE ASSOCIATION (NEWHAM) UK

INCOME AND EXPENDITURE 2022 - MANAGEMENT ACCOUNTS

INCOME	2022
	£
LAA (Asylum)	17,000.00
GLD (Court orders)	10,000.00
Access to Justice Foundation	12,196.00
Clothworker's Foundation	10,000.00
London Legal Support Trust	22,000.00
Lloyds Bank Foundation	27,250.00
Self Generated Income	14,000.00
GLA Cost of living Project	34,000.00
Reaching Community	44,000.00
AB Charitable Trust	20,000.00
Other funding (LLA Expected Fund)	10,000.00
Total Income	220,446.00

EXPENDITURE	2022
	£
Salaries	78,990.00
Rent, rates & Mortgage	18,000.00
Security Costs	689.80
Postage / print/ Stationary	4,500.00
Heat/ light	5,449.20
Finance/Management	£3,500.00
Office Maintenance	5,454.60
Training & Accreditation, Professional fees	£1,000.00
Telephone and Fax	3,800.00
Volunteers and seasonal workers	20,000.00
Elders Project	6,000.00
children fine arts classes	£3,000.00
Social events	£3,500.00
Bank Charges	£1,000.00
Travelling Expenses	£3,500.00
Cultural Events	£3,500.00
Organisation & Development	£5,000.00
Disbursement expenses (Barrister)	£6,000.00
Building work	£2,500.00
Insurance Including indemnity	£3,500.00
Total Expenses	178,883.60

Surplus /Deficit	41,562.40
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* application pending approval

