

TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

COMPANY NO: 2962857

CHARTY NO: 1047487

FINANCIAL STATEMENTS

- for the year ended -

31<sup>ST</sup> DECEMBER 2023

ADVANCED ACCOUNTING PRACTICE

CERTIFIED ACCOUNTANTS

23 LANGMEAD DRIVE,

BUSHEY HEATH,

HERTS,

WD23 4GD



**TAMIL WELFARE ASSOCIATION (NEWHAM) U.K**

**DIRECTORS/TRUSTEES**

P Sritharan (Mrs)  
I Paramsothy (Miss)  
P Chandradas Esq  
K Thiyagarajah Esq  
R Rajaravanathan Esq (Left 23.08.2023)  
S Muthucumarasamy Esq  
P Vigneswaramoorthy Esq  
T Thayaparan (Mrs)  
K Paramasivam  
T Wijeyaratnam  
Showmeya Sivathas (Appointed 11.06.2023)

**SECRETARY**

P Chandradas Esq

**REGISTERED OFFICE & BUSINESS ADDRESS**

602 Romford Road,  
Manor Park,  
London,  
E12 5AF

**ACCOUNTANTS**

Advanced Accounting Practice  
Certified Accountants  
Herts  
WD23 4GD

**SOLICITORS**

Jeye & Co.  
322 High Street North,  
Manor Park  
London  
E12 65A

**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 31<sup>st</sup> December 2023.

### 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 £32,000 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

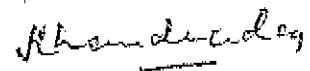
The company is a close company as defined by the Income and Corporation Taxes Act 1988.

### INDEPENDENT EXAMINERS

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

Date: 14<sup>th</sup> February 2024

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 31<sup>st</sup> December 2023 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.

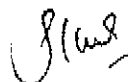
**Independent examiner's statement**

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

Chartered Certified Accountants



Date: 14<sup>th</sup> February 2024

23 Langmead Drive,

Bushey Heath,

Hertfordshire,

WD23 4GD



**TAMIL WELFARE ASSOCIATION (NEWHAM) U.K**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES FROM GENERATED FUNDS</b>					
Grants	2	203,229	22,000	225,229	148,602
Government Legal Dept Receipts		-	-	-	-
Donations		-	14,831	14,831	12,715
Membership subscriptions		-	860	860	930
Income from generating funds		-	991	991	991
Interest receivable	4	-	5,365	5,365	114
<b>Total Incoming resources</b>		<b>203,229</b>	<b>44,047</b>	<b>247,276</b>	<b>163,352</b>
<b>RESOURCES USED</b>					
Direct charitable expenditure		108,022	-	108,022	83,928
Governance costs		31,716	9,763	41,479	27,989
		<b>139,738</b>	<b>9,763</b>	<b>149,501</b>	<b>111,917</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	<b>3</b>	<b>63,491</b>	<b>34,284</b>	<b>97,775</b>	<b>50,444</b>
Transfer from Unrestricted Funds		(63,491)	63,491	-	-
Transfer to Designated Fund		-	(32,000)	(32,000)	(10,000)
		<b>-</b>	<b>65,775</b>	<b>65,775</b>	<b>40,444</b>
<b>Add Balance brought forward</b>				<b>75,761</b>	<b>35,317</b>
<b>Balance carried forward</b>				<b>141,536</b>	<b>75,761</b>

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



**TAMIL WELFARE ASSOCIATION (NEWHAM) U.K**

**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2023**

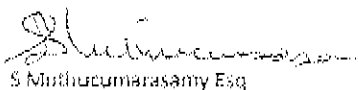
		2023		2022	
	Notes	£	£	£	£
<b>BALANCE SHEET AT 31<sup>ST</sup> DECEMBER 2022</b>					
<b>FIXED ASSETS</b>					
Tangible assets	7		360,549		361,277
<b>CURRENT ASSETS</b>					
Debtors	8	19,361		11,667	
Cash at bank and in hand		<u>266,149</u>		<u>179,680</u>	
		285,510		191,347	
CREDITORS: Amounts falling due within one year	9	<u>(21,812)</u>		<u>(16,950)</u>	
<b>NET CURRENT ASSETS</b>			<u>263,698</u>		<u>174,397</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			624,247		535,674
CREDITORS: Amounts falling due after more than one year	10		<u>(112,190)</u>		<u>(121,392)</u>
			<u>512,057</u>		<u>414,282</u>
<b>FUNDS AND RESERVES</b>					
Designated funds	11		370,521		338,521
Unrestricted funds	12		<u>141,536</u>		<u>75,761</u>
			<u>512,057</u>		<u>414,282</u>

For the year ending 31<sup>st</sup> December 2022 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 14<sup>th</sup> February 2024 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 31<sup>ST</sup> DECEMBER 2023**

	2023	2022
	£	£
<b>2. GRANTS RECEIVED</b>		
Analysis by:		
Legal Aid Agency re: Legal work	73,558	203
London Legal support trust	10,000	22,912
London Legal support trust re: Cost of living	35,640	11,216
London community fund re: Cost of living	16,825	-
Access to Justice re: Advisory work	-	12,196
Trust for London	22,000	-
The A B Charitable Trust	22,000	20,000
Clothworker's Foundation	1,000	10,000
Reaching Community re: immigration work	44,206	44,825
Lloyds Bank	-	27,250
	<u>225,229</u>	<u>148,602</u>

The grant received from Community Fund 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.

	2023	2022
	£	£
<b>3. NET INCOMING RESOURCES</b>		
The net incoming resources is stated after charging:		
Depreciation	<u>728</u>	<u>857</u>
	<u>728</u>	<u>857</u>

	2023	2022
	£	£
<b>4. INTEREST RECEIVABLE</b>		
Bank and other interest receivable	<u>5,365</u>	<u>114</u>
	<u>5,365</u>	<u>114</u>

	2023	2022
	£	£
<b>5. INTEREST PAYABLE</b>		
On bank loans and overdraft	<u>7,378</u>	<u>6,472</u>
	<u>7,378</u>	<u>6,472</u>



TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

	2023	2022
	£	£
<b>6. DIRECTORS AND EMPLOYERS</b>		
<i>Staff costs:</i>		
Wages and salaries	48,810	56,953
Social security costs	-	519
	<u>48,810</u>	<u>57,472</u>

**7. TANGIBLE ASSETS**

	Land & buildings	Fixtures & fittings	Total
	£	£	£
<u>Cost</u>			
At 1st January 2023	356,420	49,468	405,888
At 31st December 2023	<u>356,420</u>	<u>49,468</u>	<u>405,888</u>

Depreciation

At 1st January 2023	44,611	44,611
Charge for the year	728	728
At 31st December 2023	<u>45,339</u>	<u>45,339</u>

Net book value at 31st December 2023	<u>356,420</u>	<u>4,129</u>	<u>360,549</u>
Net book value at 31st December 2022	<u>356,420</u>	<u>4,857</u>	<u>361,277</u>

	2023	2022
	£	£
<i>Analysis of net book value of land and buildings:</i>		
Freehold	<u>356,420</u>	<u>356,420</u>



**TAMIL WELFARE ASSOCIATION (NEWHAM) U.K**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	2023	2022
	£	£
<b>8. DEBTORS</b>		
Other debtors	-	806
Prepayments and accrued grant income	19,361	10,864
	<u>19,361</u>	<u>11,670</u>

	2023	2022
	£	£
<b>9. CREDITORS, AMOUNTS FALLING WITHIN ONE YEAR</b>		
Bank loan and overdrafts	15,201	12,443
Other creditors	1,137	-
Accruals and grants received in advance	5,474	4,115
PAYE and National Insurance	-	392
	<u>21,812</u>	<u>16,950</u>

	2023	2022
	£	£
<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
Bank loan	112,190	121,391
	<u>112,190</u>	<u>121,391</u>

	2023	2022
	£	£
<b>BORROWINGS</b>		
The company's borrowings are repayable as follows:		
In one year, or less or on demand	15,201	12,450
Between one and two years	30,402	24,353
Between two and five years	81,788	97,031
	<u>127,391</u>	<u>133,834</u>

**Details of Security:**

The bank loan is secured by way of legal charge over the company's freehold property. The Association makes a yearly repayment of £15,200 towards this loan and the loan is expected to be repaid within 8 years.



TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

	2023	2022
11. DESIGNATED FUNDS	£	£
Balance as at 1st January	338,521	328,521
Transferred from Unrestricted funds	32,000	10,000
Balance as at 31st December	<u>370,521</u>	<u>338,521</u>

This represents:

This represents funds retained for the acquisition of the adjacent building to add space for its principal activities of providing advisory services.

	Unrestricted Funds £
12. PROFIT AND LOSS ACCOUNT	
Accumulated Reserves brought forward	75,761
Reserves of current year	<u>65,775</u>
Accumulated Reserves carried forward	<u><u>141,536</u></u>



TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

**DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	2023		2022	
	£	£	£	£
<u>Income</u>				
<u>Restricted Funds</u>				
Grant Received	(Sch 1)	225,229		148,502
<u>Less: Expenditure</u>				
<u>Direct Charitable expenditure</u>				
Client disbursements		14,608		6,863
Education project		2,468		2,084
Age Concern project		1,688		71
Salaries and wages (incl. N.I.)		48,810		57,472
Professional fees		506		680
Volunteer staff		16,627		8,220
Sessional workers		18,100		-
Staff recruitment and training		641		2,059
Rates and insurance		4,574		5,599
Advertising		-		880
		<u>108,022</u>		<u>83,928</u>
<u>Governance Costs</u>				
Light and heat		5,886		5,224
Telephone and fax		2,861		2,512
Printing, postage and stationery		2,341		1,793
Office maintenance		4,176		4,127
Repairs, renewals and maintenance		10,982		-
Accountancy		3,200		3,000
Security costs		825		732
Travelling		955		1,329
Bank charges		490		372
		<u>31,716</u>		<u>19,089</u>
		139,738		103,017
Net surplus / deficiency		<u>85,491</u>		<u>45,585</u>



TAMIL WELFARE ASSOCIATION (NEWHAM) U.K

DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

	2023		2022	
	£	£	£	£
<u>Unrestricted Funds</u>				
<u>Income</u>				
Membership fees received		860		930
Donations and other income		14,831		12,715
Surplus on cultural night programme		571		.
Family outing		420		(126)
		<u>16,682</u>		<u>13,519</u>
<u>Less: Expenditure</u>				
Sundry expenses	1,184		1,053	
Membership and subscriptions	472		392	
Depreciation	728		857	
	<u>2,384</u>	<u>2,384</u>	<u>2,302</u>	<u>2,302</u>
Net surplus		<u>14,298</u>		<u>11,217</u>
<u>Gross Incoming resources before</u>		99,789		56,802
<u>Interest and other income</u>				
<u>OTHER INCOME AND EXPENSES</u>				
Interest receivable				
Bank deposit interest		5,365		114
<u>INTEREST PAYABLE</u>				
On bank loan		7,379		6,472
<u>NET INCOMING RESOURCES</u>		<u>97,775</u>		<u>50,444</u>



**TAMIL WELFARE ASSOCIATION (NEWHAM) U.K**

**DETAILED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<u>Schedule 1 - Grants received</u>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Legal Aid Agency re: Asylum Legal work	73,558	203
London Legal support	10,000	22,912
London Legal support re@ cost of living	35,640	11,216
London Community fund re: Cost of living	16,825	
Access to Justice re: Advisory work	-	12,196
Trust for London	22,000	-
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