

Charity registration number SC048373

EDINBURGH TAMIL SANGAM
FINANCIAL STATEMENTS
31 MARCH 2026

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2025	To	31 st	March	2026

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

Charity's principal address

Edinburgh Tamil Sangam

SC048373

12 Barnyard Park Crescent

Edinburgh

Postcode EH12 9LN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Antony Arokiaraj	President		
2	Vidhyalaxmi Nagendran	Vice President		
3	Arunkumar Chandrasekaran	Secretary		
4	Srinivasan Natarajan	Vice Secretary		
5	Sarvesh Balchandran	Treasurer		
6	Mahesh Kumar Marcharla Gopal	Management Committee member		
7	Krishnaveni Samiyappan	Management Committee member		
8	Sheelahumari Murugan	Management Committee member		
9	Madhusudhanan Narasimhan	Management Committee member		
10	Nallathanbi Dharamar Subramanian	Management Committee member		
11	Ganesamurthi Jothimayam	Management Committee member		
12	Gnanamurugan Chengalvarayan	Management Committee member		
13	Vinothkumar Mani	Management Committee member		
14	Mano Chitra Uthaykumar	Management Committee member		
15	Vijay Annamalai	Management Committee member		
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The governing document is ETS Constituent Document

Trustee recruitment and appointment

Trustees were selected and appointed by members of Edinburgh Tamil Sangam (ETS) in their Annual General body Meeting (AGM).

Objectives and activities

Charitable purposes

The association's objectives are:

- (a) The advancement of Tamil language education
- (b) The advancement of the Tamil arts, culture and heritage
- (c) Supporting local Scottish charities

Summary of the main activities in relation to these objects

The main activities carried out were as follows:

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The main achievements during the period were as follows:

Financial review

Brief statement of the charity's policy on reserves

The Charity's reserve policy is to retain a minimum of 3 months of expected expenditure as reserve.

Details of any deficit

None

Donated facilities and services (if any)

None

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures

A.P.Antony

SB

Full name(s)	Peter Antony Arokiaraj	Sarvesh Balachandran
Position (e.g. Chair)	President	Treasurer
Date	14/09/2026	15/09/2026

EDINBURGH TAMIL SANGAM

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EDINBURGH TAMIL SANGAM

PERIOD 1st APRIL 2025 TO 31 MARCH 2026

I report on the accounts of the charity for the period 1st April 2025 to 31 March 2026.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsible to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

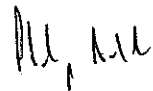
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations 2006. 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 any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.
- 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.



Philip Bald FCCA
Philip Bald Accountancy
3b Ormiston Terrace
Edinburgh
EH12 7SJ

17/9/26

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2025		31st	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	11,268				11,268	10,896
Legacies					-	-
Grants and sponsorship	9,500				9,500	6,275
Receipts from fundraising activities	-				-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	20,768	-	-	-	20,768	17,171
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	20,768	-	-	-	20,768	17,171
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,369				19,369	13,826
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination	360				360	-
Preparation of annual accounts	-				-	
Legal costs					-	
Other	-				-	
					-	
A3 Sub total	19,729	-	-	-	19,729	13,826
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	19,729	-	-	-	19,729	13,826
Net receipts / (payments)	1,039	-	-	-	1,039	3,345
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,039	-	-	-	1,039	3,345

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	15,705	-			15,705	12,360
	Surplus / (deficit) shown on receipts and payments account	1,039	-			1,039	3,345
						-	
						-	
	Cash and bank balances at end of year	16,744	-	-	-	16,744	15,705
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Members contributions	11,268				11,268	10,896
	-				-	-
					-	
					-	
Total	11,268	-	-	-	11,268	10,896
	-	-	-	-	-	-

2 Grants and sponsorship

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Sponsorship for Diwali and TNY	3,100	-			3,100	1,450
Foundation Scotland	1,000				1,000	-
Charities Trust	250				250	-
Amazon						-
Main Grants	5,150				5,150	4,825
Total	9,500	-			9,500	6,275
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
AGM	423				423	33
TNY and Diwali 2025	16,702				16,702	13,604
Expenses	300				300	-
Website					-	17
Refund	250				250	172
BBQ	668				668	-
Banner	198				198	-
Pongal 26	577				577	
Funeral	85				85	
Speech	166				166	
					-	
Total	19,369	-	-	-	19,369	13,826
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	11,268				11,268	10,896
Legacies					-	
Grants	9,500				9,500	6,275
Receipts from fundraising activities	-				-	894
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	-				-	-
Sub total	20,768	-	-	-	20,768	18,065
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	20,768	-	-	-	20,768	18,065
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,369				19,369	13,826
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination	360				360	180
Preparation of annual accounts					-	
Legal costs					-	
Website	-				-	-
Sub total	19,729	-	-	-	19,729	14,006
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	19,729	-	-	-	19,729	14,006
Net receipts / (payments)	1,039	-	-	-	1,039	4,059
Transfers to / (from) funds	-	-	-		-	
Surplus / (deficit) for year	1,039	-	-	-	1,039	4,059

Nature and purpose of funds