

# Annual Report

Tamil Society Waikato Incorporated  
For the year ended 30 September 2019



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## Entity Information

**Tamil Society Waikato Incorporated**

**For the year ended 30 September 2019**

### Legal Name of Entity

Tamil Society Waikato Incorporated

### Entity type and Legal Basis

Tamil Society Waikato founded in 1989.

Registered as Incorporated Society on 5 May 1994.

Registered with the Charities Commission on 30 June 2008 as a Charitable organisation with

Registration number CC33935

### Entity's Purpose or Mission

The main objectives of the society in accordance with its constitution is to:

- a) To foster the advancement of Tamil culture, Language and Literature
- b) To establish links amongst the Tamil speaking people living in the Waikato area, elsewhere in New Zealand and in other parts of the world so that information on matters of common interest may be exchanged and fraternal feelings fostered
- c) To foster harmonious links between the Tamils and other sections of the New Zealand community
- d) To subscribe to become a member of and to operate with any other Society/Association whether incorporated or not whose objectives are altogether or in part similar to those of this Society and to procure from and communicate to any such Society/Association such information as may be likely to further the objectives of this Society.
- e) To organise socials, entertainment and such other activities as may be deemed to be in the interests of the society
- f) To establish and maintain a meeting place for members of the society
- g) At the discretion of the committee and for benevolent purposes to assist to further the interest of and provide for the welfare and advancement of relatives or friends of members whether resident in New Zealand or abroad
- h) To do all such things as are incidental or conducive to the attainment of the above objectives
- i) Cultural programme to be conducted preferably in Tamil and interpretation may be in English

## Entity Information

**Tamil Society Waikato Incorporated**

**For the year ended 30 September 2019**

### Entity Structure

The entity is managed by office bearers of Executive Committee comprising of the President, Vice President, Secretary, Treasurer, editor and four committee members.

Also, Executive Committee appoint subcommittee from time to time to organise activities.

	2019	2018
<b>President</b>	Senthil Kumar Sabapathy	Senthil Kumar Sabapathy
<b>Vice President</b>	Mohan Ram Inbaraj	Mohan Ram Inbaraj
<b>Secretary</b>	Dhayaanand Ramasamy Lenin	Dhayaanand Ramasamy Lenin
<b>Treasurer</b>	Prasanthan Karunanithy	Prasanthan Karunanithy
<b>Editor</b>	Kalarathan Kandiah	Kalarathan Kandiah
<b>Executive Members</b>	Roshanthi Viyakesparan Kanchana Sothieson Srinivasan Jaganathan Dinesh Raj Chidambaram Gnana Prakash Sivasubramanian	Roshanthi Viyakesparan Kanchana Sothieson Srinivasan Jaganathan Dinesh Raj Chidambaram
<b>Sub Committee Members</b>	Nil	Gnana Prakash Sivasubramanian

### Main Sources of the Entity's Cash and Resources

Member Subscription, Donations and grants from funding organisations

### Entity's Reliance on Volunteers and Donated Goods or Services

All members are volunteers and do not receive salary or wages for their services

### Postal Address

PO Box 4189, Hamilton East, Hamilton 3247

### Web Site/Email

[www.tamilsocietywaikato.org.nz](http://www.tamilsocietywaikato.org.nz)

[secretary@tamilsocietywaikato.org.nz](mailto:secretary@tamilsocietywaikato.org.nz)

## President's Report

### Tamil Society Waikato Incorporated

#### For the year ended 30 September 2019

It is with pleasure that I present this report on behalf of the executive team for the current year to 30 September 2019. This year was again a most interesting and rewarding one for our society.

As a team, we managed to coordinate eight events that contributed to our society's mission. One of the most rewarding aspects this year is the opportunity given to us to meet and associate with some of the most caring, compassionate and committed organizations and individuals in our society and other societies in NZ that contributed for our success.

I would like to thank and record the support provided by our sponsors particularly, Lyca TV – Kishore Kumar, Team Jack- Lugton's real estate and Siva consulting for consistently supporting us for most of our events.

Similarly, I would like to thank and record the support provided by other Tamil societies in NZ particularly, Auckland Tamil association, Muthamizh sangam Auckland, Tamil society of NZ, Wellington Muthamizh sangam and Dunedin Tamil society for their active participation and contribution.

My thanks to all the executive members. Each one of us excelled in a unique skill that complimented each other and setting a benchmark in their role. Also of importance is the excellent relationship that exists within the EC team, which adds to the high standards of programs and the turnaround of our members to the programs that were conducted in this year

Again, we are indebted to the many organizations that funded us and the large amount of volunteers who untiringly give their time and energy. This gives a huge impact of every function and initiation that we had taken for our community, without whom it wouldn't be a success. The contribution made by volunteers cannot be overstated as they give their time free at their own personal cost. I thank all the volunteers and advisers who have assisted our society; we value the service they provide.

Our special thanks to our favourite Chef's Prakash, Afzal Khan and Balamurugan who have contributed a lot in feeding us with delicious food at every event. Also, I would like to thank Moksha Base team for keeping us entertaining with their mesmerizing music talents and our favourite MC/ VJ Dinesh for conducting our programs with his quick witted presence of mind compeering.

For me, this year's major highlight was the kari virunthu that we conducted as the last program coordinated by our EC team where more than 350 people participated and enjoyed it.

I have listed down the activities that we conducted as below:

1. Pongal Pot Celebration in Balaji Temple – 19<sup>th</sup> Jan 2019
2. Therkoothu – 11<sup>th</sup> May 2019
3. Musical Night -22<sup>nd</sup> June 2019
4. Kalaimamani Veeramani Raju performance – 2<sup>nd</sup> Aug 2019
5. Kalai Vizha – 7<sup>th</sup> Sep 2019
6. Saraswathi Poojai – 7<sup>th</sup> Oct 2019
7. Lugtons – Round the Bridges – 17<sup>th</sup> Nov 2019
8. Kari Virunthu – 24 Nov 2019

There were few minor process changes that were implemented this year:

- Brought Online banking access to our TSW bank accounts.
- Introduced stream lined Tamil school syllabus and yearly exams
- Badminton rules and process implemented to make it easy to coordinate
- Amended the constitution to include one more executive member.

**List of Sponsors:**

On behalf of our Tamil society Waikato, I sincerely thank the following organizations for their generous support and donations to our society's events.

- Trust Waikato
- Hamilton City Council
- Lyca TV and Quick Buy – Mr. Kishorkumar Kumarasamy
- Team Jack Lugton's – Mr. Jack Ramasamy
- Siva Engineering Consulting – Mr. Siva Natarajan
- Brightlands Childcare center – Mr. Atul Gupta
- GoBananas Childcare center – Mr. Stevens & Ms.Karishma

In closing, I record my pleasure at the financial result this year, ending in September 2019. This result would not have been achieved without a great deal of energy and hard work by the executive Team, volunteers and sponsors.

It's been a fantastic year, reflecting on our achievements, recognizing success and putting in plans for the future. I wish all the best for the new team. I am confident that the team will go even more heights and we all will enjoy and be proud to be a part of Tamil society Waikato.

Thank you.

Senthil Kumar Sabapathy  
President

## Statement of Service Performance

Tamil Society Waikato Incorporated  
For the year ended 30 September 2019

### Description of the Entity's Outcomes

The main objectives of TSW are to foster harmonious links between the Tamils and other sections of the New Zealand community.

### Description and Quantification (to the extent practicable) of the Entity's Outputs

Administrative		2019	2018
Number of Financial Members	No of volunteers	170	140
	Grants Received	15	15
	Grants Received - Value	2	1
		\$ 2,000	\$ 1,500
	1 Trust Waikato		1 Wel Energy Trust
	2 Hamilton City Council		
Cultural Activities		2019	2018
Number of major events		6	4
		1,200	1,020
Number of Attendees during the year	1 Christmas Function		1 Fund Raising - Food Festival (Tamil Chair - Harvard University)
	2 Thai Pongal (Harvest Festival)		2 Kalai Vizha (Annual Cultural Programme)
	3 Therukoothu (Traditional folk dance event)		3 Musical Night
	4 Musical Night		4 Talk Show ( Professor G Gnasambandan - India)
	5 Kalai Vizha (Annual Cultural Programme)		
	6 Navarathri		
	7 Kalaimamani Veeramani Raju performance		

Tamil Language Class		
	2019	2018
Number of Students	30	20
Number of Classes Per Year/Hours	40 Hours	40 Hours
Number of Volunteer Teachers	5	5
		<div>1 Special Language Work Shop</div> <div>2 Speech Competition</div>
Badminton Club *		
	2019	2018
Number of Participants	20	25
Annual played hours	96 Hours	96 Hours

- Our society's Badminton Club is a social platform for our members to meet each other and socialise.
- We have also organised a candlelight vigil event to pay respect to the innocent victims who got killed in Sri Lanka's Easter Sunday bombing.
- We have also sponsored a short film "Minmini" that was produced by the Hamilton team. The movie took part in the annual TASMANZ film competition. The movie won an award for the "best child artist" category.



## Statement of Accounting Policies

**Tamil Society Waikato Incorporated**

**For the year ended 30 September 2019**

### **Basis of Preparation**

Tamil Society Waikato Incorporated has elected to apply PBE-SFR-A (NFB) Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$125,000. All transactions in the performance report are reported using the cash basis of accounting. The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### **Goods and Services Tax (GST)**

Tamil Society Waikato Incorporated is not registered for GST. Therefore all amounts are stated inclusive of GST (if any).

### **Income Tax**

Tamil Society Waikato Incorporated is wholly exempt from New Zealand Income Tax having fully complied with all statutory conditions for these assumptions

### **Changes in Accounting Policies**

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous accounting reporting period.

## Statement of Financial Performance

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

	Notes	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar receipts	1	6,065	7,093
Fees, subscriptions and other receipts from members	1	10,235	8,278
Interest and other receipts	1	13	2
<b>Total Revenue</b>		<b>16,313</b>	<b>15,373</b>
<b>Expenses</b>			
Event Expenses	2	8,533	9,206
Tamil Language School Expenses	2	1,339	347
Badminton Club	2	3,781	3,445
Admin Expenses	2	1,116	1,121
Other Expenses	2	696	214
<b>Total Expenses</b>		<b>15,464</b>	<b>14,334</b>
<b>Surplus/Deficit for the Year</b>		<b>849</b>	<b>1,039</b>

## Statement of Financial Position

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	7,351	5,806
<b>Total current Assets</b>		<b>7,351</b>	<b>5,806</b>
<b>Non-current assets</b>			
Office Equipment	4	4,239	4,239
Accumulated depreciation - Office Equipment	4	(3,491)	(2,795)
<b>Total Property, Plant and Equipment</b>		<b>748</b>	<b>1,444</b>
<b>Total Non-Current Assets</b>		<b>748</b>	<b>1,444</b>
<b>Total Assets</b>		<b>8,099</b>	<b>7,250</b>
<b>Liabilities</b>			
Current Liabilities		-	-
<b>Total Current Liabilities</b>		-	-
<b>Total Liabilities</b>		-	-
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>8,099</b>	<b>7,250</b>
<b>Accumulated Funds</b>			
Accumulated Surpluses or (Deficits)	5	8,099	7,250
<b>Total Accumulated Funds</b>		<b>8,099</b>	<b>7,250</b>



Senthil Kumar Sabapathy  
President



Prasanthan Karunanithy  
Treasurer

## Statement of Cash Flows

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

	2019	2018
<b>Cash flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	6,065	7,093
Fees, subscriptions and other receipts from members	10,215	8,278
Interest and other receipts	13	2
Payments to suppliers	(14,748)	(14,119)
<b>Total Cash flows from Operating Activities</b>	<b>1,545</b>	<b>1,253</b>
<b>Cash flow from investing and Financing Activities</b>		
Purchases of property, plant and equipment	-	(1,226)
<b>Total Cash flow from investing and Financing Activities</b>	<b>-</b>	<b>(1,226)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>1,545</b>	<b>27</b>
<b>Cash Balances</b>		
Cash and cash equivalent beginning of period	5,806	5,779
Cash and cash equivalent at end of period	7,351	5,806
<b>Net change for the period</b>	<b>1,545</b>	<b>27</b>

## Notes to the Performance Report

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

### 1. Analysis of Revenue

#### **Donations, fundraising and other similar receipts**

	2019	2018
Grants : Trust Waikato	500	1,500
Grants : Hamilton City Council	1,500	-
Donation for Tamil Language School (Siva Consulting)	1,000	-
Donation for Tamil Language School (Parents)	615	-
Event Sponsorship	2,450	1,615
Fundraising - Tamil Chair (Harvard University)	-	3,978

#### **Total Donations, fundraising and other similar receipts**

<b>6,065</b>	<b>7,093</b>
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#### **Fees, subscriptions and other receipts from members**

Subscriptions	1,110	695
Badminton Club - Members Contribution	3,909	3,468
Donations	5,216	4,115

#### **Total Fees, subscriptions and other receipts from members**

<b>10,215</b>	<b>8,278</b>
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#### **Interest and other receipts**

Interest Income	13	2
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#### **Total Fees, subscriptions and other receipts from members**

<b>13</b>	<b>2</b>
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## Notes to the Performance Report

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

### 2. Analysis of Expenses

#### Cash Expenses

##### Event Expenses

Decorations /Gift	807	212
Musical Band Fee	2,200	-
Photography	-	350
Printing	17	805
Sound & Lighting	325	425
Tamil Chair Donation (Harvard University)	-	3,580
Traditional Meal Expenses	3,775	2,705
TASMANZ Movie Registration	200	-
Venue Hire	1,187	1,129

##### **Total Event Expenses**

**2019**

**2018**

807  
2,200  
-  
17  
325  
-  
3,775  
200  
1,187

212  
-  
350  
805  
425  
3,580  
2,705  
-  
1,129

**8,512**

**9,206**

##### Tamil Language School Expenses

Books & Materials	217	261
Exam Fee	225	-
Language Workshop	-	87
Tamil School Expenses/Training Expenses	704	-
Venue Hire	193	-

##### **Total Language School Expenses**

217  
225  
-  
704  
193

261  
-  
87  
-  
-

**1,339**

**347**

##### Badminton Club

Court Hire & Club Expenses	3,781	3,445
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##### **Total Badminton Club Expenses**

3,781

3,445

**3,781**

**3,445**

##### Admin Expenses

AGM Expenses	44	-
Charities Annual Return - Fee	51	-
Bank Charges	1	22
Post Box Rental	180	170
Rent	720	720
Web Site	120	210

##### **Total Admin Expenses**

44  
51  
1  
180  
720  
120

-  
-  
22  
170  
720  
210

**1,116**

**1,121**

##### **Total Cash Expenses**

**14,748**

**14,119**

Depreciation	696	214
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696

214

##### **Total Non-Cash Expenses**

**696**

**214**

## Notes to the Performance Report

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

### 3. Cash and cash equivalents

#### Cash and cash equivalents

Cheque A/C

Badminton A/C

Savings A/C

Cash in Hand

**Total Cash and cash equivalents**

2019	2018
2,870	1,607
1,481	1,447
3,000	2,751
<b>7,351</b>	<b>5,806</b>

## Notes to the Performance Report

Tamil Society Waikato Incorporated  
For the year ended 30 September 2019

### 4. Property, Plant and Equipment

	Date Acquired	Acquisition Cost 1/10/2018	Additions Y/E 30/09/2019	Cost on 30/09/2019	W.D.V B/F 01/09/2018	Accumulated Dep. 1/10/2018	For the year Depreciation 30/09/2019	Accumulated Dep. 30/09/2019	Net Book Value 30/09/2019
<b>Office Equipment</b>									
Sound System : Amplifier (Power AMP)	30/11/2013	600		600	52	548	21	569	31
Stage Speakers (3) & Multichannel Amplifier	30/11/2013	1,928		1,928	165	1,763	66	1,829	99
Sound System : Mics & Other Equipment	30/11/2013	485		485	42	443	17	460	25
Asus Laptop & Printer	20/08/2018	1226		1,226	1,185	41	593	634	593
<b>Total Office Equipment</b>		<b>4,239</b>		<b>4,239</b>	<b>1,444</b>	<b>2,795</b>	<b>696</b>	<b>3,491</b>	<b>748</b>

#### Depreciation Rates

Sound Systems	40%	Diminishing Value
Computer	50%	Diminishing Value



## Notes to the Performance Report

Tamil Society Waikato Incorporated

For the year ended 30 September 2019

### Accumulated Funds

	2019	2018
<b><u>Accumulated Funds</u></b>		
Opening Balance	7,250	6,211
Accumulated Surplus/Deficit	849	1,039
<b>Total Accumulated Funds</b>	<b>8,099</b>	<b>7,250</b>

### Related Party Transactions

Reimbursed for expenses incurred on behalf of Tamil Society Waikato:

- Mohan Ram Inbaraj - \$888 for organising the events
- Dhayaanand Ramasamy Lenin - \$227 for organising the events
- Prasanthan Karunanithy - \$604 for organising the events
- Kalarathan Kandiah - \$720 paid to store societies equipment
- Roshanthi Viyakesparan - \$454 for organising Christmas function
- Kanchana Sothieson - \$53 for organising the events
- Srinivasan Jaganathan - \$ 132 for organising the events and Tamil school running expenses
- Dinesh Raj Chidambaram - \$231 for organising the events and Tamil school running expenses
- Gnana Prakash Sivasubramanian - \$350 for organising the events

### Ability to continue operating

The entity will continue to operate for the foreseeable future.

## **INDEPENDENT REVIEW REPORT**

The members  
Tamil Society Waikato  
P O Box 4189  
Hamilton  
New Zealand

### **Report on the Financial Statements for the Year ended 30 September 2019**

#### **Qualified Conclusion**

I have reviewed the accompanying financial statements of Tamil Society Waikato Inc, which comprise the statement of financial position as at 30 September 2019, the statement of financial performance and statement of cash flows for the year ended on that date, and a summary of significant accounting policies and other explanatory information contained in pages 5 to 13

Based on my review nothing has come to my attention that causes me to believe that these financial statements of Tamil Society Waikato Inc do not present fairly, in all material respects, as at 30 September 2019, and of its financial performance and its cash flows for the year ended on that date, in accordance with the Regulations.

#### **Executive Officers Responsibility**

The Executive Officers are responsible for the preparation and fair presentation of the financial statements in accordance with the Public Benefit Enterprise Simple Financial Reporting (Not for Profit) regulations of the XRB (External Reporting Board) (hereafter referred to as “Regulations”) and for such internal controls as the Executive Officers determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### **My Responsibility**

My responsibility is to express a conclusion on the 30 September 2019 financial statements based on my review. I conducted my review in accordance with New Zealand Standard on Review Engagements (NZ SRE) 2410, Review of Financial Statements Performed by the Independent Auditor of the Tamil Society Waikato Inc.. NZ SRE 2410 requires me to conclude whether anything has come to my attention that causes me to believe that the financial statements are not prepared, in all material respects, in accordance with the Public Benefit Enterprise Simple Financial Reporting Cash (Not for Profit) regulations. As the auditor of Tamil Society Waikato Inc, NZ SRE 2410 requires that I comply with the ethical requirements relevant to the audit of the annual financial statements.

A review of a 30 September 2019 financial statements conducted in accordance with NZ SRE 2410 is a limited assurance engagement. The auditor performs procedures, primarily consisting of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand).

Accordingly, I do not express an audit opinion on those financial statements.

Other than in my capacity as Auditor I have no relationship with, or interests in Tamil Society Waikato Inc.

**Restriction on responsibility**

This report is made solely to the members of Tamil Society Waikato Inc. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the members, for my work, for this report or for the conclusion I have formed.

A handwritten signature in black ink, appearing to read 'Nagan Suppiah', is written over a horizontal line. The signature is stylized with a large 'N' and a prominent 'S'.

Nagan Suppiah B Sc, F C A

3 December 2019