

Company Registration Number - 2353587

The Charity Registration Number is :- 328597

**Mauritius Tamil Maha Sangam (UK)**

**Report and Unaudited Accounts**

**31 March 2017**



**Mauritius Tamil Maha Sangam (UK)**

**Report and accounts for the year ended 31 March 2017**

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## **Mauritius Tamil Maha Sangam (UK)**

Company Registration Number - 2353587

### **Trustees' Annual Report for the year ended 31 March 2017**

The Trustees present their Report and Accounts for the year ended 31 March 2017, which also comprises the Directors' Report required by the the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Mauritius Tamil Maha Sangam (UK)

The charity is also known by its operating name, Mauritius Tamil Maha Sangam (UK)

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 328597

##### ***Legal structure of the charity***

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 28 February 1989

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address of the charity is:-**

77 Harrow Drive

London,

N9 9EQ

Telephone Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

77 Harrow Drive

London

N9 9EQ

## **Mauritius Tamil Maha Sangam (UK)**

Company Registration Number - 2353587

### **Trustees' Annual Report for the year ended 31 March 2017**

**The Trustees in office on the date the report was approved were:-**

G Saminaden  
S Veeramundar

**The following persons served as Trustees during the year ended 31 March 2017 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

G Saminaden  
S Veeramundar  
P Chetty  
D Valaythen  
G Coothapen

All the trustees are also members of the charity.

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

##### **Objectives and Activities of the Charity**

According to the Constitution & Articles of Faith of the charity, the aim and objects of the society is to promote any charitable purpose for the benefit of the Mauritius Tamil Community in the UK in particular:

- (a) Advancement of their religion and culture
- (b) Advancement of their education
- (c) Relief of poverty, distress and sickness

#### ***The main activities undertaken in relation to those purposes during the year.***

##### **Mission gifts**

During the year, there were no mission gifts to other religious bodies. There were no other charitable donations made during the year to other charitable organisations.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

During the year, religious activities were organised and festivals were celebrated in accordance with the charity's objectives.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **Mauritius Tamil Maha Sangam (UK)**

Company Registration Number - 2353587

### **Trustees' Annual Report for the year ended 31 March 2017**

#### **The main achievements and performance of the charity during the year.**

The celebration of Tamil New Year and Divali was a success when tickets were sold and raised funds for £3,890.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The celebration of Cavadee was organised and funds in the sum of £1,830 was raised on this occasion.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Both of the above celebration attracted volunteers and members of public from different belief and background.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

The charity has policy of of appointing members as trustees who are capable and devoted .

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2017***

The financial position of the charity at 31 March 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<b>4,570</b>	<b>2,697</b>
<hr/>		
Unrestricted Revenue Funds available for the general purposes of the charity	154,287	149,717
<hr/>		
<b>Total Funds</b>	<b>154,287</b>	<b>149,717</b>

## **Mauritius Tamil Maha Sangam (UK)**

Company Registration Number - 2353587

### **Trustees' Annual Report for the year ended 31 March 2017**

#### ***Financial review of the position at the reporting date, 31 March 2017 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

#### ***Policies on reserves.***

The trustees believe that the charity should maintain its reserves to acquire a permanent place in order to bring more awareness of the society.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

London

### **Statement of the Directors Trustees's Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

## **Mauritius Tamil Maha Sangam (UK)**

Company Registration Number - 2353587

### **Trustees' Annual Report for the year ended 31 March 2017**

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 31 July 2017.



**S Veeramundar**  
Director and Trustee

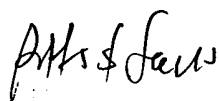
Mauritius Tamil Maha Sangam (UK)

**Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Mauritius Tamil Maha Sangam (UK) for the year ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Mauritius Tamil Maha Sangam (UK) for the year ended 31 March 2017 which comprise of for the year ended 31 March 2017 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).



Pitts & SeeUs  
Chartered Accountants  
Omnibus Business Centre  
39-41 North Road  
Holloway  
London  
N7 9DP

31 July 2017

**Mauritius Tamil Maha Sangam (UK) - Statement of Financial Activities for the year ended 31 March 2017**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2017, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted	Current year Total Funds	Prior Year Total Funds
		2017 £	2017 £	2017 £	2016 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	5,013	-	5,013	6,176
Other trading activities	A3	7,397	-	7,397	-
Investments	A4	32	-	32	40
<b>Total income</b>	<b>A</b>	<b>12,442</b>	<b>-</b>	<b>12,442</b>	<b>6,216</b>
<b>Expenditure on:</b>					
Raising funds	B1	2,569	-	2,569	2,596
Charitable activities	B2	3,769	-	3,769	923
Other	B3	1,534	-	1,534	-
<b>Total expenditure</b>	<b>B</b>	<b>7,872</b>	<b>-</b>	<b>7,872</b>	<b>3,519</b>
<b>Net income for the year</b>		<b>4,570</b>	<b>-</b>	<b>4,570</b>	<b>2,697</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>4,570</b>	<b>-</b>	<b>4,570</b>	<b>2,697</b>
<b>Net movement in funds</b>		<b>4,570</b>	<b>-</b>	<b>4,570</b>	<b>2,697</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		149,717	-	149,717	147,020
<b>Total funds carried forward</b>		<b>154,287</b>	<b>-</b>	<b>154,287</b>	<b>149,717</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Mauritius Tamil Maha Sangam (UK) - Statement of Financial Activities for the year ended 31 March 2017**

	SORP Ref	Prior Year Unrestricted Funds 2016 £	Prior Year Restricted 2016 £	Prior Year Total Funds 2016 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	6,176	-	6,176
Investments	A4	40	-	40
<b>Total income</b>	<b>A</b>	<b>6,216</b>	<b>-</b>	<b>6,216</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	2,596
Charitable activities	B2	3,519	-	923
<b>Total expenditure</b>	<b>B</b>	<b>3,519</b>	<b>-</b>	<b>3,519</b>
<b>Net income for the year</b>		<b>2,697</b>	<b>-</b>	<b>2,697</b>
<b>Net income after transfers</b>		<b>2,697</b>	<b>-</b>	<b>2,697</b>
<b>Net movement in funds</b>		<b>2,697</b>	<b>-</b>	<b>2,697</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>147,020</b>	<b>-</b>	<b>147,020</b>
<b>Total funds carried forward</b>		<b>149,717</b>	<b>-</b>	<b>149,717</b>
<b>All activities derive from continuing operations</b>				

**Mauritius Tamil Maha Sangam (UK) - Statement of Financial Activities for the year ended 31 March 2017**

**Mauritius Tamil Maha Sangam (UK) - Resources applied in the year ended 31 March 2017 towards fixed assets for Charity use:-**

	2017 £	2016 £
Funds generated in the year as detailed in the SOFA	4,570	2,697
<b>Net resources available to fund charitable activities</b>	<b>4,570</b>	<b>2,697</b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 March 2017**

**Revenue accumulated funds**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
Accumulated funds brought forward	149,717	-	149,717	147,020
Recognised gains and losses before transfers	4,570	-	4,570	2,697
	<b>154,287</b>	<b>-</b>	<b>154,287</b>	<b>149,717</b>
<b>Closing revenue funds</b>	<b>154,287</b>	<b>-</b>	<b>154,287</b>	<b>149,717</b>

**Summary of funds**

	Unrestricted and Designated funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Last Year Total Funds 2016 £
Revenue accumulated funds	154,287	-	154,287	149,717

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Mauritius Tamil Maha Sangam (UK)  
Income and Expenditure Account for the year ended 31 March 2017 as required by  
the Companies Act 2006**

	2017 £	2016 £
<b>Income</b>		
Income from operations	12,410	6,176
Investment income		
Interest receivable	32	40
<b>Gross income in the year before exceptional items</b>	<b>12,442</b>	<b>6,216</b>

**Mauritius Tamil Maha Sangam (UK) - Statement of Financial Activities for the year ended 31 March 2017**

<b>Gross income in the year including exceptional items</b>	<b>12,442</b>	<b>6,216</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	3,589	743
Depreciation and amortisation	180	180
Fundraising costs	2,569	2,596
Other expenditure	1,534	-
Realised losses on disposals of social investments which are progr	-	-
<b>Total expenditure in the year</b>	<b>7,872</b>	<b>3,519</b>
<b>Net income before tax in the financial year</b>	<b>4,570</b>	<b>2,697</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>4,570</b>	<b>2,697</b>
<b>Retained surplus for the financial year</b>	<b>4,570</b>	<b>2,697</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Mauritius Tamil Maha Sangam (UK) - Balance Sheet as at 31 March 2017**

	SORP		2017	2016
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	7	A2	640	820
<b>Current assets</b>		B		
Cash at bank and in hand		B4	153,647	148,897
<b>Net current assets</b>			153,647	148,897
<b>The total net assets of the charity</b>			<u>154,287</u>	<u>149,717</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>				
Unrestricted Revenue Funds	13	D3	154,287	149,717
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>154,287</u>	<u>149,717</u>

## **Mauritius Tamil Maha Sangam (UK) - Balance Sheet as at 31 March 2017**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



G Coothapen  
Trustee

Approved by the board of trustees on 31 July 2017

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## **Mauritius Tamil Maha Sangam (UK)**

### **Notes to the Accounts for the year ended 31 March 2017**

#### **1 Accounting policies**

##### ***Policies relating to the production of the accounts.***

###### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice

##### ***Policies relating to categories of income and income recognition.***

###### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

###### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

##### ***Policies relating to expenditure on goods and services provided to the charity.***

##### ***Policies relating to assets, liabilities and provisions and other matters.***

## Mauritius Tamil Maha Sangam (UK)

### Notes to the Accounts for the year ended 31 March 2017

#### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line
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#### **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### **4 Net surplus before tax in the financial year**

2017	2016
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	180	180
------------------------------------	-----	-----

#### **5 The contribution of volunteers**

The charity depends on the support of its volunteers, which is much appreciated. The charity had 100 Volunteers who donated 500 hours of their time stewarding events. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £5,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## Mauritius Tamil Maha Sangam (UK)

### Notes to the Accounts for the year ended 31 March 2017

#### 6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2016	-	2,261	-	2,261	2,261
<b>At 31 March 2017</b>	<b>-</b>	<b>2,261</b>	<b>-</b>	<b>2,261</b>	<b>2,261</b>
<b>Depreciation</b>					
At 1 April 2016	-	1,441	-	1,441	1,441
Charge for the year	-	180	-	180	180
<b>At 31 March 2017</b>	<b>-</b>	<b>1,621</b>	<b>-</b>	<b>1,621</b>	<b>1,621</b>
<b>Net book value</b>					
At 31 March 2017	-	640	-	640	640
At 31 March 2016	-	820	-	820	820

#### 8 Loans to trustees included in debtors

There was no loans made to any trustees during the year.

#### 9 Guarantees made by the charity on behalf of trustees

The charity has not made any guarantee on behalf of any trustees.

#### 10 Income and Expenditure account summary

	2017 £	2016 £
<b>At 1 April 2016</b>	149,717	147,020
Surplus after tax for the year	4,570	2,697
<b>At 31 March 2017</b>	<b>154,287</b>	<b>149,717</b>

## Mauritius Tamil Maha Sangam (UK)

### Notes to the Accounts for the year ended 31 March 2017

#### 11 No related party transactions

There were no transactions with related parties in the year.

#### 12 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 March 2017</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	640	-	-	640	640
Investments at valuation:-					
Current Assets	153,647	-	-	153,647	153,647
	<b>154,287</b>	<b>-</b>	<b>-</b>	<b>154,287</b>	<b>154,287</b>
<b>At 1 April 2016</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	820	-	-	820	820
Investments at valuation:-					
Current Assets	148,897	-	-	148,897	148,897
	<b>149,717</b>	<b>-</b>	<b>-</b>	<b>149,717</b>	<b>149,717</b>

#### 13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	<b>Funds brought forward from 2016 £</b>	<b>Movement in funds in 2017 See Note 14 £</b>	<b>Transfers between funds in 2017 See Note 0 £</b>	<b>Funds carried forward to 2018 £</b>	<b>Funds carried forward to 2018 £</b>
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	149,717	4,570	-	154,287	154,287
<b>Total unrestricted and designated funds</b>	<b>149,717</b>	<b>4,570</b>	<b>-</b>	<b>154,287</b>	<b>154,287</b>
<b>Total charity funds</b>	<b>149,717</b>	<b>4,570</b>	<b>-</b>	<b>154,287</b>	<b>154,287</b>

#### 14 Analysis of movements in funds over the year as shown in Note 13

	<b>Income 2017 £</b>	<b>Expenditure 2017 £</b>	<b>Other Gains &amp; Losses 2017 £</b>	<b>Movement in funds 2017 £</b>	<b>Movement in funds 2017 £</b>
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	12,442	(7,872)	-	4,570	4,570
	<b>12,442</b>	<b>(7,872)</b>	<b>-</b>	<b>4,570</b>	<b>4,570</b>

## Mauritius Tamil Maha Sangam (UK)

### Notes to the Accounts for the year ended 31 March 2017

#### 15 The purposes for which the funds as detailed in note 13 are held by the charity

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

#### 16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Mauritius Tamil Maha Sangam (UK)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

*This analysis is classsified by conventional nominal descriptions and not by activity.*

### 17 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017 £	2017 £	2017 £	2016 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	5,013	-	5,013	6,176
<b>Total donations and gifts from individuals</b>	<b>5,013</b>	<b>-</b>	<b>5,013</b>	<b>6,176</b>
<b>Total Donations and Legacies</b>	<b>A 5,013</b>	<b>-</b>	<b>5,013</b>	<b>6,176</b>

### 18 Income from other, non charitable, trading activities

	2017 Current year Unrestricted Funds	2017 Current year Restricted Funds	2017 Current year Total Funds	2016 Prior Year Total Funds
	2017 £	2017 £	2017 £	2016 £
Income from fundraising events	3,507	-	3,507	-
Non-charitable trading activities	3,890	-	3,890	-
<b>Total from other activities</b>	<b>A 7,397</b>	<b>-</b>	<b>7,397</b>	<b>-</b>

### 19 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2017 £	2017 £	2017 £	2016 £
Bank Interest Receivable	32	-	32	40
<b>Total investment income</b>	<b>A 32</b>	<b>-</b>	<b>32</b>	<b>40</b>

## Mauritius Tamil Maha Sangam (UK)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

### 20 Support costs for charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
<b>Premises Expenses</b>				
Room Hire	3,300	-	3,300	-
Cleaning and waste management	96	-	96	-
<b>Administrative overheads</b>				
Stationery and printing	128	-	128	493
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	-	-	-	250
<b>Financial costs</b>				
Bank charges	65	-	65	-
Depreciation & Amortisation in total	180	-	180	180
<b>Support costs before reallocation</b>	<b>3,769</b>	<b>-</b>	<b>3,769</b>	<b>923</b>
<b>Total support costs</b>	<b>3,769</b>	<b>-</b>	<b>3,769</b>	<b>923</b>

The basis of allocation of costs between activities is described under accounting policies

### 21 Total Charitable expenditure

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Total support costs	3,769	-	3,769	923
<b>Total charitable expenditure</b>	<b>3,769</b>	<b>-</b>	<b>3,769</b>	<b>923</b>

### 22 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Cost of fundraising activities	2,569	-	2,569	2,596
<b>Total fundraising costs</b>	<b>2,569</b>	<b>-</b>	<b>2,569</b>	<b>2,596</b>

## Mauritius Tamil Maha Sangam (UK)

Detailed analysis of income and expenditure for the year ended 31 March 2017 as required by the SORP 2015

### 23 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Divali & Tamil Nite	1,534	-	1,534	-
<b>Non charity expenditure</b>	<b>1,534</b>	<b>-</b>	<b>1,534</b>	<b>-</b>

### 24 Total of other expenditure

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
<b>Non charity expenditure</b>	<b>1,534</b>	<b>-</b>	<b>1,534</b>	<b>-</b>
<b>Total other expenditure</b>	<b>1,534</b>	<b>-</b>	<b>1,534</b>	<b>-</b>

## Mauritius Tamil Maha Sangam (UK)

Activity analysis of Income and expenditure for the for the year ended 31 March 2017

*This analysis is classssified by activity and not by conventional nominal descriptions.*

### 25 Analysis of income by activity

	SOFA ref	2017 £	2016 -
<b>Activity</b>			
Income from other, non charitable, trading activities			
Fundraising activities		7,397	-
<b>Summary of Total Income, including the items above</b>			
Other activities	A3	7,397	-
Donations & Legacies	A1	5,013	6,176
Investment income	A4	32	40
<b>Total income as shown in the SOI</b>	<b>A</b>	<b>12,442</b>	<b>6,216</b>
<b>Categories of income</b>			
Income from exchange transactions		12,442	6,216

### 26 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2017 £	2017 £	2017 £	2017 £	2016 £
<b>Other charitable activities</b>					
Premises expenses	-	3,396	-	3,396	180
Administrative overheads	-	128	-	128	493
Professional fees	-	-	-	-	250
<b>Total Other charitable activities</b>	<b>-</b>	<b>3,524</b>	<b>-</b>	<b>3,524</b>	<b>923</b>

## Mauritius Tamil Maha Sangam (UK)

### Activity analysis of Income and expenditure for the for the year ended 31 March 2017

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2017	2017	2017	2017	2016
	£	£	£	£	£
Total Other charitable activities	-	3,524	-	3,524	923
<b>Total charitable expenditure</b>	<b>-</b>	<b>3,524</b>	<b>-</b>	<b>3,524</b>	<b>923</b>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 21

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Other charitable activities	-	-	-	3,524	3,524

### 27 Analysis of non charitable expenditure by activity

#### Activity

<i>Fundraising activities</i>	Fundraising activities 2017 £	Fundraising activities 2016 £
<b>Direct fundraising costs</b>	2,569	2,596
<b>Indirect fundraising costs:-</b>	-	-
Employee costs not included in direct costs	-	-
Financial costs	245	-
<b>Total costs of Fundraising activities</b>	<b>2,814</b>	<b>2,596</b>

## Mauritius Tamil Maha Sangam (UK)

### Activity analysis of Income and expenditure for the for the year ended 31 March 2017

<i>Other non charitable activities</i>	Non charitable trading 2017 £	Non charitable trading 2016 £
Non charitable expenditure of trading subsidiaries	1,534	-
<b>Total non charitable expenditure</b>	<b>2017 £</b>	<b>2016 £</b>
Total costs of Fundraising activities	2,814	2,596
Total Other non charitable activities	1,534	-
<b>Total non charitable expenditure</b>	<b>4,348</b>	<b>2,596</b>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 24