

Charity Registration No. 328597

Company Registration No. 2353587 (England and Wales)

MAURITIUS TAMIL MAHA SANGHAM (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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MAURITIUS TAMIL MAHA SANGHAM (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Coothapen
K Seerungen
S Singelee

Charity number 328597

Company number 2353587

Registered office 70 Cheddington Road
London
England
N18 1LR

Accountants Pitts & SeeUs
Studio 6
6 Hornsey Street
London
N7 8GR

MAURITIUS TAMIL MAHA SANGHAM (UK)

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MAURITIUS TAMIL MAHA SANGHAM (UK)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition) (effective 1 January 2019)"

Objectives and activities

Objectives and Activities of the Charity:

According to the Constitution 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

There has been no change in these 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 Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

Achievements and performance

Financial review

It is the policy of the unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company is limited by guarantee.

MAURITIUS TAMIL MAHA SANGHAM (UK)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

G Coothapen
K Seerungen
S Singelee

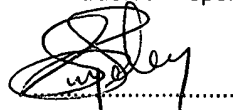
The Charity has a policy of appointing members as trustees who are capable and devoted.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Employment involvement & Disabled persons

The charity does not have any employees.

The trustees' report was approved by the Board of Trustees.



S Singelee

Trustee

Dated: 06/12/2021

MAURITIUS TAMIL MAHA SANGHAM (UK)

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MAURITIUS TAMIL MAHA SANGHAM (UK) FOR THE YEAR ENDED 31 MARCH 2021

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 Sangham (UK) for the year ended 31 March 2021, which comprise the Statement of Financial Activities, the Cash Flow Statement and the related notes from the charity'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.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 1 February 2018. Our work has been undertaken solely to prepare for your approval the accounts of Mauritius Tamil Maha Sangham (UK) and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mauritius Tamil Maha Sangham (UK) and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Mauritius Tamil Maha Sangham (UK) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Mauritius Tamil Maha Sangham (UK). You consider that Mauritius Tamil Maha Sangham (UK) is exempt from the statutory audit requirement for the year and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the accounts of Mauritius Tamil Maha Sangham (UK). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the statutory accounts.

Pitts & SeeUs

Chartered Accountants

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Studio 6
6 Hornsey Street
London
N7 8GR

MAURITIUS TAMIL MAHA SANGHAM (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Total 2020 £
<u>Income from:</u>			
Donations and legacies	3	3,814	10,795
Charitable activities	4	731	8,114
Investments	5	74	292
Total income		<u>4,619</u>	<u>19,201</u>
<u>Expenditure on:</u>			
Raising funds	6	-	429
Charitable activities	7	1,531	8,712
Total resources expended		<u>1,531</u>	<u>9,141</u>
Net income for the year/ Net movement in funds		3,088	10,060
Fund balances at 1 April 2020 / 1 April 2019		<u>177,096</u>	<u>167,036</u>
Fund balances at 31st March 2021		<u>180,184</u>	<u>177,096</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

All accounts derived from continuing activities.

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		202		238
Current assets					
Cash at bank and in hand		180,582		176,858	
Creditors: amounts falling due within one year	11	(600)		-	
Net current assets			179,982		176,858
Net assets			180,184		177,096
Income funds					
Unrestricted funds			180,184		177,096
Total charity funds			180,184		177,096

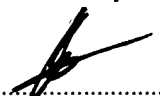
For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 at the Companies Act 2006.

The financial statements were approved by the trustees and authorised for issue on 11/12/2021 and are signed on its behalf by:



 G Coothapen
 Trustee

Company Registration No. 2353587

MAURITIUS TAMIL MAHA SANGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Mauritius Tamil Maha Sangham (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 70 Cheddington Road, London, England, N18 1LR.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention unless otherwise stated in the relevant accounting policy notes.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or construction obligation to make payments to third parties.

MAURITIUS TAMIL MAHA SANGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment 15 % on reducing balance.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

MAURITIUS TAMIL MAHA SANGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2021 £	2020 £
Donations and gifts	300	8,205
Membership fees	3,514	2,590
	<u>3,814</u>	<u>10,795</u>

MAURITIUS TAMIL MAHA SANGHAM (UK)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income	
	£	£
Events donations	731	8,114
	<u>731</u>	<u>8,114</u>
For the year ended 31 March 2021		
Unrestricted funds	731	8,114
	<u>731</u>	<u>8,114</u>

5 Investments

	Unrestricted funds	Total 2020
	£	£
Interest receivable	74	292
	<u>74</u>	<u>292</u>

6 Raising funds

	Unrestricted funds 2021	Total 2020
	£	£
Fundraising and publicity	-	429

MAURITIUS TAMIL MAHA SANGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2021 £	Total 2021 £	Total 2020 £
Depreciation	-	36	36	42
Fund raising expenses	-	-	-	1,985
Religious activities	895	-	895	6,685
Governance		600	600	
	895	636	1,531	8,712
	895	636	1,531	8,712
Analysis by fund				
Unrestricted funds	1,495	636	1,531	8,712
	1,495	636	1,531	8,712

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9. Employees

The charity does not have any employees.

MAURITIUS TAMIL MAHA SANGHAM (UK)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets

	Plant and equipment
	£
Cost	
At 1 April 2020	2,261
	<u> </u>
At 31 March 2021	2,261
	<u> </u>
Depreciation	
At 1 April 2020	2,023
Depreciation charged in the year	36
	<u> </u>
At 31 March 2021	2,059
	<u> </u>
Carrying amount	
At 31 March 2021	202
	<u> </u>
At 31 March 2020	238
	<u> </u>

11 Creditors: amounts falling due within one year

	2021
	£
Accrued expenses	600