MALAYALEE ASSOCIATION OF THE UK
Kerala House, 671 Romford road, Manor Park, London E12 5AD
Company registration No.4934084, Charity Registration No.1102653
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

		Notes	Year ended 31 December 2025			Year ended 31 December 2024		
	Surplus/(Deficit) from activities		**Income**	**Expenditure**	**Net £**	**Income**	**Expenditure**	**Net £**
1	Bereavement Support		555.00	(355.00)	200.00	758.40	(9.98)	748.42
2	Chenda Lessons		6,283.00	(4,295.10)	1,987.90	4,614.00	(3,180.00)	1,434.00
3	Dance Classes		6,281.00	(7,243.10)	(962.10)	6,053.00	(5,585.89)	467.11
4	Elders Services		8,661.95	(12,421.35)	(3,759.40)	6,697.46	(10,216.48)	(3,519.02)
5	Equipment Hire		2,093.00	-	2,093.00	1,015.00	-	1,015.00
6	Festive Sangaman		6,704.75	(6,981.71)	(276.96)	1,983.52	(1,066.72)	916.80
7	Grand Events - Fundraisers	16	1,349.60	-	1,349.60	5,659.20	-	5,659.20
8	IWD		2,698.88	(3,066.57)	(367.69)	795.30	(575.39)	219.91
9	Janani		-	-	-	-	(189.77)	(189.77)
10	Kalaripayattu		7,014.00	(5,739.61)	1,274.39	1,281.00	(910.70)	370.30
11	Kattankaapi Kavitha		99.07	(707.99)	(608.92)	1,443.50	(2,564.64)	(1,121.14)
12	Kerala House Events	21	2,592.20	(2,184.51)	407.69	9,394.69	(8,663.95)	730.74
13	Keyboard Lessons		-	-	-	902.00	(612.00)	290.00
14	Keralolsav		3,502.71	(4,105.36)	(602.65)	2,338.49	(1,880.07)	458.42
15	Music Performance		232.00	-	232.00	271.00	-	271.00
16	Music Classes		-	-	-	430.00	(294.00)	136.00
17	Onam		40,118.07	(41,264.83)	(1,146.76)	35,899.03	(32,548.10)	3,350.93
18	Project Grants	18	1,276.81	(1,276.81)	-	6,694.22	(6,694.22)	-
19	Sunday Club		1,184.14	(2,846.35)	(1,662.21)	537.36	(2,027.71)	(1,490.35)
20	Coach Trips & Excursions		6,150.00	(5,751.52)	398.48	-	-	-
21	Womens Forum		10.00	-	10.00	886.26	(733.00)	153.26
	Total Activities		**96,806.18**	**(98,239.81)**	**(1,433.63)**	**87,653.43**	**(77,752.62)**	**9,900.81**
	Other Income							
22	Charity Fund Inc		200.00	-	200.00	590.40	-	590.40
23	Donation - Miscellaneous		3,185.06	-	3,185.06	1,801.14	-	1,801.14
24	Grant Inc	20	21,985.00	-	21,985.00	8,812.00	-	8,812.00
25	GiftAid Inc		8,200.83	-	8,200.83	12,029.98	-	12,029.98
26	Kerala House Donation		8,464.00	-	8,464.00	8,832.15	-	8,832.15
27	Miscellaneous - Inc		-	-	-	29.00	-	29.00
28	Membership - Inc		7,319.10	-	7,319.10	6,749.13	-	6,749.13
	Total Other Income		**49,353.99**	**-**	**49,353.99**	**38,843.80**	**-**	**38,843.80**
	Expenditure							
29	Accountany & Audit		-	(750.00)	(750.00)	-	(700.00)	(700.00)
30	Bad Debts Written off	6	-	(457.50)	(457.50)	-	(499.00)	(499.00)
31	Depreciation	19	-	(3,193.12)	(3,193.12)	-	(2,918.24)	(2,918.24)
32	General Expense	10	-	(1,368.78)	(1,368.78)	-	(664.85)	(664.85)
33	Insurance		-	(991.72)	(991.72)	-	(960.17)	(960.17)
34	IT & Software		-	(63.79)	(63.79)	-	(278.64)	(278.64)
35	KH Maintenance		-	(5,263.40)	(5,263.40)	-	(2,859.72)	(2,859.72)
36	London Borough of Newham (LBN)	5	-	(3,033.01)	(3,033.01)	-	(691.47)	(691.47)
37	Low Value Equipments		-	-	-	-	(328.74)	(328.74)
38	Phone & Internet		-	(1,258.83)	(1,258.83)	-	(1,029.51)	(1,029.51)
39	Payment Systems		-	(332.20)	(332.20)	-	(134.55)	(134.55)
40	TV License		-	(174.50)	(174.50)	-	(169.50)	(169.50)
41	Utility Bills	4	-	(3,383.19)	(3,383.19)	-	(4,415.71)	(4,415.71)
42	Volunteers		-	-	-	-	(488.66)	(488.66)
43	Website		-	(924.37)	(924.37)	-	(799.80)	(799.80)
	Total Expenditure		**-**	**(21,194.41)**	**(21,194.41)**	**-**	**(16,938.56)**	**(16,938.56)**
	Net Surplus/(Deficit) for the year		**146,160.17**	**(119,434.22)**	**26,725.95**	**126,497.23**	**(94,691.18)**	**31,806.05**
	Designated Funds (movements for the year)							
	(movements for the year)							
44	Charity Fund	11	500.00	-	500.00	500.00	-	500.00
45	Elder Services Fund	12	2,000.00	-	2,000.00	2,000.00	-	2,000.00
46	General Reserves	17	-	(23,000.00)	(23,000.00)	-	(29,500.00)	(29,500.00)
47	Kerala House Fund	13	9,000.00	-	9,000.00	11,000.00	-	11,000.00
48	Kerala Outreach Fund	14	1,500.00	(1,276.81)	223.19	6,000.00	(6,694.22)	(694.22)
49	Mobility Fund	15	10,000.00	-	10,000.00	10,000.00	-	10,000.00
	Total Designated Funds		**23,000.00**	**(24,276.81)**	**(1,276.81)**	**29,500.00**	**(36,194.22)**	**(6,694.22)**
	Net Movement in funds		**169,160.17**	**(143,711.03)**	**25,449.14**	**155,997.23**	**(130,885.40)**	**25,111.83**
	Total Funds/reserves brought forward				**432,829.98**			**407,718.15**
	Total Unrestricted Funds and Reserves carried forward				**458,279.12**			**432,829.98**

MALAYALEE ASSOCIATION OF THE UK

Charity Registration No.1102653 Company registration No.4934084

BALANCE SHEET AS AT 31 DECEMBER 2025

		2025	**2024**
FIXED ASSETS	**Notes**	**£**	£
Building		317,510.00	317,510.00
Others - Net Value		20,976.11	18,981.59
		338,486.11	**336,491.59**
CURRENT ASSETS			
Debtors	7	5,470.00	2,959.15
Prepayments	8	-	(316.00)
Cash in hand		204.09	572.49
Bank Accounts		122,921.67	101,046.42
		128,595.76	**104,262.06**
LESS CURRENT LIABILITIES			
Creditors - Various		(7,620.74)	(4,156.00)
Accruals	9	(1,182.01)	(3,767.67)
		(8,802.75)	**(7,923.67)**
NET ASSETS		**458,279.12**	**432,829.98**
FINANCED BY:			
Restricted Funds / Designated Funds			
Charity Fund	11	8,347.48	7,847.48
Elders Services Fund	12	5,920.00	3,920.00
Kerala House Fund	13	49,586.66	40,586.66
Kerala Outreach Fund	14	4,380.30	4,157.11
Mobility Fund	15	34,500.00	24,500.00
Unrestricted Funds			
Building Revaluation Reserve		236,546.00	236,546.00
General Reserves	17	92,272.73	83,466.68
Surplus/(deficit) from income & expenditure		26,725.95	31,806.05
		458,279.12	**432,829.98**

For the year ending 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(i) The members have not required the company to obtain an audit of its accounts for 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.

(iii) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board of Directors on 19th April 2026 and signed on their behalf by:

Mr Sreejith Sreedharan	Nishar VP	Aloysius Mathew
Chair Person	**Company Secretary**	**Finance Director**

MALAYALEE ASSOCIATION OF THE UK

NOTES TO THE ACCOUNTS 2025

1 The financial statements have been prepared on the accruals basis in accordance with the 2008 Regulations and the SORP, under the historical cost convention, as modified by the inclusion of fixed asset investments at market value.

2 **Fund accounting**

• **Unrestricted funds** (General fund) are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

• Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees. The notes to the accounts should explain the purpose of designated funds.

• Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

3 **Directors' Expenses** - No expenses were paid to any of the directors during the year, except to reimburse them for purchases made on behalf of the the company.

4	**Utility Bills**	**2025**	
	Electricity	(2,651.00)	
	Gas	(366.54)	
	Water	(365.65)	
	Total	**(3,383.19)**	

5	**London Borough of Newham (LBN) expenses are made up of:**	**2025**	
	Premises License	(180.00)	
	Waste Collection	(707.47)	
	Council Tax	(2,145.54)	
		(3,033.01)	

6	**Bad Debts Write Off**	**2025**	
	Chenda Lessons	20.00	
	Kalaripayattu Lessons	217.00	
	Bharatanayam Lessons	31.00	
	Lunch Club	189.50	
	Total	**457.50**	-

7	**Debtors**	**2025**	
	Chenda Lessons	55.00	
	Sponsorships	5,200.00	
	Hire Booking	215.00	
	Total	**5,470.00**	

8	**Prepayments**	**2025**	
	Total	-	

9	**Accruals**	**2025**	
	Accountancy	750.00	
	Ponnonam	1,210.00	
	FS25	213.83	
	Dance Lessons	242.00	
	IWD	240.00	
	Sunday Club	1,300.00	
	Web support	153.00	
	Performances	(172.00)	
	Giftaid Claim	(8,200.83)	
	KH Hire deposits	720.00	
	School Fee Deposits	4,726.00	
	Total	**1,182.00**	

10 **General expenses mainly consist of the following:**

AGM & Refreshments		236.05
Digital Marketing		168.26
Regulatory Related cost		141.00
Printing, Stationary, Marketing Items		735.50
Library expense		87.97
Total		**1,368.78**

11 **Charity Fund** - The surpluses generated from charity fundraising projects are transferred to this restricted fund and will be only used for charitable activities. In 2025, the board decided to setaside additional £500 for this purpose.The releases from this fund is shown in Project Grants activity.

12 **Elder Services Fund** -The funds secured for Elders Services projects are restricted and will be only used for future Elder services activities. In 2025, the board decided the board decided to setaside additional £2000 for this purpose.

13 **Kerala House Fund** - MAUK directors wish to setaside funds periodically from the surpluses, to fund major repairs, maintenance, renovation of Kerala House (KH). In 2025, the board decided to setaside additional £9000 to this fund.

14 **Kerala OutReach Fund** - MAUK directors setaside funds periodically from the surpluses generated from fundraising projects. The designated fund will only be used for Kerala Outreach charity activities. At yearend, the board decided to setaside additional £1500 for this fund**.** The releases from this fund is shown in Project Grants activity in 2025.

15 **Mobility Fund** -Program includes purchase and operation of MiniBus/vehicles for the Elderly community users. In 2025, considering the need the board decided to setaside additional amont of £10000 to this fund.

16	**Grand Events - FundRaisers**	**2025**	**2024**
	KOF-House Building Appeal	214.50	900.00
	KOF-House Disaster Appeal	110.00	4,759.20
	Mobility Project -Minibus	1,025.00	
	Total	**1,349.50**	**5,659.20**

17	**General Reserves Movements**	**2025**	**2024**
	Kerala House Fund	(9,000.00)	(11,000.00)
	Elder Services Fund	(2,000.00)	(2,000.00)
	Kerala OutReach Fund	(1,500.00)	(6,000.00)
	Charity Fund	(500.00)	(500.00)
	MAUK Mobility Fund	(10,000.00)	(10,000.00)
	Total	**(23,000.00)**	**(29,500.00)**

18 **Project Grants**

	2025	2024
Charity Fund Projects 28 - School Building (completed)	885.00	
Charity Fund Projects 29 - Community Meal (completed)	167.81	
Charity Fund Projects 30 - Education Support (ongoing)	224.00	
Total	**1,276.81**	-

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Depreciation and Net Value of Assets, other than Building	Net cost as at 01 Jan 2025	Additions 2025	Cost as at 31 Dec 2025	Depreciation	Net Bal as at 31 Dec 2025
Furniture & Fittings	12,302.83	6,555.56	18,858.39	(2,695.77)	16,162.62
Office Equipments	171.60	359.99	531.59	(100.80)	430.79
Event Equipments	1,755.69	437.56	2,193.25	(396.55)	1,796.70
Assets Under Construction	4,751.47	(2,165.47)	2,586.00		2,586.00
Total	**18,981.59**	**5,187.64**	**24,169.23**	**(3,193.12)**	**20,976.11**

20 **Grants Income**

	2025
Community Hot Meals (Thursday Club, Sunday club - 2025-2026)	20,000.00
Mayors Community Weekend	1,985.00
Total	**21,985.00**

21 **Kerala House Events**

	Expenditure	Income	Net £	Notes
Theyyam Keli Project	(990.00)	990.00	-	
Jayachandran Tribute Event	(140.00)	402.20	262.20	
Cricket Match Fundraiser Event	-	440.00	440.00	
IID Event	(648.01)		(648.01)	MAUK Funded
Republic Day Event	(406.50)		(406.50)	MAUK Funded
Cultural Performance Workshops		760.00	760.00	
Total	**(2,184.51)**	**2,592.20**	**407.69**	

22 **Honorary Audit completed by**
HARIDAS BHASKARAN

Final Accounts signed off by
MAATMANN ACCOUNTANTS, HARLOW