



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/07/2021 to 30/06/2022

**Charity name:** Coventry-Mercia Lions Club Charitable Trust Fund

**Charity registration number:** 1159395

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To create and foster a spirit of understanding among the peoples of the world. To promote the principles of good government and good citizenship. To take an active interest in the civic, cultural, social and moral welfare of the community. To encourage service-minded people to serve their community without personal financial reward, and to encourage efficiency and promote high ethical standards in commerce, industry, professions, public works and private endeavours.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity holds regular fundraising events aimed at inviting donations to the Trust fund which can then be distributed to individuals, groups of people, or other organisations set up for charitable purposes. These events also encourage the adoption of the principles outlined in the charity's purposes.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees can confirm that they have acted with due regard to the guidance on <i>public benefit</i> as issued by the Charity Commission.

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Through the holding of various fundraising events across the year, the charity has been able to attract a significant level of donations from various people and organisations. These donations have gone/will go towards helping those who need the charity's support; be it individuals, groups of people, or other charitable organisations.</p> <p>The Charity was able to attract a significant grant (£18,000) from Severn Trent Water towards its creation of a 'Peace Garden' situated close to Coventry's Canal Basin.</p>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity reserves increased over the year by £5,432 as a result of increased donations and the above-mentioned grant from Severn Trent Water.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	With the exception of the monies received from Severn Trent Water, all reserves held are unrestricted. These will be used for various charitable activities over the following year(s).
Amount of reserves held	Para 1.22	£21,316
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust declaration dated 13 August 2014
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are nominated and then appointed by the Lions Club at a Lions Club meeting

## Reference and Administrative details

Charity name	Coventry Mercia Lions Club Charitable Trust Fund
Other name the charity uses	Mercia Lions
Registered charity number	1159395
Charity's principal address	5 Albany Road Earlsdon Coventry CV5 6JQ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Rakesh Sachdev			
2	Mr Tajinder Singh Suri			
3	Mr Devinder Singh Gill			

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Dr Rakesh Sachdev	
Position (eg Secretary, Chair, etc)	Trustee	
Date	19/07/2022	



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Coventry-Mercia Lions Club Charitable Trust Fund		Charity No (if any)	1159395
Annual accounts for the period			
Period start date	01/07/2021	To	Period end date 30/06/2022

## Section A Statement of financial activities

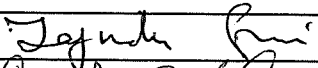
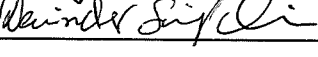
Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	17,081	19,400	-	36,481	31,054
Charitable activities	S02	34,817	-	-	34,817	23,031
Other trading activities	S03	-	-	-	-	-
Investments	S04	1	-	-	1	6
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	51,899	19,400	-	71,299	54,091
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	11,997	-	-	11,997	20,891
Charitable activities	S09	35,236	12,000	-	47,236	21,450
Separate material item of expense	S10	6,634	-	-	6,634	3,335
Other	S11	-	-	-	-	19
<b>Total</b>	S12	53,867	12,000	-	65,867	45,695
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	- 1,968	7,400	-	5,432	8,396
<b>Net income/(expenditure) Extraordinary items</b>	S14	-	-	-	-	-
<b>Transfers between funds</b>	S15	- 1,968	7,400	-	5,432	8,396
<b>Other recognised gains/(losses):</b>	S16	-	-	-	-	-
	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 1,968	7,400	-	5,432	8,396
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	15,884	-	-	15,884	7,488
<b>Total funds carried forward</b>	S22	13,916	7,400	-	21,316	15,884

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	582
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	18,296	6,000	-	24,296	17,552
<b>Total current assets</b>		B10	18,296	6,000	-	24,296	18,134
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	2,980	-	-	2,980	2,250
<b>Net current assets/(liabilities)</b>		B12	15,316	6,000	-	21,316	15,884
<b>Total assets less current liabilities</b>		B13	15,316	6,000	-	21,316	15,884
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	15,316	6,000	-	21,316	15,884
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	6,000	-	6,000	-
Unrestricted funds		B19	15,316	-	-	15,316	15,884
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	15,316	6,000	-	21,316	15,884

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Tajinder Singh Suri	19.07.22
	Devinder Singh Gill	19.07.22

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

☒

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

*Not applicable*

*Not applicable*

## 1.3 Change of accounting policy

The accounts present a true and fair view of the charity's financial performance over the reporting period.

Yes\*

☒

No\*

☒

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>



#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes	<input checked="checked" type="checkbox"/>	
No	<input checked="checked" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes	<input checked="checked" type="checkbox"/>	
No	<input checked="checked" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes ✓	No ✓	N/a ✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ✓	No ✓	N/a ✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ✓	No ✓	N/a ✓
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ✓	No ✓	N/a ✓
Government grants	The charity has received government grants in the reporting period	Yes ✓	No ✓	N/a ✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ✓	No ✓	N/a ✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ✓	No ✓	N/a ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ✓	No ✓	N/a ✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ✓	No ✓	N/a ✓
Support costs	The charity has incurred expenditure on support costs.	Yes ✓	No ✓	N/a ✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ✓	No ✓	N/a ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ✓	No ✓	N/a ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ✓	No ✓	N/a ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ✓	No ✓	N/a ✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes No N/a

They are valued at fair value except where they qualify as basic financial instruments.

✓	✓	✓
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POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,797	1,400	-	6,197	19,021
	Gift Aid	8,389	-	-	8,389	7,858
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	18,000	-	18,000	-
	Membership subscriptions and sponsorships which are in substance donations	3,895	-	-	3,895	4,175
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>17,081</b>	<b>19,400</b>	<b>-</b>	<b>36,481</b>	<b>31,054</b>
Charitable activities:	Income from fundraising events	34,817	-	-	34,817	23,031
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>34,817</b>	<b>-</b>	<b>-</b>	<b>34,817</b>	<b>23,031</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	1	-	-	1	6
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>6</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>51,899</b>	<b>19,400</b>	<b>-</b>	<b>71,299</b>	<b>54,091</b>

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

*£18,600 specifically for oxygen concentrators in India*

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

*Not applicable*

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

*Not applicable*



## Note 6

## Analysis of expenditure

## Expenditure on raising funds:

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	11,997	-	-	11,997	20,891
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>11,997</b>	<b>-</b>	<b>-</b>	<b>11,997</b>	<b>20,891</b>

## Expenditure on charitable activities

Donations made	35,236	-	-	35,236	21,450
Peace Garden Expenditure	-	12,000	-	12,000	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>35,236</b>	<b>12,000</b>	<b>-</b>	<b>47,236</b>	<b>21,450</b>

## Separate material item of expense

Lions Club dues & expenditure	6,634	-	-	6,634	3,335
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

<b>Total</b>	6,634	-	-	6,634	3,335
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**Other**

Bank charges	-	-	-	-	19
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	19

**TOTAL EXPENDITURE**

53,867	12,000	-	65,867	45,695
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Donations made	35,236			35,236	1,450
Oxygen concentrators				-	20,000
Peace garden	12,000			12,000	-
<b>Total</b>				47,236	21,450

Prior year expenditure on charitable activities can be analysed as follows:

*Donations made £21,450*

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

*Not applicable*

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,980	2,250	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>2,980</b>	<b>2,250</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

--

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-



## Note 24

## Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
24,296	17,552
-	-
24,296	17,552

# Independent examiner's report on the accounts



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Coventry-Mercia Lions Club Charitable Trust Fund

**On accounts for the year  
ended**

30 June 2022

**Charity no  
(if any)**

1159395

**Set out on pages**

1-12

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement**

- In connection with 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 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

**Signed:**

*MO*

**Date:**

21/7/22

**Name:**

Mr Mohit Dar MSc MBA BSc (Hons) FCCA ACA

**Relevant professional qualification(s) or body (if any):**

ICAEW & ACCA

**Address:**

21 Speedwell Road

Edgbaston, Birmingham

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