

COVENTRY KERALA COMMUNITY  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH JUNE 2025

# **COVENTRY KERALA COMMUNITY**

## **Contents of the Financial Statements for the year ended 30 June 2025**

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Report of the Trustees</b>            | <b>3-5</b>  |
| <b>Statement of Financial Activites</b>  | <b>6</b>    |
| <b>Balance Sheet</b>                     | <b>7</b>    |
| <b>Internal Auditors Report</b>          | <b>8</b>    |
| <b>Notes to the Financial Statements</b> | <b>9-11</b> |

**COVENTRY KERALA COMMUNITY  
TRUSTEES REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2025**

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity Number is 1165748

**Registered Office**

3 Skipworth Road, Binley, Coventry CV3 2XA

**Charity Trustees**

**John Yohannan (Chairman)**  
**Johnson Yohannan (Secretary)**  
**Georgekutty Thomas (Vice Chairman)**  
**Taj Thomas (Joint Secretary)**  
**Polachen Poulouse (Treasurer)**  
**Paulson Mathai (Joint Treasurer)**

**STRUCTURE, GOVERNANCE, AND MANAGEMENT**

**Governing Document**

The Charity is controlled by its governing documents, a constitution adopted on 25 February 2016.

**Appointment of Trustees**

All the Trustees are appointed at the Annual General Body Meeting of the Charity on 15 June 2024 for the period 01 July 2024 to 30 June 2025

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Current Bank Account**

The Charity operates one bank current account for day to day running ( Acc No 05655086) and an Aid Appeal Account ( Acc No 49348962) and one Reserve Account (No 56619660)

**COVENTRY KERALA COMMUNITY  
TRUSTEES REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2025**

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The main objective of the charity is to promote Social, Cultural, Economic and Community Development in the ethnic minority community (mainly Kerala Expatriates) and enhance integration of the community to the United Kingdom

The main activities of the Charity are organising cultural, sport and family events during the year

The charity is run by volunteers, without remuneration. No salary paid to the trustees during the year

## **FINANCIAL REVIEW**

### **Reserves Policy**

The Charity reserves are held to fund its current and future activities. The retained surplus of the charity as of 30 June 2025 was £30,137 (£24,035 as on 30 June 2024.) which includes Restricted and Designated Funds

On 10 March 2019 charity designated a fund towards Capital and Building, which accumulated £28,989 as of 30 June 2025, (£20,511 as on 30 June 2024) with further contributions which can only be used by the permission of the normal general body for the acquisition of capital assets to the charity not for the day to day charity running expenses.

The Charity has a restricted fund from the charity collection during the events and that fund stands at 30 June 2025 is £1,120. (£1020 as on 30 June 2024)

### **Funds in deficit**

There is a deficit in general fund which owes the chair £130 pounds

### **Principal Funding Sources**

The Charity principal sources of funds are income from subscription, sponsorship for the events, raffle contribution from the members for the events, Charity Donation Appeals

### **Programmes during the Year**

Membership Campaign conducted during July to August 2024, Kerala Harvest Festival (Onam) programme organised on 28 September 2024. Sports Day and Card Competition conducted on 03 Aug 2024 and 04 Sep 2024 respectively. New year Cultural Programme (New year & Christmas) was conducted on 04 January 2025

**COVENTRY KERALA COMMUNITY  
TRUSTEES REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2025**

**Trustees' responsibilities for the financial statements**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing those financial statements the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards and statements of recommended practice have been followed, and;
- \* prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE TRUSTEES AND CHARITY**



**Johnson Yohannan**  
**Trustee and Secretary**  
**30 June 2025**

## COVENTRY KERALA COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

|                                                | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2025<br>Total<br>Funds<br>£ | 2024<br>Total<br>Funds<br>£ |
|------------------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                      |      |                            |                          |                             |                             |
| <b>Incoming resources from generated funds</b> |      |                            |                          |                             |                             |
| Stewardship Income                             |      | 7,770                      | 0                        | 7,770                       | 8,790                       |
| Sponsorship Income                             |      | 7,200                      | 0                        | 7,200                       | 10,616                      |
| Events Income                                  | 6    | 7,443                      | 0                        | 7,443                       | 18,672                      |
| Gift Aid Income                                |      | 8,264                      |                          | 8,264                       | 4,132                       |
| Aid Appeal Income                              | 11   | 0                          | 100                      | 100                         | 4,526                       |
| Other Income                                   |      | 448                        | 0                        | 448                         | 429                         |
| <b>Total Incoming Resources</b>                |      | <b>31,125</b>              | <b>100</b>               | <b>31,225</b>               | <b>47,165</b>               |
| <b>RESOURCES EXPENDED</b>                      |      |                            |                          |                             |                             |
| <b>Cost of generating funds</b>                |      |                            |                          |                             |                             |
| Cost and expenses of generating income         | 7    | 22,890                     |                          | 22,890                      | 36,284                      |
| Governing Expense                              |      | 2,264                      |                          | 2,264                       | 1,270                       |
| Aid Appeal Contributions                       |      |                            | 0                        | 0                           | 4,506                       |
| Other Resources expended                       |      | 123                        |                          | 123                         | 170                         |
| <b>Total Resources Expended</b>                |      | <b>25,277</b>              | <b>0</b>                 | <b>25,277</b>               | <b>42,230</b>               |
| <b>NET INCOMING RESOURCES BEFORE TRANSFERS</b> |      |                            |                          |                             |                             |
|                                                |      | <b>5,848</b>               | <b>100</b>               | <b>5,948</b>                | <b>4,935</b>                |
| <b>Gross transfers between funds</b>           |      | <b>0</b>                   |                          | <b>0</b>                    | <b>0</b>                    |
| <b>Net incoming / (outgoing) resources</b>     |      | <b>5,848</b>               | <b>100</b>               | <b>5,948</b>                | <b>4,935</b>                |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                            |                          |                             |                             |
| Total funds brought forward                    |      |                            |                          | 24,035                      | 19,100                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <b>5,848</b>               | <b>100</b>               | <b>29,983</b>               | <b>24,035</b>               |

**COVENTRY KERALA COMMUNITY  
BALANCE SHEET AS AT 30 JUNE 2025**

|                                             | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2025<br>Total<br>Funds<br>£ | 2024<br>Total<br>Funds<br>£ |
|---------------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                         |      |                            |                          |                             |                             |
| Tangible Assets                             |      | 0                          | 0                        | 0                           | 0                           |
|                                             |      | 0                          | 0                        | 0                           | 0                           |
| <b>CURRENT ASSETS</b>                       |      |                            |                          |                             |                             |
| Debtors                                     |      | 0                          |                          | 0                           | 0                           |
| Cash in Hand                                |      | 25                         |                          | 25                          | 433                         |
| Cash at bank - Current Account              |      | 4                          | 1,120                    | 1,124                       | 3,091                       |
| Cash at bank - Reserve Account              |      |                            | 28,989                   | 28,989                      | 20,511                      |
|                                             |      | 29                         | 30,109                   | 30,138                      | 24,035                      |
| <b>CREDITORS:</b>                           |      |                            |                          |                             |                             |
| Amounts falling due within one year         |      | 155                        | 0                        | 155                         | 0                           |
| <b>NET CURRENT ASSESTS</b>                  |      | (126)                      | 30,109                   | 29,983                      | 24,035                      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIE</b> |      | (126)                      | 30,109                   | 29,983                      | 24,035                      |
| <b>NET ASSETS</b>                           |      | (126)                      | 30,109                   | 29,983                      | 24,035                      |
| <b>FUNDS</b>                                |      |                            |                          |                             |                             |
| Unrestricted Funds                          |      | (126)                      |                          | (126)                       | 2,504                       |
| Desiganted Fund(Fixed Asset Reserve)        |      |                            | 28,989                   | 28,989                      | 20,511                      |
| Restricted Funds                            |      |                            | 1,120                    | 1,120                       | 1,020                       |
| <b>TOTAL FUNDS</b>                          |      | (126)                      | 30,109                   | 29,983                      | 24,035                      |

The financial statement were approved by General Body Meeting on



**John Yohannan**  
Trustee and Chairman



**Polachen Poulose**  
Trustee

and were signed on its behalf by



**Georgekutty Thomas**  
Trustee

**COVENTRY KERALA COMMUNITY**

**INTERAL AUDITORS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 30TH JUNE 2025**

We have examined the Income and Expenditure Accounts of the Coventry Kerala Community (CKC) for the year ended 30 June 2025. We obtained information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.

We auditors have taken the responsibility of expressing our opinion on the financial statements prepared by the Trustees, which includes assessing the accounting principles.

In our opinion, the financial statements give a true and fair view from the information received and explanations provided to us.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

**Mr Abraham Kurien**  
**Internal Auditor**

A handwritten signature in black ink, featuring a large, stylized 'M' and 'D' with a horizontal line extending from the end.

**Mr Mathew Daniel**  
**Internal Auditor**



**COVENTRY KERALA COMMUNITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30TH JUNE 2025**

**1 Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

**Depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows,

|                     |     |                     |
|---------------------|-----|---------------------|
| Tangible Assets     | 20% | straight line basis |
| Computer Equipments | 33% | straight line basis |

**Taxation**

The Charity is exempt from tax on its charitable activities

**2 Incoming Resources**

All incoming resources are included on the statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**3 Resources Expanded**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category, where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**4 Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised or surplus retained for particular restricted purposes and further approval of the AGM.

**COVENTRY KERALA COMMUNITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30TH JUNE 2025**

**5 Trustees Remuneration and Benefits**

There were no trustees remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees Expenses**

There were no trustees expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

| <b>6 Events Income</b>                | <b>2025</b>         | <b>2024</b>          |
|---------------------------------------|---------------------|----------------------|
| Event 1 - Stageshow Fund Raiser       | 0                   | 4,645                |
| Event 2 - Onam Cultural Programme     | 6,665               | 9,137                |
| Event 3 - Sports & Games Day          | 150                 | 400                  |
| Event 4 - New Year Cultural Programme | 628                 | 0                    |
| Event 5 - One Day Trip                | 0                   | 3,360                |
| Event 6 - Charity Cultural Programme  | 0                   | 1,130                |
| Event 7 -                             | 0                   | 0                    |
|                                       | <b><u>7,443</u></b> | <b><u>18,672</u></b> |

| <b>7 Events Expense</b>               |                      |                      |
|---------------------------------------|----------------------|----------------------|
| Event 1 - Stageshow Fund Raiser       | 0                    | 2,586                |
| Event 2 - Onam Cultural Programme     | 13,375               | 16,024               |
| Event 3 - Sports & Games Day          | 763                  | 1,616                |
| Event 4 - New Year Cultural Programme | 8,752                | 10,252               |
| Event 5 - One Day Trip                | 0                    | 3,292                |
| Event 6 - Charity Cultural Programme  | 0                    | 2,514                |
| Event 7 -                             |                      |                      |
|                                       | <b><u>22,890</u></b> | <b><u>36,284</u></b> |

| <b>8 Debtors</b>                   | <b>2024</b>     | <b>2023</b>     |
|------------------------------------|-----------------|-----------------|
| Other Debtors ( Hall Rent Deposit) | 0               | 0               |
| Other Receivables                  | 0               | 0               |
|                                    | <b><u>0</u></b> | <b><u>0</u></b> |

**COVENTRY KERALA COMMUNITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH JUNE 2025**

|                                                         | <b>2025</b>             |                                  | <b>2024</b>                       |                         |
|---------------------------------------------------------|-------------------------|----------------------------------|-----------------------------------|-------------------------|
| <b>9 Creditors: Amounts falling due within one year</b> |                         |                                  |                                   |                         |
| Other Creditors                                         |                         | 135                              |                                   | 0                       |
| Other Payables                                          |                         | 20                               |                                   | 0                       |
|                                                         |                         | <u>155</u>                       |                                   | <u>0</u>                |
| <b>10 Movement of Funds</b>                             |                         |                                  |                                   |                         |
|                                                         | As on<br>01 Jul 24<br>£ | Net<br>Movement<br>in Funds<br>£ | Transfer<br>Between<br>Funds<br>£ | As At<br>30 Jun 25<br>£ |
| <b>Unrestricted Funds- General</b>                      | 2,504                   | (2,630)                          | 0                                 | (126)                   |
| <b>Restricted Funds - Charity</b>                       | 1020                    | 100                              | 0                                 | 1,120                   |
| <b>Unrestricted Funds- Designated</b>                   | 20511                   | 8,478                            | 0                                 | 28,989                  |
| <b>Total Funds</b>                                      | <u>24,035</u>           | <u>5,948</u>                     | <u>0</u>                          | <u>29,983</u>           |
| <b>11 Aid Appeal Funds</b>                              |                         |                                  |                                   |                         |
| Fund 1 - CancerFund                                     |                         | 0                                |                                   | 4,526                   |
| Fund 2 -                                                |                         | 0                                |                                   | 0                       |
| Fund 3 -                                                |                         | 0                                |                                   | 0                       |
|                                                         |                         | <u>0</u>                         |                                   | <u>4,526</u>            |
| <b>12 Aid Appeal Contributions</b>                      |                         |                                  |                                   |                         |
| Fund 1 - CancerFund                                     |                         | 0                                |                                   | 4,506                   |
| Fund 2 -                                                |                         | 0                                |                                   | 0                       |
| Fund 3 -                                                |                         | 0                                |                                   | 0                       |
|                                                         |                         | <u>0</u>                         |                                   | <u>4,506</u>            |

**COVENTRY KERALA COMMUNITY  
INDEPENDENT EXAMINERS REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2025**

I report on the financial statements of Coventry Kerala Community for the year ended 31 June 2025 on pages 6, 7 and 9 to 11.

This report is made solely to the Charity's Trustees as a body, in accordance with the Charities Act 2011. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in our report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our examination work, for this report, or for the opinions we have formed.

**Respective responsibilities of Trustees and examiner**

As described on page 5 the Charity's Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) ("the 2011 Act") and that an independent examination is needed. I am qualified to undertake the examination, being a qualified member of ICAEW.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- Examine the accounts under s.145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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.

**COVENTRY KERALA COMMUNITY  
INDEPENDENT EXAMINERS REPORT (continued)  
FOR THE YEAR ENDED  
30TH JUNE 2025**

**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 the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2011 and the methods and principles of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.



**Name: Neil Wilson**

**Relevant professional qualification or body: ICAEW**

8 Wolverton Road, Snitterfield, Stratford upon Avon, CV37 0HB

24 December 2025