Charity Registration No 1165748

COVENTRY KERALA COMMUNITY

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2026

COVENTRY KERALA COMMUNITY

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COVENTRY KERALA COMMUNITY
TRUSTEES REPORT
FOR THE YEAR ENDED
30TH JUNE 2026

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2026. The trustees have adopted the provisons 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

42 Druid Road Coventry CV2 4AT

Charity Trustees

The Trustees for the charity from 01 July 2025 to 30 June 2026 were as follows
Babu Abraham (Chairman)
Revathy Nair Sukumari (Secretary)
Divya Nikhil (Vice Chairman)
Justin Jose (Joint Secretary)
Polachan Poulose (Treasurer)
Mathew Daniel (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 2025 to 30 June 2026

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

Current Bank Account
The Charity operartes one bank cuurent 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 2026

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The main objective of the charity is to promote Social, Cultural, Economic and Community Development in the ethinc 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 2026 was £41,833 (£30,137 as on 30 June 2025.)which inculdes Restricted and Desiganted Funds

On 10 March 2019 charity designated a fund towards Capital and Building, which accumulated £32,938 as of 30 June 2026, (£28,989 as on 30 June 2025) with futher contributions which can only 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 2026 is £1,120. (£1120 as on 30 June 2025)

Funds in deficit

There is no funds in deficit

Principal Funding Sources

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

Programmes during the Year

Membership Campagin conducted during July to August 2025, Kerala Harvest Festival (Onam) programme organised on 20 September 2025. Sports Day 2025 organised on 19 July 2025 Card, Carroms, Drawing and Painting competition conducted on 28 June 2025. Badminton Touranment held on 05 July 2025.
New year Cultural Programme (New year & Chirstmas) was conducted on 10 January 2026
Sports Day 2026 was organised on 23 May 2026 at Lynn Hall School Coventry

COVENTRY KERALA COMMUNITY
TRUSTEES REPORT
FOR THE YEAR ENDED
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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



Revathy Nair Sukumari
Trustee and Secretary
23 August 2026

COVENTRY KERALA COMMUNITY

STATEMENT OF FINANCIAL ACTIVITES FOR THE YEAR ENDED 30 JUNE 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Stewardship Income		9,785	0	9,785	7,770
Sponsorship Income		15,675	0	15,675	7,200
Events Income	6	9,225	0	9,225	7,443
Gift Aid Income		3,779		3,779	8,264
Aid Appeal Income	11	0	0	0	100
Other Income		598	0	598	448
Total Incoming Resources		**39,062**	**0**	**39,062**	**31,225**
RESOURCES EXPENDED					
Cost of generating funds					
Cost and expenses of generating income	7	23,860		23,860	22,890
Governing Expense		2,729		2,729	2,264
Aid Appeal Contributions			0	0	0
Other Resources expanded		123		123	123
Total Resources Expanded		**26,712**	**0**	**26,712**	**25,277**
NET INCOMING RESOURCES BEFORE TRANSFERS		**12,350**	**0**	**12,350**	**5,948**
Gross transfers between funds				**0**	**0**
Net incoming / (outgoing) resources		12,350	0	12,350	5,948
RECONCILIATION OF FUNDS					
Total funds brought forward				29,983	24,035
TOTAL FUNDS CARRIED FORWARD		**12,350**	**0**	**42,333**	**29,983**

COVENTRY KERALA COMMUNITY
BALANCE SHEET AS AT 30 JUNE 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
FIXED ASSETS					
Tangible Assets		0	0	0	0
		0	**0**	**0**	**0**
CURRENT ASSETS					
Debtors		500		500	0
Cash in Hand		0		0	25
Cash at bank - Current Account		7,775	1,120	8,895	1,124
Cash at bank - Reserve Account			32,938	32,938	28,989
		8,275	**34,058**	**42,333**	**30,138**
CREDITORS:					
Amounts falling due within one year		0	0	0	155
NET CURRENT ASSESTS		8,275	34,058	42,333	29,983
TOTAL ASSETS LESS CURRENT LIABILITIE		8,275	34,058	42,333	29,983
NET ASSETS		**8,275**	**34,058**	**42,333**	**29,983**
FUNDS					
Unrestricted Funds		8,275		8,275	(126)
Desiganted Fund(Fixed Asset Reserve)			32,938	32,938	28,989
Restricted Funds			1,120	1,120	1,120
TOTAL FUNDS		**8,275**	**34,058**	**42,333**	**29,983**

The financial statement were approved by General Body Meeting of the charity on 23 August 2026 and were signed on its behalf by

Babu Abraham	**Polachan Poulose**	**Mathew Daniel**
Trustee and Chairman	**Trustee**	**Trustee**

COVENTRY KERALA COMMUNITY

INTERAL AUDITORS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2026

We have examined the Income and Expenditure Accounts of the Coventry Kerala Community (CKC) for the year ended 30 June 2026. We obtained information and explantions, which to the best of our knowlegde and belief were necessary for the purpose of the audit.

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

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

Mr Abraham Kurien
Internal Auditor

Mr Tijo Joseph
Internal Auditor

COVENTRY KERALA COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2026

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 Charties Act 2011 and the requirements of the Satament 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 accurals basis and has been classified under headings that aggregate all cost related to the category, where costs cannot be directlry 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 chartiable 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 retain for particluar restricted purposes and further approval of the AGM

COVENTRY KERALA COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
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5 Trustees Remuneration and Benefits

There were no trustees remuneration or other benefits for the year ended 30 June 2026 nor for the year ended 30 June 2025.

Trustees Expenses

There were no trustees expenses paid for the year ended 30 June 2026 nor for the year ended 30 June 2025.

6 Events Income

	2026	2025
Event 1 - Onam Cultural Programme	6,348	6,665
Event 2 - Sports &Games Day 2025	200	150
Event 3 - New Year Cultural Programme	2,477	628
Event 4 - Sports day 2026	200	0
Event 5 - Charity Cultural Programme	0	0
Event 6 -		
Event 6 -	0	0
	9,225	**7,443**

7 Events Expense

Event 2 - Onam Cultural Programme	12,409	13,370
Event 3 - Sports &Games Day 2025	1,627	763
Event 4 - New Year Cultural Programme	8,802	8,752
Event 5 - Sports Day 2026	1,022	0
Event 6 - Charity Cultural Programme	0	0
Event 7 -		
	23,860	**22,885**

8 Debtors

Other Debtors (Hall Rent Deposit)	500	0
Other Receivables	0	0
	500	**0**

COVENTRY KERALA COMMUNITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2026

		2026	2025
9	**Creditors: Amounts falling due within one year**		
	Other Creditors	0	135
	Other Payables	0	20
		0	**155**

10 Movement of Funds

	As on 01Jul 25 £	Net Movement in Funds £	Transfer Between Funds £	As At 30 Jun 26 £
Unrestricted Funds- General	(126)	7,901	0	7,775
Restricted Funds - Charity	1120	0	0	1,120
Unrestricted Funds- Designated	28989	3,949	0	32,938
Total Funds	**29,983**	**11,850**	**0**	**41,833**

11	**Aid Appeal Funds**		
	Fund 1 -	0	0
	Fund 2 -	0	0
	Fund 3 -	0	0
		0	**0**
12	**Aid Appeal Contributions**		
	Fund 1 -	0	0
	Fund 2 -	0	0
	Fund 3 -	0	0
		0	**0**

COVENTRY KERALA COMMUNITY
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED
30TH JUNE 2026

I report on the financial statements of Coventry Kerala Community for the year ended 30 June 2026 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 2026

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
1 September 2026