

Registered number: 4851039  
Charity number: 1106194

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**30 APRIL 2021**

**BURTON CARIBBEAN ASSOCIATION LIMITED**

**A company limited by guarantee**

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**BURTON CARIBBEAN ASSOCIATION LIMITED**

**A company limited by guarantee**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY,  
ITS TRUSTEES AND ADVISORS**

**Trustee's**

V Beer  
Y Campbell  
J Coombs  
L Gibbs  
R E Miller  
V Wright

**Accountants**

ADS Accountancy Limited  
7 Faraday Court  
First Avenue  
Burton Upon Trent  
Staffordshire  
DE14 2WX

**Registered office**

346 Uxbridge Street  
Burton Upon Trent  
Staffordshire  
DE14 3JS

**Company registered number**

4851039

**Charity registered number**

1106194

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
**A company limited by guarantee**  
**TRUSTEES' REPORT**

The trustees present their report together with the financial statements of the charity for the year ended 30th April 2020.

**DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

V Beer  
Y Campbell  
J Coombs  
L Gibbs  
R E Miller  
V Wright

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Burton Caribbean Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28th October 2004.

**Appointment of Trustees**

As set out in the Articles of Association all trustees must retire at each AGM, retiring trustees are eligible for re-election.

**Organisation**

The board of trustees, which must consist of at least four and not more than twelve persons, administers the charity. The board meets at least three times a year. A Chairman is appointed by the trustees to manage the day to day operations of the charity.

**Risk Management**

The trustees have a risk management strategy which comprises:

- 1) The annual review of the risks the charity may face;
- 2) The establishment of systems and procedures to mitigate those risks identified in the plan; and
- 3) The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
**A company limited by guarantee**  
**TRUSTEES' REPORT**

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are:

- 1) To advance education and training for the public benefit by providing or assisting in the provision of facilities as will enable inhabitants of Burton upon Trent and surrounding areas ('the area of benefit') to acquire or develop vocational skills and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for inhabitants in the area of benefit;
- 2) To relieve poverty through providing advice and guidance on employment opportunities for inhabitants in the area of benefit who are in need;
- 3) To establish or secure the establishment of a community centre and to maintain and manage it (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company Law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently;
- 2) Make sound judgements and estimates that are reasonable and prudent; and
- 3) Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on

and signed on their behalf by:



V Wright  
Director

**Chartered Accountants' independent assurance report on the unaudited accounts of  
Burton Caribbean Association Limited**

**To the Board of Directors of Burton Caribbean Association Limited ('the Company')**

We report on the accounts of the company for the year ended 30th April 2019, which are set out on pages 2 to 14.

**Respective responsibilities of the trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) 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 our responsibility to:

- 1) examine the accounts under section 145 of the Charities Act;
- 2) 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
- 3) to state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our 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 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 our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**ADS ACCOUNTANCY LIMITED**

ADS Accountancy Limited  
Chartered Certified Accountants  
7 Faraday Court  
First Avenue  
Burton Upon Trent  
Staffordshire  
DE14 2WX

26 January 2022

**BURTON CARIBBEAN ASSOCIATION LIMITED**

A company limited by guarantee

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)**  
for the year ended 30 April 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	14	53,968	16,203	70,171	26,497
Incoming resources from charitable activities		10,088	-	10,088	30,161
<b>TOTAL INCOMING RESOURCES</b>		<b>64,056</b>	<b>16,203</b>	<b>80,259</b>	<b>56,658</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities					
Governance costs		50,234	36,123	86,357	74,911
Loss on disposal of fixed assets		1,800	-	1,800	1,800
		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>52,034</b>	<b>36,123</b>	<b>88,157</b>	<b>76,711</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR</b>					
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		12,022	(19,920)	(7,898)	(20,053)
Total funds at 1 May 2020		(24,860)	233,528	208,668	228,721
Fund transfer		-	-	-	-
<b>TOTAL FUNDS AT 30 April 2021</b>		<b>(12,838)</b>	<b>213,608</b>	<b>200,770</b>	<b>208,668</b>

The notes on pages 7 to 13 form part of these financial statements.

**BURTON CARIBBEAN ASSOCIATION LIMITED**

A company limited by guarantee

**BALANCE SHEET**

as at 30 April 2021

	<i>Notes</i>	<b>2021</b> £	<b>2020</b> £
<b>FIXED ASSETS</b>			
Tangible assets	10	292,510	328,924
<b>CURRENT ASSETS</b>			
Debtors	11	2,815	4,856
Cash at bank and in hand		21,831	9,660
		<u>24,646</u>	<u>14,516</u>
<b>CREDITORS: amounts falling due within one year</b>	12	<u>(51,578)</u>	<u>(53,760)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(26,932)</u>	<u>(39,244)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>265,578</b>	<b>289,680</b>
<b>CREDITORS: amounts falling due after more than one year</b>	13	<u>(64,808)</u>	<u>(81,012)</u>
<b>NET ASSETS</b>		<u><b>200,770</b></u>	<u><b>208,668</b></u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	16	(12,838)	(24,860)
Restricted funds	18	<u>213,608</u>	<u>233,528</u>
<b>TOTAL FUNDS</b>		<u><b>200,770</b></u>	<u><b>208,668</b></u>

The financial statements were approved by Trustees on

and signed on their behalf, by:


V Wright  
Director



**BURTON CARIBBEAN ASSOCIATION LIMITED**  
**A company limited by guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 30 April 2021**

**1 ACCOUNTING POLICIES**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the FR102 Section 1A small entities and the Charities Act 2011. There has been no change in accounting policies during period under review.

***Reconciliation with previous generally accepted practice***

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

***Company status***

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1.

***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***Incoming resources***

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

***Grants***

Grants are recognised in full when the charity has an unconditional entitlement to the income. Grants are deferred to the extent of the progress of a stipulated performance target or if the conditions of a grant are outside the charity's control.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2021

**1 ACCOUNTING POLICIES (continued)**

***Resources expended***

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

***Going concern***

The Trustees have considered the requirements of the company for a period of 12 months from the date of the approval of these financial statements.

***Cash flow***

The financial statements do not include a Cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	14 years straight line
Fixtures and fittings and equipment	20%-33% reducing balance

***Taxation***

The charity is exempt from corporation tax on its charitable activities.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2021

**2 VOLUNTARY INCOME**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	1,315	-	1,315	4,747
Revenue grants	52,653	-	52,653	5,547
Capital grants	-	16,203	16,203	16,203
Voluntary income	<u>53,968</u>	<u>16,203</u>	<u>70,171</u>	<u>26,497</u>

**3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Community activities	<u>10,088</u>	<u>-</u>	<u>10,088</u>	<u>30,161</u>

**4 GOVERNANCE COSTS**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examination fees	750	-	750	750
Accountancy fees	1,050	-	1,050	1,050
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>

**5 ANALYSIS OF RESOURCES EXPENDED**

	Community activities 2021 £	Total funds 2021 £	Total funds 2020 £
Insurance	1,421	1,421	1,427
Light, heat and water	20,440	20,440	6,534
Wages and social security	12,781	12,781	12,298
Travelling	-	-	69
Social events & fundraising	1,915	1,915	3,487
Print, postage and stationery and computers	2,927	2,927	1,340
Repairs, renewals & cleaning	5,786	5,786	10,457
Sundry expenses	1,850	1,850	842
Professional fees	703	703	288
Turnabout YP & holiday scheme	-	-	-
Bank charges	103	103	273
Depreciation: Fixtures & fittings	554	554	688
Depreciation: Computer equipment	278	278	423
Depreciation: Property improvements	35,582	35,582	35,582
	<u>85,995</u>	<u>85,995</u>	<u>74,209</u>

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2021

**6 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Community activities	12,781	36,414	35,362	86,357	74,911
Governance	-	-	1,800	1,800	1,800
	<u>12,781</u>	<u>36,414</u>	<u>37,162</u>	<u>88,157</u>	<u>76,711</u>

**7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Direct activities 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Community activities	<u>73,214</u>	<u>12,781</u>	<u>85,995</u>	<u>74,911</u>

**8 NET INCOMING / (OUTGOING) RESOURCES**

	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	<u>36,693</u>	<u>37,280</u>

**9 STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<u>12,781</u>	<u>12,298</u>
The average monthly number of employees during the year was as follows:	2021 No.	2020 No.
Costs of generating funds/governance	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2021

**10 TANGIBLE FIXED ASSETS**

	Freehold land & buildings	Improvement to freehold property	Fixtures, fittings and equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 May 2020	40,666	498,137	67,777	606,580
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 30 April 2021</b>	<b>40,666</b>	<b>498,137</b>	<b>67,777</b>	<b>606,580</b>
<b>Depreciation</b>				
At 1 May 2020	-	213,490	64,166	277,656
Charge for the year	-	35,582	832	36,414
On disposals	-	-	-	-
<b>At 30 April 2021</b>	<b>-</b>	<b>249,072</b>	<b>64,998</b>	<b>314,070</b>
<b>Net book value</b>				
<b>At 30 April 2021</b>	<b>40,666</b>	<b>249,065</b>	<b>2,779</b>	<b>292,510</b>
At 30 April 2020	40,666	284,647	3,611	328,924

**11 DEBTORS**

	2021 £	2020 £
Trade debtors	2,627	2,627
Other debtors	188	2,229
	<b>2,815</b>	<b>4,856</b>

**12 CREDITORS: Amounts falling due within one year**

	2021 £	2020 £
Other creditors and deferred income	51,578	53,760
	<b>51,578</b>	<b>53,760</b>

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2021

<b>13 CREDITORS: amounts falling due after one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income	<u>64,808</u>	<u>81,012</u>
	<b>64,808</b>	<b>81,012</b>

<b>14 CAPITAL GRANTS: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
European regional development fund	2,735	2,735
Burton community partnership project	7,500	7,500
Big lottery fund: Capital redevelopment fund	<u>5,968</u>	<u>5,968</u>
	<b>16,203</b>	<b>16,203</b>

<b>15 CAPITAL GRANTS: falling due after one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
European regional development fund	13,674	16,409
Burton community partnership project	37,500	45,000
Big lottery fund: Capital redevelopment fund	<u>29,838</u>	<u>35,806</u>
	<b>81,012</b>	<b>97,215</b>

<b>16 ANALYSIS OF FUNDS</b>	<b>Brought forward</b>	<b>Incoming Resource</b>	<b>Resource Expended</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	(24,860)	64,056	(52,034)	-	(12,838)
Restricted funds	<u>233,528</u>	<u>16,203</u>	<u>(36,123)</u>	<u>-</u>	<u>213,608</u>
<b>At 30 April 2021</b>	<b>208,668</b>	<b>80,259</b>	<b>(88,157)</b>	<b>-</b>	<b>200,770</b>

<b>17 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	(71,621)	364,131	292,510	328,924
Current assets	24,646	-	24,646	14,516
Creditors due within one year	(35,375)	(16,203)	(51,578)	(53,760)
Creditors due over one year	<u>16,204</u>	<u>(81,012)</u>	<u>(64,808)</u>	<u>(81,012)</u>
	<b>(66,146)</b>	<b>266,916</b>	<b>200,770</b>	<b>208,668</b>

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 30 April 2021**

**18 RESTRICTED FUNDS ANALYSIS**

	<b>Brought forward</b>	<b>Incoming Resource</b>	<b>Resource Expended</b>	<b>Closing Balance</b>
	£	£	£	£
European Regional Development Fund	96,453	2,735	14,920	84,268
Matching Guidelines Fund	435	-	67	368
Drug Action Team	11,575	-	1,790	9,785
Community Development Capital Fund	2,462	-	381	2,081
Community Partnership Redev Project	55,646	7,500	8,608	54,538
Big Lottery Capital Redevelopment Fund	46,257	5,968	7,155	45,070
Big Lottery Sensory Garden Fund	5,287	-	818	4,469
Burton Caribbean Association	15,413	-	2,384	13,029
<b>Total</b>	<b>233,528</b>	<b>16,203</b>	<b>36,123</b>	<b>213,608</b>

**19 ANALYSIS OF CASH EQUIVALENTS**

	<b>2021</b>	<b>2020</b>
	£	£
Cash at bank and in hand	21,831	9,660
<b>Total</b>	<b>21,831</b>	<b>9,660</b>

**20 CONTROLLING PARTY**

The company is controlled by the Board of Trustees.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**DETAILED PROFIT AND LOSS ACCOUNT**  
for the year ended 30 April 2021

	Unrestricted funds 2021	Restricted funds 2021 £	Total 2021	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>VOLUNTARY INCOME</b>						
Donations	1,315	-	1,315	4,747	-	4,747
Grants (incl CJRS)	52,653	-	52,653	5,547	-	5,547
Capital Grants	-	16,203	16,203	-	16,203	16,203
	<u>53,968</u>	<u>16,203</u>	<u>70,171</u>	<u>10,294</u>	<u>16,203</u>	<u>26,497</u>
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>						
Community activities	10,088	-	10,088	30,161	-	30,161
	<u>10,088</u>	<u>-</u>	<u>10,088</u>	<u>30,161</u>	<u>-</u>	<u>30,161</u>
		Community Activities £	Total £		Community Activities £	Total £
<b>GOVERNANCE COSTS</b>						
Independent examination fees		750	750		750	750
Accountancy fees		1,050	1,050		1,050	1,050
<b>DIRECT COSTS</b>						
Insurance		1,421	1,421		1,427	1,427
Light, heat and water		20,440	20,440		6,534	6,534
Wages and social security		12,781	12,781		12,298	12,298
Travelling		-	-		69	69
Social events & fundraising		1,915	1,915		3,487	3,487
Telephone		1,655	1,655		501	501
Print, postage and stationery and comp		2,927	2,927		1,340	1,340
Repairs, renewals & cleaning		5,786	5,786		10,457	10,457
Computer expenses		362	362		702	702
Sundry expenses		1,850	1,850		842	842
Professional fees		703	703		288	288
Bank charges		103	103		273	273
Depreciation: Fixtures & fittings		554	554		688	688
Depreciation: Computer equipment		278	278		423	423
Depreciation: Property improvements		35,582	35,582		35,582	35,582
		<u>88,157</u>	<u>88,157</u>		<u>76,711</u>	<u>76,711</u>
<b>NET SURPLUS/(DEFICIT)</b>			<u>(7,898)</u>			<u>(20,053)</u>