

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 2024**



**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**

Y Campbell  
J Coombs  
R E Miller  
V Wright  
A Khouri

**Accountants**

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

**Bankers**

Lloyds Bank Plc  
16 High Street  
Burton Upon Trent  
Staffordshire  
DE14 1JA

**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 2024.

**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:

Y Campbell  
J Coombs  
R E Miller  
V Wright  
A Khouri

**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 as 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:

- DE 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 23rd January 2025 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 2024, 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.

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

23 January 2025

**BURTON CARIBBEAN ASSOCIATION LIMITED**

A company limited by guarantee

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)**

for the year ended 30 April 2024

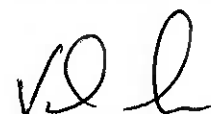
	<i>Notes</i>	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	14	33,555	16,041	49,596	47,261
Incoming resources from charitable activities		52,225	-	52,225	36,120
<b>TOTAL INCOMING RESOURCES</b>		<b>85,780</b>	<b>16,041</b>	<b>101,821</b>	<b>83,381</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities		83,859	39,652	123,511	86,264
Governance costs		1,980	-	1,980	1,980
Loss on disposal of fixed assets		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>85,839</b>	<b>39,652</b>	<b>125,491</b>	<b>88,244</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR</b>					
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(59)</b>	<b>(23,611)</b>	<b>(23,670)</b>	<b>(4,863)</b>
Total funds at 1 May 2023		651	171,579	172,230	177,093
Fund transfer		-	-	-	-
<b>TOTAL FUNDS AT 30 April 2023</b>		<b>592</b>	<b>147,968</b>	<b>148,560</b>	<b>172,230</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 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	10	184,238	220,188
<b>CURRENT ASSETS</b>			
Debtors	11	640	3,120
Cash at bank and in hand		<u>25,996</u>	<u>27,345</u>
		26,636	30,465
<b>CREDITORS: amounts falling due within one year</b>	12	<u>(45,787)</u>	<u>(46,018)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(19,151)</u>	<u>(15,553)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		165,087	204,635
<b>CREDITORS: amounts falling due after more than one year</b>	13	<u>(16,527)</u>	<u>(32,405)</u>
<b>NET ASSETS</b>		<u>148,560</u>	<u>172,230</u>
<b>CHARITY FUNDS</b>			
Unrestricted funds	16	592	651
Restricted funds	18	<u>147,968</u>	<u>171,579</u>
<b>TOTAL FUNDS</b>		<u>148,560</u>	<u>172,230</u>

The financial statements were approved by Trustees on 23rd January 2025 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 2024**

**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 2024**

**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
Fixtures and fittings	25% Straight Line
Office equipment	25% Straight Line

***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 2024

**2 VOLUNTARY INCOME**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	12,285	-	12,285	20,607
Revenue grants	21,270	-	21,270	10,451
Capital grants	-	16,041	16,041	16,203
Voluntary income	<u>33,555</u>	<u>16,041</u>	<u>49,596</u>	<u>47,261</u>

**3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Community activities	<u>52,225</u>	<u>-</u>	<u>52,225</u>	<u>36,120</u>

**4 GOVERNANCE COSTS**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination fees	825	-	825	825
Accountancy fees	1,155	-	1,155	1,155
	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>

**5 ANALYSIS OF RESOURCES EXPENDED**

	Community activities 2024 £	Total funds 2024 £	Total funds 2023 £
Insurance	2,367	2,367	2,098
Light, heat and water	25,378	25,378	12,835
Wages and social security	10,136	10,136	10,833
Travelling	2,724	2,724	1,878
Social events & fundraising	17,480	17,480	5,832
Telephone	1,625	1,625	2,413
Print, postage and stationery and computers	1,145	1,145	708
Repairs, renewals & cleaning	23,296	23,296	10,333
Sundry expenses	2,842	2,842	2,155
Professional fees	360	360	301
Turnabout YP & holiday scheme	-	-	-
Bank charges	209	209	256
Depreciation: Fixtures & fittings	275	275	363
Depreciation: Computer equipment	92	92	125
Depreciation: Property improvements	35,582	35,582	35,582
	<u>123,511</u>	<u>123,511</u>	<u>85,712</u>

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 30 April 2024**

**6 SUPPORT COSTS**

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Community activities	10,136	35,949	77,426	123,511	86,264
Governance	-	-	1,980	1,980	1,980
	<u>10,136</u>	<u>35,949</u>	<u>79,406</u>	<u>125,491</u>	<u>88,244</u>

**7 ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Direct activities 2024 £	Support costs 2024 £	Total 2024 £	Total 2023 £
Community activities	<u>113,375</u>	<u>10,136</u>	<u>123,511</u>	<u>86,264</u>

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

	2024 £	2023 £
This is stated after charging:		
Depreciation of owned fixed assets	<u>35,949</u>	<u>36,070</u>

**9 STAFF COSTS**

	2024 £	2023 £
Wages and salaries	<u>10,136</u>	<u>10,833</u>
The average monthly number of employees during the year was as follows:	2024 No.	2023 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 2024**

**10 TANGIBLE FIXED ASSETS**

	Leasehold property £	Leasehold improvements £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
At 1 May 2023	40,666	498,137	67,777	606,580
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
<b>At 30 April 2024</b>	<b>40,666</b>	<b>498,137</b>	<b>67,777</b>	<b>606,580</b>
<b>Depreciation</b>				
At 1 May 2023	-	320,236	66,157	386,393
Charge for the year	-	35,582	367	35,949
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
<b>At 30 April 2024</b>	<b>-</b>	<b>355,818</b>	<b>66,524</b>	<b>422,342</b>
<b>Net book value</b>				
<b>At 30 April 2024</b>	<b>40,666</b>	<b>142,319</b>	<b>1,253</b>	<b>184,238</b>
At 30 April 2023	40,666	177,901	1,620	220,187

**11 DEBTORS**

	2024 £	2023 £
Trade debtors	-	2,627
Other debtors	640	493
	<b>640</b>	<b>3,120</b>

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

	2024 £	2023 £
Other creditors and deferred income	45,787	46,018

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 April 2024

<b>13 CREDITORS: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income	<u>16,527</u>	<u>32,405</u>

<b>14 CAPITAL GRANTS: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
European regional development fund	2,708	2,051
Burton community partnership project	7,425	5,625
Big lottery fund: Capital redevelopment fund	<u>5,908</u>	<u>4,476</u>
	<u>16,041</u>	<u>12,152</u>

<b>15 CAPITAL GRANTS: falling due after one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
European regional development fund	2,790	6,154
Burton community partnership project	7,650	16,875
Big lottery fund: Capital redevelopment fund	<u>6,087</u>	<u>13,427</u>
	<u>16,527</u>	<u>36,456</u>

<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	651	85,780	(85,839)	-	592
Restricted funds	<u>171,579</u>	<u>16,041</u>	<u>(39,652)</u>	<u>-</u>	<u>147,968</u>
<b>At 30 April 2023</b>	<u>172,230</u>	<u>101,821</u>	<u>(125,491)</u>	<u>-</u>	<u>148,560</u>

<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>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	184,238	184,238	220,188
Current assets	26,636	-	26,636	30,465
Creditors due within one year	(29,583)	(16,204)	(45,787)	(46,018)
Creditors due over one year		(16,527)	(16,527)	(32,405)
	<u>(2,947)</u>	<u>151,507</u>	<u>148,560</u>	<u>172,230</u>

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
**A company limited by guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 30 April 2024**

**18 RESTRICTED FUNDS ANALYSIS**

	<b>Brought forward</b>	<b>Incoming Resource</b>	<b>Resource Expended</b>	<b>Closing Balance</b>
	£	£	£	£
European Regional Development Fund	60,399	2,708	13,958	49,149
Drug Action Team	7,069	-	1,634	5,435
Community Development Capital Fund	1,359	-	314	1,045
Community Partnership Redev Project	50,242	7,425	11,611	46,056
Big Lottery Capital Redevelopment Fund	41,073	5,908	9,492	37,489
Big Lottery Sensory Garden Fund	2,921	-	675	2,246
Burton Caribbean Association	8,516	-	1,968	6,548
<b>Total</b>	<b>171,579</b>	<b>16,041</b>	<b>39,652</b>	<b>147,968</b>

**19 ANALYSIS OF CASH EQUIVALENTS**

	<b>2024</b>	<b>2023</b>
	£	£
Cash at bank and in hand	<b>25,996</b>	27,345
<b>Total</b>	<b>25,996</b>	<b>27,345</b>

**20 CONTROLLING PARTY**

The company is controlled by the Board of Trustees.

**21 RELATED PARTY TRANSACTIONS**

A family member of a trustee provided catering services to the value of £15,465, these transactions are considered to be at arms length.

**BURTON CARIBBEAN ASSOCIATION LIMITED**  
A company limited by guarantee  
**DETAILED PROFIT AND LOSS ACCOUNT**  
for the year ended 30 April 2024

	Unrestricted funds 2024	Restricted funds 2024 £	Total 2024	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>VOLUNTARY INCOME</b>						
Donations	12,285	-	12,285	20,607	-	20,607
Grants (incl C.JRS)	21,270	-	21,270	10,451	-	10,451
Capital Grants	-	16,041	16,041	-	16,203	16,203
	<u>33,555</u>	<u>16,041</u>	<u>49,596</u>	<u>31,058</u>	<u>16,203</u>	<u>47,261</u>
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>						
Community activities	52,225	-	52,225	36,120	-	36,120
	<u>52,225</u>	<u>-</u>	<u>52,225</u>	<u>36,120</u>	<u>-</u>	<u>36,120</u>
		Community Activities £	Total £		Community Activities £	Total £
<b>GOVERNANCE COSTS</b>						
Independent examination fees		825	825		825	825
Accountancy fees		1,155	1,155		1,155	1,155
Insurance		2,367	2,367		2,098	2,098
Light, heat and water		25,378	25,378		12,835	12,835
Wages and social security		10,136	10,136		10,833	10,833
Travelling		2,724	2,724		1,878	1,878
Social events & fundraising		17,480	17,480		5,832	5,832
Telephone		1,625	1,625		2,413	2,413
Print, postage and stationery and compi		545	545		708	708
Repairs, renewals & cleaning		23,296	23,296		10,333	10,333
Computer expenses		600	600		552	552
Sundry expenses		2,842	2,842		2,155	2,155
Professional fees		360	360		301	301
Bank charges		209	209		256	256
Depreciation: Fixtures & fittings		275	275		363	363
Depreciation: Computer equipment		92	92		125	125
Depreciation: Property improvements		35,582	35,582		35,582	35,582
		<u>125,491</u>	<u>125,491</u>		<u>88,244</u>	<u>88,244</u>
<b>NET SURPLUS/(DEFICIT)</b>			<u>(23,670)</u>			<u>(4,863)</u>