

Company Registration No: 5233379 (England & Wales)
Registered Charity No. 1107732

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

(A Company Limited by Guarantee)

**Report of the Trustees And Unaudited Financial Statements
for the Year Ended 30th April 2025**

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

70 Victoria Road
Polegate
Sussex, BN26 6BU

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

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COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

Chairperson's Report

For The Year ended 30th April 2025

During the year we were extremely fortunate to benefit from a significant legacy from one of our former donors, who sadly passed away. This enabled us to carry on working on a variety of projects, through the NGO in Nepal.

Monthly support has continued throughout the year for the tiffin projects, where hot lunches to 2 mountain village schools (Damsadi and Kristie) and to the larger Youwabarsha School in the Pokhara valley are supplied. The kindergarten has continued to run well, and the tiffin and teachers that the NGO support enable the parents in that Ward to go out to work, knowing that their infants are being well looked after.

We were approached last year by the committee at Numuna Tol to help provide a sustainable water supply to their village. There are 135 houses there and some 600 or so people live in the area. They needed to be able to store enough water in an overground tank so that they had an adequate daily supply for the families living there, even on days when no water is pumped to the village. We worked with them (and the NGO) to build a 20,000 litre reservoir water tank. Work on this project started towards the end of the year, and the initial materials were purchased: and the site was marked out and the foundations dug and the retaining wall started.

The Rato Paiera kindergarten water supply, which came from a local bored water supplier, had become unreliable during the year. Work was undertaken by the NGO to lay a new pipeline and reconnect to a different supplier that offered greater capacity and better water pressure. Instead of the kindergarten teachers having to fetch water up from the river or bring it from their own houses each day, the infants can once again now benefit from running water to the toilet and kitchen. Similarly, the water supply to the very first tank that was brought into service in Rato Paiera (over 20 years ago) had become erratic and unreliable. Additional pipe work was laid by the NGO and local community members, and we funded it to be reconnected to a different bored water supplier. So once again the people can go to their local tank to collect clean water, instead of having to go down the dangerous hillside path to the nearby river.

As usual a huge thanks goes to the NGO committee and the treasurer and project manager Som Nepali, without who these projects would not be possible.

Michele Spencer

Michele Spencer
Chairperson (CTAS)

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

Report of the Trustees **for the Year Ended 30th April 2025**

The trustees (who are also directors for the purposes of Companies Act 2006) of the Charity, present their report, together with the financial statements of the Charity, for the year ended 30th April 2025. The trustees have adopted the Provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The stated objectives of the charity are the promotion for the benefit of the public in urban and rural areas of economic, social or financial hardship (and in particular in the country of Nepal) by all or any of the following means:- advancement of education; provision of financial assistance, technical assistance or advice and consultancy to provide community facilities; the provision, improvement or maintenance of amenities for the public at large; the relief of financial hardship; and the creation of training and employment opportunities.

Structure Governance and Management

Governing Document

The Charity was established in September 2004.

The Charity is limited by guarantee and is governed by its Memorandum or Articles of Association. Copies of these documents are available by request. The company is limited by guarantee, as defined by the Companies Act 2016. In the event of the Company being wound up members are required to contribute an amount not exceeding £10.

Risk Management Policy

The Trustees have reviewed the risks to the Charity and concluded that appropriate systems have been established to mitigate any significant risks: and guard against fraud and error.

Recruitment and appointment of New Trustees

The power of appointing new or additional Trustees is vested in the Trustees. Prior to appointment new Trustees would be introduced to the workings of the charity, given a role description, advised of their responsibilities and given appropriate training.

Organisational Structure

The Charity appoints members to the management group, who manage the charity on a day to day basis. There are no members of staff. The management group meet on a regular basis and receive regular updates from the NGO CTAS (Nepal), which informs their decision making.

Achievements and Performance

Charitable Activities

Via the NGO daily tiffin continued to be supplied to the school children in the mountain villages of Damsadi and Kristi. It was also provided daily to the larger (some 75 pupils) school of Youwabarsha, on the outskirts of Pokhara.

Daily tiffin, teachers and educational materials continued to be supplied to the kindergarten at Rato Paiera, this facility provided by the NGO brings a service to the local community and enables parents to go out to work and attend to other domestic matters.

A new water project was started at Namuna Tol, to help build a 20,000 litre reservoir tank for the villagers, to ensure they have a daily supply of clean drinking water.

The water supply to the community tank at Rato Paiera, which services some 40+ families in the immediate locality, was re-piped, and a connection to a more reliable, new bored water supplier, was made. Similarly new water pipes were laid to the kindergarten and the fresh daily water supply to the infants' school was restored.

Our ongoing regular support, via the NGO, to the schools in and around the Pokhara valley of Nepal, and the support for various water projects bring much benefit and change to the lives of many people.

Public Benefit

The Trustees have reviewed their activities against the public benefit guidance issued by the Charity Commissioner (Section 17 of the Charities Act 2011) and are satisfied that their activities in the above report on achievement and performance demonstrates that they have complied with their duties.

Future Plans & Developments

During the following year we plan to complete the Namuna Tol water project, ahead of the rainy season. We will also, working through the NGO, assist in providing a new toilet block to the mountain school of Damsadi.

Via the NGO we will continue to support the daily tiffin (hot lunches) for the school children of the Rato Paiera kindergarten, as well as providing support for teachers and educational materials at the kindergarten: and bringing clean drinking water and other needed facilities to villages and wards in Nepal.

The statutory regulations in Nepal, to which the NGO works, continue to be more complex, restrictive and challenging in the year ahead. This means it will be even more difficult than in the past to carry out good works overseas.

We will continue to draw on the additional and specialist skills of our new members recruited in the previous year.

Financial Review

Financial Position

Income (£35,239) was significantly up this year, thanks to a bequest from a former donor.

Our spend on projects (£10,135) was up, with the completion of the re-piping of bored water supplies in Rato Paiera, and the start of the Namuna Tol water project, as well as the ongoing support for tiffin, and teacher costs at Rato Paiera Kindergarten.

Administrative expenses (less than 1%) were again negligible.

A net surplus of some £24,776 arose.

Within our cash reserves (£25,180) is an amount of some £305 which has been donated for specific purposes.

Reserves Policy

The policy of the Trustees is to incur minimum overheads to ensure that maximum funding reaches the people it is intended to help. Any amounts of reserve are held in unrestricted, restricted or designated funds as appropriate, to be applied for the future benefit of the public in accordance with the purposes and aims of the Charity. The Trustees review the level of reserves on a regular basis to try and ensure that there is a minimum of 12-months funds available at any one time to meet fixed short-term duration project commitments. The general unrestricted fund, representing reserves available to cover such short-term duration projects had a balance of £24,995 at the year-end.

Reference and Administrative Details

Registered Company No:	5233379
Registered Charity No.	1107732
Registered Office:	70 Victoria Road, Polegate, East Sussex, BN26 6BU
The board of Trustees	
(and director)	Ms M I Spencer
(and director)	Mrs C Calver
(and director)	Mr D Bloomfield
(and director)	Mrs M Davis
Company Secretary:	Mrs C Calver
Bankers:	Co-Operative Bank, PO Box 250 Delf House, Southway Skelmersdale, WN8 6WT

This report was approved by order of the board on 30th October 2025 and signed on its behalf.

Michele Spencer

Michele Spencer, Trustee & Director

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED**Statement of Financial Activities**

	Notes	2025	2024
INCOME			
Donations Received & Tax Credits	2 / 2a	35239	2022
Interest receivable	2b	<u>1</u>	<u>0</u>
Total Incoming Resources		<u>35240</u>	<u>2022</u>
RESOURCES EXPENDED			
Charitable Expenditure	3	10135	5796
Administrative Expenses	4	<u>329</u>	<u>145</u>
		<u>10464</u>	<u>5941</u>
Surplus/Deficit on ordinary activities		24776	-3919
Fund balance brought forward		<u>524</u>	<u>4443</u>
Fund balance carried forward		<u><u>25300</u></u>	<u><u>524</u></u>

All income & expenditure has arisen from continuing operations.

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

Balance sheet as at the 30th April 2025

		<u>2025</u>	<u>2024</u>
FIXED ASSETS	Notes		
Tangible assets	1.6	0	0
CURRENT ASSETS			
Debtors & Prepayments	5	126	75
Cash in Hand	6	0	0
Cash at Banks	7	25180	455
		<u>25306</u>	<u>530</u>
CREDITORS: amounts falling due within one year			
Sundry Creditors	8	0	0
Amounts owed to related parties	9	6	6
		<u>6</u>	<u>6</u>
NET CURRENT ASSETS		25300	524
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25300</u>	<u>524</u>
TOTAL FUNDS			
Unrestricted	10	24995	219
Restricted	10a	305	305
		<u>£25,300</u>	<u>£524</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2025. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30th April 2025 in accordance with section 476 of the Companies act 2006.

The financial statements were approved by the Board of Trustees on 30th October 2025 and were signed on its behalf by: -

Michele Spencer

Director and Trustee

Michele Spencer

Cheryl Calver

Director and Trustee

Cheryl Calver

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

Notes to the Financial Statements **for the Year Ended 30th April 2025**

Note

Accounting Policies

1.1. Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) [effective January 2019]. The financial statements have been prepared under the historical cost convention with the exception of investments, which where applicable are included at market value.

1.2. Incoming Resources

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

Interest arising on the bank deposits is credited to the account when it is received.

1.3. Resources Expended

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

All liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include costs of: -

statutory accounts, the costs of trustees meetings and costs of any legal advice to trustees on governance or constitutional matters.

Support costs have not been allocated to activity cost categories.

1.4. 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 for a particular restricted purpose.

1.5. Taxation

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

1.6. Tangible Fixed Assets

The Charity does not hold any tangible Fixed Assets at the balance sheet date, nor has held any such assets during the year.

2 Donations and Legacies

	2025	restricted * unrestricted		Total 2024
2.a Voluntary Income				
Charitable Donations	489	120	369	2022
Legacies & Bequests	34750	0	34750	<u>0</u>
	<u>35239</u>	<u>120</u>	<u>35119</u>	<u>2022</u>
2.b. Investment Income				
Investment income received (interest)	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>

COMMUNITY TRAINING ASSISTANCE AND SUPPORT (CTAS) LIMITED

Notes to the Financial Statements
for the Year Ended 30th April 2025

Note

	2025	restricted *	unrestricted	2024
3 Charitable Expenditure				
Fund Raising Event Costs	0	0	0	0
Project visits and research	0	0	0	0
Sponsorship of charitable projects	10135	120	10015	5796
	<u>10135</u>	<u>120</u>	<u>10015</u>	<u>5796</u>

4 Administrative Expenses				
Printing & Stationery	0	0	0	0
Travel & Insurance	104	0	104	93
Web based communications	25	0	23	12
Legal & Professional	0	0	0	0
Bank & PayPal Charges	200	0	200	40
Currency Fluctuations	0	0	0	0
	<u>329</u>	<u>0</u>	<u>327</u>	<u>145</u>

	2025			2024
5 Debtors	Total	restricted	unrestricted	
Prepayments	52	0	52	0
Reclaimable tax credits on gift aid donations	74	0	74	75
	<u>126</u>	<u>0</u>	<u>126</u>	<u>75</u>

6 Cash in Hand	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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7 Cash at Banks				
Co-Operative Bank	25180	305	24875	350
Paypal account	0	0	0	0
Standard Chartered Bank (Nepal)	0	0	0	105
	<u>25180</u>	<u>305</u>	<u>24875</u>	<u>455</u>

N.B. overseas deposits are held in sterling accounts or converted at the prevailing exchange rate at the balance sheet date.

8 Sundry Creditors	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Accruals	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

9 Related Party Disclosures

During the previous year the business associated with M I Spencer paid for expenses totalling £6, which was owed at 30th April 2025.

9.a. Trustees' Remuneration & Benefits

There was no trustees' remuneration or other benefits for the year ended 30th April 2025 nor for the year ended 30th April, 2024.

There were no trustees' expenses paid for the year ended 30th April, 2025 nor for the year-ended 30th April, 2024.

Notes to the Financial Statements
for the Year Ended 30th April 2025

Note	2025			2024
10 Movement in Funds	Total	*restricted	unrestricted	Total
At 1st May 2024	524	305	219	4443
Net Outgoing/Incoming Resources in Year	24776	0	24,776	-3919
Vired to Unrestricted Fund	0	0	0	0
At 30th April 2025	25,300	305	24,995	524

					2025	
10a	* Restricted Funds Purposes	B/fd	Income	Expenses	Vired	*Balance
	Mahendra School projects	80	0	0	0	80
	Youwabarsha Sanitation project	225	0	0	-225	0
	Damsaede sanitation project	0	0	0	225	225
	Children's' Tiffin	0	120	120	0	0
		305	120	120	0	305

11 Limited Liability of Members

Every member of the charity promises in the event of the charity being wound up while s/he is still a member, or within 12-months of ceasing to be a member: to contribute such sum (not exceeding £10) as may be demanded towards the payment of debts and liabilities of the charity incurred before s/he ceased to be a member, and of the costs charges and expenses of winding up, and the adjustment of the rights of the contributories among themselves.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE Trustees/directors/members of Community Training Assistance and Support (CTAS) Limited

On accounts for the year ended 30th April 2025

Registered Charity No. 1107732

Company No. 5233379

Set out on pages

2 -10

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th April, 2025. As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *C Jones*

Date: *08/10/2025*

Name: *Clare Jones*

Relevant professional qualifications: *FCIPD*

Address: *4 Farmland Way
Hailsham
East Sussex
BN27 1SP*