

TRUSTEES REPORT OF CA ENGLAND AND WALES COMPANY NUMBER 7031475

(REGISTERED CHARITY NUMBER 1136200)

For the year ended 30 September 2022.

CA England & Wales was incorporated as a company limited by guarantee on the 27/9/2009 and became registered as a charity on 4/6/2010. It has been operating continuously since that date.

The Registered Office of the Company is:

61 London Road

Maidstone

Kent. ME16 8TX

APPOINTMENT OF TRUSTEES/DIRECTORS TO THE EXECUTIVE COMMITTEE

- Steve Phillips was appointed as a director/trustee in August 2022
- Ben Donnelly was appointed as a director/trustee in December 2022

RESIGNATIONS OF TRUSTEES/DIRECTORS TO THE EXECUTIVE COMMITTEE

- Laurie Glancy resigned as a director/trustee in December 2022
- Sheree-Ann Hawkins resigned as a director/trustee in December 2022
- Samuel Morris resigned as a director/trustee in December 2022

INDEPENDENT EXAMINER

It was proposed that Levicks Accountants be re-appointed as independent examiners of the Company.

STRUCTURE AND GOVERNANCE

CA England and Wales is guided by CA's 12 Traditions and 12 Concepts. The structure and Governance of the company is laid out in our memorandum and articles of association. Our fellowship has a service manual which guides us with the smooth running of our business issues. This manual explains our service structure and the voting procedures for members taking on commitments in the fellowship. Members take on service in a voluntary capacity. This manual can be accessed at www.cauk.org.uk. Members wishing to volunteer to sit on the board of directors present themselves at an area assembly meeting and are requested to read out a resume of previous service commitments they have held in the fellowship. All members present, may then ask questions of the prospective candidates and a vote is taken requiring a simple majority.

MISSION STATEMENT

Below is an outline of CA England and Wales's objectives and attached is a copy of our 12 Traditions, the framework that assists in the smooth running of our fellowship.

CA England and Wales is a fellowship of men and women that share their experience, strength and hope with each other that they may solve their common problem and help others recover from their addiction. The only requirement for membership is a desire to stop using cocaine and all other mind-altering substances. There are no dues or fees for membership; we are fully self-supporting through our own contributions. We are not affiliated with any sect, denomination, politics, organisation, or institution. We do not wish to engage in any controversy, and we neither endorse nor oppose any causes. Our primary purpose is to stay clean from cocaine and all other mind-altering substances, and to help others achieve the same freedom. We use the twelve steps of recovery because it has already been proven that the twelve-step recovery programme works.

The structure of the fellowship of Cocaine Anonymous in England and Wales changed during the financial year 2015/2016 and separated into more than one organisation (or 'Area' in Cocaine Anonymous organisational terminology), split by geographical location. Each new 'Area' has chosen to be responsible for their own legal governance, meaning that CA England and Wales is solely responsible for the legal governance of the meetings within the Cocaine Anonymous Area identified as CA UK.

CA England and Wales has approximately 300 meetings throughout England & Wales. We help people who may be geographically isolated from meetings by sending them Cocaine Anonymous approved literature. Each Cocaine Anonymous group is an autonomous entity, is fully self-supporting and declines outside contributions. Collecting voluntary donations from our members at our meetings raises money. This covers expenses such as tea and coffee, rent, literature and services to help those who are still suffering. However, nobody should feel obligated to contribute. We do not accept donations from organisations or individuals outside the fellowship of CA England and Wales.

CA England and Wales has a subcommittee that consist of members who carry a recovery message into Hospitals and Institutions. This is done by holding meetings in Hospitals and Institutions for people who are not able to attend outside meetings. Institutions served may include, but are not limited to, correctional facilities, sanatoriums, detox units, youth detention centres, half-way houses and shelters; either governmental or private. Confinement may be voluntary or involuntary. A newsletter is produced bi-monthly called "Write Lines" This literature is made available free to any person who may be looking for a way out of their addiction problem. Write Lines is available for download free of charge from the cocaineanonymous.org.uk website.

Relaying information to the public and raising awareness of what CA England and Wales can offer and what it cannot offer is carried out by our Public Information subcommittee. This includes raising awareness of CA England and Wales to public and professional organisations involved with health and probation, and the media. Visits may be made to local GP practices, police stations and government organisations. Presentations are offered to the professional community at no cost. Enquiries and requests for information and literature made to CA England and Wales's Public Information email address are answered regularly. A national helpline phone number is available, and a detailed website is kept up to date with news of events throughout the year and any meeting changes.

CA England and Wales is concerned solely with the personal recovery and continued sobriety of individual drug addicts who turn to the fellowship for help. CA England and Wales does not engage in the fields of drug addiction research, medical or psychiatric treatment, education, or propaganda in any form, although members may participate in such activities as individuals.

The Fellowship has adopted a policy of "cooperation but not affiliation" with outside organisations concerned with the problem of addiction. CA England and Wales never endorses, supports, becomes affiliated with, or expresses an opinion on the programmes of others in the field of addiction. Cocaine Anonymous has no position on outside issues including the legality or illegality of drugs or any other public policy.

Cocaine Anonymous relations with professional groups, agencies, facilities, and individuals involved with the problems of drug addiction are handled by the Public Information Committee. Mutual understanding and cooperation between Cocaine Anonymous members and others who work with addicts are the concerns of the standing committee of the World Service Office.

PUBLIC BENEFIT

The focus of the work CA England and Wales carries out is to reach out to the still suffering addict and to help them find recovery from the disease of addiction. When members find recovery and abstain from using cocaine and all other mind-altering substances there is an enormous benefit not only to themselves but to their families and the public at large.

Because CA England and Wales is not affiliated to any other organisation or institution, and it makes no charge, its services are available without restriction to whoever is in need and are therefore truly publicly available. Being non-affiliated leaves the Fellowship free to provide its services in the most beneficial way to its members and preserve anonymity and confidentiality, which are vital to successfully encouraging new members as well as the long-term attendance needed to support existing members through their recovery journey. In this way the Fellowship of CA England and Wales can deliver its message in the most effective and positive way, maximising the benefit to both its members and the public. The trustees of CA England and Wales have complied with the duty under section 4 of the Charities Act 2006 to have due regard to the Charity Commission guidance on public benefit.

The most important aspect of our organisation is anonymity. We preserve the anonymity of recovering addicts by not identifying them as members of CA England and Wales and by not using their names or full-face photographs in any facet of the media. While we welcome positive news items in the media concerning our fellowship, we are careful to avoid mention of specific personalities. We appreciate the media's cooperation over the years and the essential role they have played in making Cocaine Anonymous visible to the large numbers of still-suffering addicts.

CA England and Wales follows stringent processes to ensure the safe keeping of its funds. All financial transactions are documented and logged with the area treasurer. Prudent reserves are held by our district service committees that allow 3 months running costs. All monies held are used to help carry the message of recovery to current and prospective members of CA England and Wales.

CA England and Wales hosts an annual convention each year that attracts an average of 1,000 attendees. Members are invited to share their experience, strength and hope and workshops are held throughout the weekend. The hope of the annual convention is to attract many new members and impart unity and awareness to anyone with a drug or alcohol problem, that there is a way out from such a destructive way of living and that recovery from addiction is possible.

FINANCIAL STATEMENT

Income generated for the financial period 1 October 2021 to 30 September 2022 was £82,942. Total expenditure for that year was £93,063 leaving an operating surplus of £(10,121). There is a reserve fund of £35,003.

RESERVES POLICY

The reserves policy of CA England and Wales is calculated using the following criteria:

- Forecasts of future income.
- Forecasts for future expenditure.
- Estimated funds required for future projects and events.
- Assessment of past accounts.
- Meeting contractual liabilities.

It is the policy of the CA England and Wales to keep 30% to 40% of its total annual expenditure in reserve. This policy is reviewed annually.

Further information about CA England and Wales can be obtained by going to cocaineanonymous.org.uk.

The Board of Directors of CA England and Wales



Chair

4th February 2023

Dated

COMPANY REGISTRATION NUMBER: 07031475

CHARITY REGISTRATION NUMBER: 1136200

CA ENGLAND AND WALES
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED
30 SEPTEMBER 2022

LEVICKS
Chartered Accountants and Business Advisers
61 London Road
Maidstone
Kent
ME16 8TX

CA ENGLAND AND WALES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

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CA ENGLAND AND WALES**COMPANY LIMITED BY GUARANTEE****TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 30 SEPTEMBER 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name CA England and Wales

Charity registration number 1136200

Company registration number 07031475

Principal office and registered office West Hill
61 London Road
Maidstone
Kent
ME16 8TX

The trustees

S Hawkins	(Resigned 20 December 2022)
L Glancy	(Resigned 20 December 2022)
S Phillips	(Appointed 6 August 2022)
B Donnelly	(Appointed 3 December 2022)
S D Morris	(Resigned 20 December 2022)
D Beard	(Resigned 4 December 2021)
P Mears	
S Revell	(Appointed 2 October 2021)
J C Stanton	

Independent examiner JA Griggs FCA

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 September 2009 and registered as a charity on 4 June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Objectives and activities

The principal activity of the company during the period was a fellowship of men and women who share their experience, strength and hope so that they may solve their common problem and help others.

Achievements and performance

The main achievements and the performance of the charity have been summarised in the trustee's annual report.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 30 SEPTEMBER 2022

Financial review

As at the year ended 30 September 2022 the total funds were £35,003 (2021: £45,124). The directors have considered the risks faced by the charity in the year and have concluded that the performance was satisfactory.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4 February 2023 and signed on behalf of the board of trustees by:

S Phillips
Trustee

CA ENGLAND AND WALES**COMPANY LIMITED BY GUARANTEE****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CA ENGLAND AND WALES****YEAR ENDED 30 SEPTEMBER 2022**

I report on the financial statements for the year ended 30 September 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of the company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 next statement.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CA ENGLAND AND WALES *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- - the accounting records were not kept in accordance with section 130 of the Companies Act; or
- - the accounts did not accord with the accounting records; or
- - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

JA Griggs FCA
Independent Examiner

Levicks
61 London Road
Maidstone
Kent
ME16 8TX

8 February 2023

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	82,319	82,319	54,628
Other trading activities	6	623	623	894
Total income		<u>82,942</u>	<u>82,942</u>	<u>55,522</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	8,460	8,460	1,485
Expenditure on charitable activities	8	84,603	84,603	49,039
Total expenditure		<u>93,063</u>	<u>93,063</u>	<u>50,524</u>
Net (expenditure)/income and net movement in funds		<u>(10,121)</u>	<u>(10,121)</u>	<u>4,998</u>
Reconciliation of funds				
Total funds brought forward		45,124	45,124	40,126
Total funds carried forward		<u>35,003</u>	<u>35,003</u>	<u>45,124</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

CA ENGLAND AND WALES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

	Note	2022 £	£	2021 £	£
CURRENT ASSETS					
Debtors	15	290		400	
Cash at bank and in hand		<u>43,513</u>		<u>46,104</u>	
		43,803		46,504	
CREDITORS: amounts falling due within one year	16	<u>8,800</u>		<u>1,380</u>	
NET CURRENT ASSETS			35,003		45,124
TOTAL ASSETS LESS CURRENT LIABILITIES			35,003		45,124
FUNDS OF THE CHARITY					
Unrestricted funds			35,003		45,124
Total charity funds	17		35,003		45,124

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 February 2023, and are signed on behalf of the board by:

S Phillips
Trustee

CA ENGLAND AND WALES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

1. General information

The charity is a private company limited by guarantee, registered and incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is West Hill, 61 London Road, Maidstone, Kent, ME16 8TX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from literature sales is recognised when goods are invoiced, when the receipt is probable and the entitlement is established.

- income from fundraising activities is included when receivable.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. Accounting policies *(continued)***Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any residual value.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The amount of guarantee of each member of the company is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
District donations	64,015	64,015	46,478	46,478
Other donations	18,304	18,304	8,150	8,150
	<u>82,319</u>	<u>82,319</u>	<u>54,628</u>	<u>54,628</u>

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Literature sales	623	<u>623</u>	894	<u>894</u>

7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Event costs	8,460	<u>8,460</u>	1,485	<u>1,485</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Expenses from activities to further the charity's objectives	82,808	<u>82,808</u>	47,559	47,559
Support costs	1,795	<u>1,795</u>	1,480	<u>1,480</u>
	<u>84,603</u>	<u>84,603</u>	<u>49,039</u>	<u>49,039</u>

9. Analysis of support costs

	Charity's objectives	Total 2022	Total 2021
	£	£	£
Finance costs	194	<u>194</u>	—
Governance costs	1,601	<u>1,601</u>	1,480
	<u>1,795</u>	<u>1,795</u>	<u>1,480</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>—</u>	<u>79</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,380</u>

CA ENGLAND AND WALES**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 30 SEPTEMBER 2022**

12. Trustee remuneration and expenses

The trustees received no remuneration or expenses from the charity in the current or previous years.

13. Staff costs

The average head count of employees during the year was Nil (2021: Nil)

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 October 2021 and 30 September 2022	788	788
Depreciation		
At 1 October 2021 and 30 September 2022	788	788
Carrying amount		
At 30 September 2022	—	—
At 30 September 2021	—	—

15. Debtors

	2022 £	2021 £
Other debtors	290	400

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	8,800	1,380

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022 £
General funds	£ 45,124	£ 82,942	£ (93,063)	£ 35,003

	At 1 October 2021	Income £	Expenditure £	At 30 September 2021 £
General funds	£ 40,126	£ 55,522	£ (50,524)	£ 45,124

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	43,803	43,803
Creditors less than 1 year	(8,800)	(8,800)
Net assets	35,003	35,003

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—
Current assets	46,504	46,504
Creditors less than 1 year	(1,380)	(1,380)
Net assets	45,124	45,124

COMPANY REGISTRATION NUMBER: 07031475

CHARITY REGISTRATION NUMBER: 1136200

CA ENGLAND AND WALES
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED
30 SEPTEMBER 2022

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CA ENGLAND AND WALES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

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Charity registration number 1136200

Company registration number 07031475

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61 London Road
Maidstone
Kent
ME16 8TX

The trustees

S Hawkins	(Resigned 20 December 2022)
L Glancy	(Resigned 20 December 2022)
S Phillips	(Appointed 6 August 2022)
B Donnelly	(Appointed 3 December 2022)
S D Morris	(Resigned 20 December 2022)
D Beard	(Resigned 4 December 2021)
P Mears	
S Revell	(Appointed 2 October 2021)
J C Stanton	

Independent examiner JA Griggs FCA

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 September 2009 and registered as a charity on 4 June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Objectives and activities

The principal activity of the company during the period was a fellowship of men and women who share their experience, strength and hope so that they may solve their common problem and help others.

Achievements and performance

The main achievements and the performance of the charity have been summarised in the trustee's annual report.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

YEAR ENDED 30 SEPTEMBER 2022

Financial review

As at the year ended 30 September 2022 the total funds were £35,003 (2021: £45,124). The directors have considered the risks faced by the charity in the year and have concluded that the performance was satisfactory.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4 February 2023 and signed on behalf of the board of trustees by:

S Phillips
Trustee

CA ENGLAND AND WALES**COMPANY LIMITED BY GUARANTEE****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CA ENGLAND AND WALES****YEAR ENDED 30 SEPTEMBER 2022**

I report on the financial statements for the year ended 30 September 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of the company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 next statement.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CA ENGLAND AND WALES *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- - the accounting records were not kept in accordance with section 130 of the Companies Act; or
- - the accounts did not accord with the accounting records; or
- - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

JA Griggs FCA
Independent Examiner

Levicks
61 London Road
Maidstone
Kent
ME16 8TX

8 February 2023

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	82,319	82,319	54,628
Other trading activities	6	623	623	894
Total income		<u>82,942</u>	<u>82,942</u>	<u>55,522</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	8,460	8,460	1,485
Expenditure on charitable activities	8	84,603	84,603	49,039
Total expenditure		<u>93,063</u>	<u>93,063</u>	<u>50,524</u>
Net (expenditure)/income and net movement in funds		<u>(10,121)</u>	<u>(10,121)</u>	<u>4,998</u>
Reconciliation of funds				
Total funds brought forward		45,124	45,124	40,126
Total funds carried forward		<u>35,003</u>	<u>35,003</u>	<u>45,124</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2022

	Note	2022 £	£	2021 £	£
CURRENT ASSETS					
Debtors	15	290		400	
Cash at bank and in hand		<u>43,513</u>		<u>46,104</u>	
		43,803		46,504	
CREDITORS: amounts falling due within one year	16	<u>8,800</u>		<u>1,380</u>	
NET CURRENT ASSETS			35,003		45,124
TOTAL ASSETS LESS CURRENT LIABILITIES			35,003		45,124
FUNDS OF THE CHARITY					
Unrestricted funds			35,003		45,124
Total charity funds	17		35,003		45,124

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 February 2023, and are signed on behalf of the board by:

S Phillips
Trustee

CA ENGLAND AND WALES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

1. General information

The charity is a private company limited by guarantee, registered and incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is West Hill, 61 London Road, Maidstone, Kent, ME16 8TX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from literature sales is recognised when goods are invoiced, when the receipt is probable and the entitlement is established.

- income from fundraising activities is included when receivable.

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. Accounting policies *(continued)***Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any residual value.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The amount of guarantee of each member of the company is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
District donations	64,015	64,015	46,478	46,478
Other donations	18,304	18,304	8,150	8,150
	<u>82,319</u>	<u>82,319</u>	<u>54,628</u>	<u>54,628</u>

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Literature sales	623	<u>623</u>	894	<u>894</u>

7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Event costs	8,460	<u>8,460</u>	1,485	<u>1,485</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Expenses from activities to further the charity's objectives	82,808	<u>82,808</u>	47,559	47,559
Support costs	1,795	<u>1,795</u>	1,480	<u>1,480</u>
	<u>84,603</u>	<u>84,603</u>	<u>49,039</u>	<u>49,039</u>

9. Analysis of support costs

	Charity's objectives £	Total 2022 £	Total 2021 £
Finance costs	194	<u>194</u>	—
Governance costs	1,601	<u>1,601</u>	1,480
	<u>1,795</u>	<u>1,795</u>	<u>1,480</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>—</u>	<u>79</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,380</u>

CA ENGLAND AND WALES**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 30 SEPTEMBER 2022**

12. Trustee remuneration and expenses

The trustees received no remuneration or expenses from the charity in the current or previous years.

13. Staff costs

The average head count of employees during the year was Nil (2021: Nil)

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 October 2021 and 30 September 2022	788	788
Depreciation		
At 1 October 2021 and 30 September 2022	788	788
Carrying amount		
At 30 September 2022	—	—
At 30 September 2021	—	—

15. Debtors

	2022 £	2021 £
Other debtors	290	400

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	8,800	1,380

CA ENGLAND AND WALES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021	Income £	Expenditure £	At 30 September 2022 £
General funds	£ 45,124	£ 82,942	£ (93,063)	£ 35,003

	At 1 October 2021	Income £	Expenditure £	At 30 September 2021 £
General funds	£ 40,126	£ 55,522	£ (50,524)	£ 45,124

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	43,803	43,803
Creditors less than 1 year	(8,800)	(8,800)
Net assets	<u>35,003</u>	<u>35,003</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—
Current assets	46,504	46,504
Creditors less than 1 year	(1,380)	(1,380)
Net assets	<u>45,124</u>	<u>45,124</u>