

TRUSTEES REPORT OF CA ENGLAND AND WALES COMPANY NUMBER 7031475
(REGISTERED CHARITY NUMBER 1136200)

Financial year end 30 September 2025

CA England & Wales was incorporated as a company limited by guarantee on 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

- T Pool appointed 7/6/25

RESIGNATIONS OF TRUSTEES/DIRECTORS TO THE EXECUTIVE COMMITTEE

- None recorded

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 service committee 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 Annex 1 shows 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 450 meetings (including online 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 Cocaine Anonymous.

CA England and Wales has a subcommittee that consists 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 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 www.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. The Public Information subcommittee has used innovative methods such as; billboards, cash machine adverts, social media and beer mats to pass information to members of the public. 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 and webchat function is available to support people in obtaining information about CA activities. 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 at least 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 typically attracts 500 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

For the financial period 1 October 2024 to 30 September 2025

- Reserve fund 1/10/24 - £41,104.
- Income generated for the year was £92,060.
- Total expenditure for that year was £89,823.
- Operating surplus of £2,237.
- There is a reserve fund of £43,341.

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 www.cocaineanonymous.org.uk.

The Board of Directors of CA England and Wales

Signed: DG

Chair: Daniel Galloway

Dated: 7/2/26

Annex 1

The Twelve Traditions of Cocaine Anonymous

The twelve traditions comprise the organisational guidelines under which the autonomous groups of C.A. function.

1. Our common welfare should come first; personal recovery depends upon C.A. unity.
2. For our group purpose there is but one ultimate authority — a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants; they do not govern.
3. The only requirement for C.A. membership is a desire to stop using cocaine and all other mind-altering substances.
4. Each group should be autonomous except in matters affecting other groups or C.A. as a whole.
5. Each group has but one primary purpose — to carry its message to the addict who still suffers.
6. A C.A. group ought never endorse, finance, or lend the C.A. name to any related facility or outside enterprise, lest problems of money, property and prestige divert us from our primary purpose.
7. Every C.A. group ought to be fully self-supporting, declining outside contributions.
8. Cocaine Anonymous should remain forever nonprofessional, but our service centers may employ special workers.
9. C.A., as such, ought never be organized; but we may create service boards or committees directly responsible to those they serve.
10. Cocaine Anonymous has no opinion on outside issues; hence the C.A. name ought never be drawn into public controversy.
11. Our public relations policy is based on attraction rather than promotion; we need always maintain personal anonymity at the level of all public media.
12. Anonymity is the spiritual foundation of all our Traditions, ever reminding us to place principles before personalities.

The Twelve Traditions are reprinted with permission of Alcoholics Anonymous World Services, Inc. Permission to reprint and adapt the Twelve Traditions does not mean that A.A. is affiliated with this program. A.A. is a program of recovery from alcoholism. Use of the Traditions in connection with programs and activities which are patterned after A.A. but which address other problems does not imply otherwise.

Charity registration number 1136200 (England and Wales)

Company registration number 07031475

CA ENGLAND AND WALES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

CA ENGLAND AND WALES

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CA ENGLAND AND WALES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 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.

Financial review

As at the year ended 30 September 2025 the total funds were £43,341 (2024: £41,104). The directors have considered the risks faced by the charity in the year and have concluded that the performance was satisfactory.

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Mears

D Galloway

B D Donnelly (Resigned 5 October 2024)

Dr S Phillips (Resigned 7 December 2024)

T H B Pool (Appointed 7 June 2025)

L Britton (Appointed 1 February 2025)

The trustees' report was approved by the Board of Trustees.

D Galloway

Trustee

15 February 2026

CA ENGLAND AND WALES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CA ENGLAND AND WALES

I report to the trustees on my examination of the financial statements of CA England and Wales (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

JA Griggs FCA
Independent Examiner
Levicks

61 London Road
Maidstone
Kent
ME16 8TX

Dated: 12 March 2026

CA ENGLAND AND WALES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	3	67,781	40,051
Income from charitable activities	4	-	1,984
Other income	5	24,279	26,957
Total income		92,060	68,992
Expenditure on:			
Raising funds	6	2,172	5,377
Charitable activities	7	87,651	45,528
Total expenditure		89,823	50,905
Net income and movement in funds		2,237	18,087
Reconciliation of funds:			
Fund balances at 1 October 2024		41,104	23,017
Fund balances at 30 September 2025		43,341	41,104

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

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	283		276	
Cash at bank and in hand		44,798		43,815	
		<u>45,081</u>		<u>44,091</u>	
Creditors: amounts falling due within one year	13	(1,740)		(2,987)	
Net current assets			43,341		41,104
			<u>43,341</u>		<u>41,104</u>
The funds of the charity					
Unrestricted funds	14		43,341		41,104
			<u>43,341</u>		<u>41,104</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 15 February 2026

D Galloway
Trustee

Company registration number 07031475 (England and Wales)

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

CA England and Wales is a private company limited by guarantee incorporated in England and Wales. The registered office is 61 London Road, Maidstone, Kent, ME16 8TX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
District donations	60,150	35,083
Other general grants	619	1,500
Other donations	7,012	3,468
	<u>67,781</u>	<u>40,051</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Literature sales	-	1,984
	<u>-</u>	<u>1,984</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Convention income	24,279	26,957
	<u>24,279</u>	<u>26,957</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Motor and travel expenses	2,172	5,377
	<u>2,172</u>	<u>5,377</u>

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Public information	33,154	20,112
Computer expenses	1,115	3,159
Insurance	560	623
Helpline costs	5,258	3,799
Donations	27,492	5,024
Event costs	16,398	10,679
	<u>83,977</u>	<u>43,396</u>
Share of support and governance costs (see note 8)		
Support	3,674	2,132
	<u>87,651</u>	<u>45,528</u>
Analysis by fund		
Unrestricted funds	<u>87,651</u>	<u>45,528</u>

8 Support costs allocated to activities

	2025 £	2024 £
Bank charges	344	332
Examination fees	1,740	1,680
Legal and professional	1,590	120
	<u>3,674</u>	<u>2,132</u>
Analysed as		
Charitable activities	<u>3,674</u>	<u>2,132</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	283	276

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,740	2,987

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024 £	Incoming resources £	Resources expended £	At 30 September 2025 £
General funds	41,104	92,060	(89,823)	43,341
Previous year:	At 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
General funds	23,017	68,992	(50,905)	41,104

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 30 September 2025:	
Current assets/(liabilities)	43,341
	<u>43,341</u>
	<u>43,341</u>
	Unrestricted funds 2024 £
At 30 September 2024:	
Current assets/(liabilities)	41,104
	<u>41,104</u>
	<u>41,104</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Charity registration number 1136200 (England and Wales)

Company registration number 07031475

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CA ENGLAND AND WALES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

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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.

Financial review

As at the year ended 30 September 2025 the total funds were £43,341 (2024: £41,104). The directors have considered the risks faced by the charity in the year and have concluded that the performance was satisfactory.

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Mears

D Galloway

B D Donnelly (Resigned 5 October 2024)

Dr S Phillips (Resigned 7 December 2024)

T H B Pool (Appointed 7 June 2025)

L Britton (Appointed 1 February 2025)

The trustees' report was approved by the Board of Trustees.

D Galloway

Trustee

15 February 2026

CA ENGLAND AND WALES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CA ENGLAND AND WALES

I report to the trustees on my examination of the financial statements of CA England and Wales (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
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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 financial statements to be reached.

JA Griggs FCA
Independent Examiner
Levicks

61 London Road
Maidstone
Kent
ME16 8TX

Dated: 12 March 2026

CA ENGLAND AND WALES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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Other income	5	24,279	26,957
Total income		92,060	68,992
Expenditure on:			
Raising funds	6	2,172	5,377
Charitable activities	7	87,651	45,528
Total expenditure		89,823	50,905
Net income and movement in funds		2,237	18,087
Reconciliation of funds:			
Fund balances at 1 October 2024		41,104	23,017
Fund balances at 30 September 2025		43,341	41,104

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

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	283		276	
Cash at bank and in hand		44,798		43,815	
		<u>45,081</u>		<u>44,091</u>	
Creditors: amounts falling due within one year	13	(1,740)		(2,987)	
Net current assets			43,341		41,104
			<u>43,341</u>		<u>41,104</u>
The funds of the charity					
Unrestricted funds	14		43,341		41,104
			<u>43,341</u>		<u>41,104</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 15 February 2026

D Galloway
Trustee

Company registration number 07031475 (England and Wales)

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

CA England and Wales is a private company limited by guarantee incorporated in England and Wales. The registered office is 61 London Road, Maidstone, Kent, ME16 8TX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
District donations	60,150	35,083
Other general grants	619	1,500
Other donations	7,012	3,468
	<u>67,781</u>	<u>40,051</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Literature sales	-	1,984
	<u>-</u>	<u>1,984</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Convention income	24,279	26,957
	<u>24,279</u>	<u>26,957</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Motor and travel expenses	2,172	5,377
	<u>2,172</u>	<u>5,377</u>

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Public information	33,154	20,112
Computer expenses	1,115	3,159
Insurance	560	623
Helpline costs	5,258	3,799
Donations	27,492	5,024
Event costs	16,398	10,679
	<u>83,977</u>	<u>43,396</u>
Share of support and governance costs (see note 8)		
Support	3,674	2,132
	<u>87,651</u>	<u>45,528</u>
Analysis by fund		
Unrestricted funds	<u>87,651</u>	<u>45,528</u>

8 Support costs allocated to activities

	2025 £	2024 £
Bank charges	344	332
Examination fees	1,740	1,680
Legal and professional	1,590	120
	<u>3,674</u>	<u>2,132</u>
Analysed as		
Charitable activities	<u>3,674</u>	<u>2,132</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	283	276

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,740	2,987

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024 £	Incoming resources £	Resources expended £	At 30 September 2025 £
General funds	41,104	92,060	(89,823)	43,341
Previous year:	At 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
General funds	23,017	68,992	(50,905)	41,104

CA ENGLAND AND WALES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 30 September 2025:	
Current assets/(liabilities)	43,341
	<u>43,341</u>
	<u>43,341</u>
	Unrestricted funds 2024 £
At 30 September 2024:	
Current assets/(liabilities)	41,104
	<u>41,104</u>
	<u>41,104</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).