

# Caister Community Support

England & Wales - Charity number 213710

## Details

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Other names	CAISTER NEXT YARMOUTH UNITED CHARITIES, CAISTER CHARITIES
Status	Registered
Legal form	Other
Registered	1962-12-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 11 Chapman Avenue  
Caister-On-Sea  
Great Yarmouth  
NR30 5HS

Phone 01493721347

Email [michaeldoyle39@sky.com](mailto:michaeldoyle39@sky.com)

## Activities

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**Objects:** SEE INDIVIDUAL CONSTITUENTS

**Activities:** Relief of Need

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People

## Geography

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- **Area of benefit:** ANCIENT PARISH OF CAISTER NEXT YARMOUTH
- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,604	£16,254	-	-
2024-03-31	£330,242	£9,511	-	-
2023-03-31	£550,673	£6,350	£740,179	0
2022-03-31	£398,576	£223,539	-	-
2021-03-31	£2,602	£8,963	-	-

## Trustees

Name	Role	Appointed
<b>BRIAN LAWN</b>	Chair	
Ann Grace Lawn		2015-05-01
Peter Moss		2021-09-29
REVEREND DAVID WELLS		2018-05-18
ROSEMARY HORROCKS		2015-05-01
Robert James Coe		2015-05-01

## Linked charities

- JOHN BAXTER (213710-1)
- SIR WILLIAM PASTON FOR THE POOR (213710-10)
- UNKNOWN DONOR (213710-11)
- MARY MARIA BAXTER (213710-2)
- WILLIAM WOMACK BRANFORD (213710-3)
- THOMAS CLOWES THE ELDER FOR WIDOWS (213710-4)
- HENRY GIBSON JALLAND (213710-5)
- POOR'S ALLOTMENT (213710-6)
- ELIZABETH BLENNERHAYSETT (213710-7)
- WILLIAM CROW (213710-8)
- MARY HILL (213710-9)

**Caister Community Support**

England & Wales - Charity number 213710

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# Accounts

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Charity registration number 213710

**CAISTER COMMUNITY SUPPORT  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# CAISTER COMMUNITY SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Brian Lawn  
Mr Peter Moss  
Cllr. Donna Kay Hammond  
Rev. David Wells  
Mrs Rosemary Harrocks  
Mrs Ann Grace Lawn  
Mr Robert Coe  
Mr Brian Herring

**Charity number**

213710

**Principal address**

11 Chapman Avenue  
Caister on Sea  
Great Yarmouth  
NR30 5HS

**Independent examiner**

Sotos Christophi FCCA  
Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

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# CAISTER COMMUNITY SUPPORT

## CONTENTS

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	<b>Page</b>
Trustees report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Statement of cash flows	5
Notes to the financial statements	6 - 11

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# CAISTER COMMUNITY SUPPORT

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

---

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 Charities Act 2011 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 relief of need within the Parish of Caister on Sea with West Caister.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Financial review

The final instalment of £300,000 from the sale of the field was received in May 2023.

#### Investment policy

The Trustees invest available funds to provide a source of income to cover applications for relief, without reducing their working capital.

No further investments were made in this financial year. Funds were placed on a short term deposit with Lloyds Bank plc and Barrett & Cooke during April 2024.

#### Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Brian Lawn  
Mr Peter Moss  
Cllr. Donna Kay Hammond  
Rev. David Wells  
Mrs Rosemary Harrocks  
Mrs Ann Grace Lawn  
Mr Robert Coe  
Mr Brian Herring

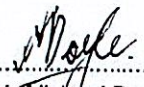
#### Political and Charitable Donations

No political or financial donations have been made during the last financial period.

#### Policy on the inclusion of all people

The charity has a policy of engaging with all people, with no regard to their gender, ethnic background, colour, physical or mental ability and age.

The Trustees report was approved by the Board of Trustees.

  
.....  
Mr Michael Doyle  
Secretary

Date: 28/3/25  
.....

  
.....  
Mr Brian Lawn  
Chair

# CAISTER COMMUNITY SUPPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAISTER COMMUNITY SUPPORT

---

I report to the Trustees on my examination of the financial statements of Caister Community Support (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 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.



**Sotos Christophi FCCA**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 02/04/2025

# CAISTER COMMUNITY SUPPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	3	500	-
Charitable activities	4	300,000	552,000
Investments	5	29,742	(1,328)
Other income	6	-	1
<b>Total income</b>		<u>330,242</u>	<u>550,673</u>
<b>Expenditure on:</b>			
Charitable activities	7	9,437	6,350
Other expenditure	8	74	-
<b>Total expenditure</b>		<u>9,511</u>	<u>6,350</u>
<b>Net income and movement in funds</b>		<u>320,731</u>	<u>544,323</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>740,179</u>	<u>195,856</u>
<b>Fund balances at 31 March 2024</b>		<u>1,060,910</u>	<u>740,179</u>

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

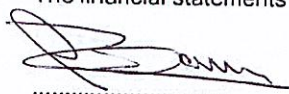
# CAISTER COMMUNITY SUPPORT

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Investments	12		61,517		58,534
<b>Current assets</b>					
Cash at bank and in hand		1,002,513		683,205	
<b>Creditors: amounts falling due within one year</b>	13				
		(3,120)		(1,560)	
<b>Net current assets</b>			999,393		681,645
<b>Total assets less current liabilities</b>			1,060,910		740,179
<b>Net assets excluding pension liability</b>			1,060,910		740,179
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Unrestricted funds			1,060,910		740,179
			<u>          </u>		<u>          </u>
			<u>1,060,910</u>		<u>740,179</u>

The financial statements were approved by the Trustees on 28/3/25



Mr Brian Lawn  
Chair

# CAISTER COMMUNITY SUPPORT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		292,549		547,276
<b>Investing activities</b>					
Investments		(2,983)		(58,534)	
Investment income received		29,742		(1,328)	
<b>Net cash generated from/(used in) investing activities</b>			26,759		(59,862)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			319,308		487,414
Cash and cash equivalents at beginning of year			683,205		195,791
<b>Cash and cash equivalents at end of year</b>			1,002,513		683,205

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# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Caister Community Support is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 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.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 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.

### 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.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	500	-

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Field Sale	300,000	552,000

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dividends received	147	10
Revaluation of Investments	2,907	(1,338)
Interest receivable	26,688	-
	<u>29,742</u>	<u>(1,328)</u>

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	1

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	2024	2023
	£	£
<b>Direct costs</b>		
Distributions	1,559	2,461
Assistance Grants	1,248	830
Secretary's Fees	300	300
Office Expenses	70	30
Bank charges	30	36
Insurance	190	440
Accountant's Fees	1,685	1,560
Computer expenses	55	55
Donations	4,300	500
Stock Exchange Licenses	-	138
	<u>9,437</u>	<u>6,350</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>9,437</u>	<u>6,350</u>

### 8 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of investments	<u>74</u>	<u>-</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:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

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

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Taxation

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

### 12 Fixed asset investments

	<b>Barratt &amp; Cooke Investments £</b>
<b>Cost or valuation</b>	
At 1 April 2023	58,534
Valuation changes	2,983
	<hr/>
At 31 March 2024	61,517
	<hr/>
<b>Carrying amount</b>	
At 31 March 2024	61,517
	<hr/> <hr/>
At 31 March 2023	58,534
	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Accruals and deferred income	3,120	1,560
	<hr/> <hr/>	<hr/> <hr/>

### 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.

	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	740,179	330,242	(9,511)	1,060,910
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous year:</b>				
	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	195,856	550,673	(6,350)	740,179
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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<b>16 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	320,731	544,323
Adjustments for:		
Investment income recognised in statement of financial activities	(29,742)	1,328
Movements in working capital:		
(Increase)/decrease in debtors	-	65
Increase in creditors	1,560	1,560
	<u>292,549</u>	<u>547,276</u>
<b>Cash generated from operations</b>	<b><u>292,549</u></b>	<b><u>547,276</u></b>

### 17 Analysis of changes in net funds

The charity had no material debt during the year.

**Caister Community Support**

England & Wales - Charity number 213710

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# Accounts

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Charity registration number 213710

**CAISTER COMMUNITY SUPPORT  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# CAISTER COMMUNITY SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mr Brian Lawn  
Mr Peter Moss  
Cllr. Donna Kay Hammond  
Rev. David Wells  
Mrs Rosemary Harrocks  
Mrs Ann Grace Lawn  
Mr Robert Coe  
Mr Brian Herring

**Charity number**

213710

**Principal address**

11 Chapman Avenue  
Caister on Sea  
Great Yarmouth  
NR30 5HS

**Independent examiner**

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Aston Shaw Limited  
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# CAISTER COMMUNITY SUPPORT

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	6
Notes to the financial statements	7 - 12

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# CAISTER COMMUNITY SUPPORT

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

---

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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 Charities Act 2011 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 relief of need within the Parish of Caister on Sea with West Caister.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Financial review**

The increase in income is due to further receipts from the sale of the field to developers. The payment of the second instalment of £300,000 was made in May 2022. An agreed payment of £252,000 was made in lieu of overage payments of 2%, which would have been paid on the sale of each property.

The final payment of £300,000 is due to be made in May 2023.

### **Investment policy**

The Trustees invest available funds to provide a source of income to cover applications for relief, without reducing their working capital.

£500,000 was placed on short term deposit with Lloyds Bank plc £60,000 was placed with stock brokers Baret & Cooke for investment in stocks and shares.

### **Structure, governance and management**

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Brian Lawn

Mr Peter Moss

Cllr. Donna Kay Hammond

Rev. David Wells

Mrs Rosemary Harrocks

Mrs Ann Grace Lawn

Mr Robert Coe

Mr Brian Herring

### **Political and Charitable Donations**

No political or financial donations have been made during the last financial period.

### **Policy on the inclusion of all people**

The charity has a policy of engaging with all people, with no regard to their gender, ethnic background, colour, physical or mental ability and age.


**CAISTER COMMUNITY SUPPORT**

**TRUSTEES REPORT (CONTINUED)**

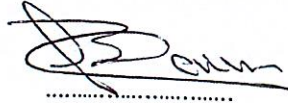
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees report was approved by the Board of Trustees.

  
.....  
Mr Michael Doyle  
Secretary

Date: 26/3/25.....

  
.....  
Mr Brian Lawn  
Chair

# CAISTER COMMUNITY SUPPORT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAISTER COMMUNITY SUPPORT

---

I report to the Trustees on my examination of the financial statements of Caister Community Support (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 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.



**Sotos Christophi FCCA**

Aston Shaw Limited  
Chartered Certified Accountants  
The Union Building, 51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 02/04/2025

# CAISTER COMMUNITY SUPPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

---

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	3	-	65
Charitable activities	4	552,000	398,355
Investments	5	(1,328)	156
Other income	6	1	-
		<hr/>	<hr/>
<b>Total income</b>		<b>550,673</b>	<b>398,576</b>
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	7	-	219,525
Charitable activities	8	6,350	4,014
		<hr/>	<hr/>
<b>Total expenditure</b>		<b>6,350</b>	<b>223,539</b>
		<hr/>	<hr/>
<b>Net income and movement in funds</b>		<b>544,323</b>	<b>175,037</b>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2022		195,856	20,819
		<hr/>	<hr/>
<b>Fund balances at 31 March 2023</b>		<b>740,179</b>	<b>195,856</b>
		<hr/>	<hr/>

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

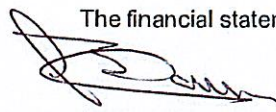
# CAISTER COMMUNITY SUPPORT

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Investments	12		58,534		-
<b>Current assets</b>					
Debtors	13	-		65	
Cash at bank and in hand		683,205		195,791	
		<u>683,205</u>		<u>195,856</u>	
<b>Creditors: amounts falling due within one year</b>	14	(1,560)		-	
<b>Net current assets</b>			681,645		195,856
<b>Total assets less current liabilities</b>			<u>740,179</u>		<u>195,856</u>
<b>Net assets excluding pension liability</b>			<u>740,179</u>		<u>195,856</u>
			<u><u>740,179</u></u>		<u><u>195,856</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			740,179		195,856
			<u>740,179</u>		<u>195,856</u>
			<u><u>740,179</u></u>		<u><u>195,856</u></u>

The financial statements were approved by the Trustees on 28/3/25



Mr Brian Lawn  
Chair

# CAISTER COMMUNITY SUPPORT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	17		547,276		174,816
<b>Investing activities</b>					
Purchase of investments		(58,534)		-	
Investment income received		(1,328)		156	
<b>Net cash (used in)/generated from investing activities</b>			(59,862)		156
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			487,414		174,972
Cash and cash equivalents at beginning of year			195,791		20,819
<b>Cash and cash equivalents at end of year</b>			683,205		195,791

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# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Caister Community Support is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 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.

#### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 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.

### 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.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	-	65

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Field Sale	552,000	400,000
Reduction of Sales Value Insurance	-	(1,645)
	<u>552,000</u>	<u>398,355</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Dividends received	10	-
Revaluation of Investments	(1,338)	-
Interest receivable	-	156
	<u>(1,328)</u>	<u>156</u>

### 6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	1	-
	<u>1</u>	<u>-</u>

### 7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Legal Fees	-	10,000
Agents Fees	-	209,250
Survey Work	-	275
	<u>-</u>	<u>219,525</u>

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 8 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Distributions	2,461	720
Assistance Grants	830	722
Secretary's Fees	300	300
Office Expenses	30	240
Bank charges	36	102
Insurance	440	450
Accountant's Fees	1,560	1,480
Computer expenses	55	-
Donations	500	-
Stock Exchange Licenses	138	-
	<u>6,350</u>	<u>4,014</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>6,350</u>	<u>4,014</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:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

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.

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 12 Fixed asset investments

	Barratt & Cooke Investments £
<b>Cost or valuation</b>	
At 1 April 2022	-
Additions	60,000
Valuation changes	(1,466)
	<hr/>
At 31 March 2023	58,534
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	58,534
	<hr/> <hr/>
At 31 March 2022	-
	<hr/> <hr/>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	-	65
	<hr/> <hr/>	<hr/> <hr/>

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,560	-
	<hr/> <hr/>	<hr/> <hr/>

### 15 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 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	195,856	550,673	(6,350)	740,179
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous year:</b>				
	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	20,819	398,576	(223,539)	195,856
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# CAISTER COMMUNITY SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

<b>17 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Surplus for the year	544,323	175,037
Adjustments for:		
Investment income recognised in statement of financial activities	1,328	(156)
Movements in working capital:		
Decrease/(increase) in debtors	65	(65)
Increase in creditors	1,560	-
<b>Cash generated from operations</b>	<u>547,276</u>	<u>174,816</u>

### 18 Analysis of changes in net funds

The charity had no material debt during the year.

**Caister Community Support**

England & Wales - Charity number 213710

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# Accounts

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# **CAISTER NEXT YARMOUTH UNITED CHARITIES**

CHARITY REGISTRATION NUMBER 213710

## **Trustees Report for the Year Ended 31<sup>st</sup> March 2022**

### **Principle Activities**

The relief of need within the Parish of Caister on Sea with West Caister.

### **Income and Expenditure**

The increase in Income is due to the sale of a field to developers. The initial payment made amounted to £398,355. This was offset by increased Expenditure of £221,004.80, comprising of Legal Fees, Agents Fees and Accountants Fees.

A further receipt amounting to £300,000 was made in May 2022 and the final payment of £300,000 is due to be made in May 2023.

### **Investment Policy**

The Trustees invest available funds to provide a source of income to cover applications for relief, without reducing their working capital

Due to the low returns on investments in the current financial climate, no investments have been made during this financial year. Contact has been made with local financial advisors regarding future investment plans.

### **Political and Charitable Donations**

No political or financial donations have been made during the last financial period.

### **Policy on the inclusion of all people**

The charity has a policy of engaging with all people, with no regard to their gender, ethnic background, colour, physical or mental ability and age.

This report was agreed by the Trustees at a General Meeting on the 16th December 2022

Signed on behalf of the Charity Trustees

B Lawn

Chair of Trustees

**Caister United Charities**

**Charity Registration Number: 213710**

**Income and Expenditure Account for the Year Ended 31st Mar**

	2022		20
	£	£	£
<b><u>Income</u></b>			
<u>Rents Received</u>			
Wayleave	0.00		550.00
Hirst Farms	0.00		488.75
<u>Total Rents Received</u>		0.00	
<u>Sale of Asset</u>			
Field	400,000.00		0.00
Reduction of Sales Value Insurance	(1,645.00)		0.00
	398,355.00		0.00
<u>Cost of Sale of Asset</u>			
Legal Fees	(10,000.00)		(6,000.00)
Agents Fees	###		0.00
Survey Work	(275.00)		0.00
<u>Total Receipts From Sale</u>		178,830.20	
Donation		65.00	
Interest Received		156.00	
<u>Total Income</u>		179,051.20	
<b><u>Expenditure</u></b>			
Distributions		720.00	
Assistance Grants		722.30	
Secretary's Fees		300.00	
Office Expenses		240.00	
Bank Charges		102.00	
Insurance		450.14	
Accountants Fees		1,480.00	
<u>Total Expenditure</u>		4,014.44	
<u>Excess Expenditure Over Income</u>		175,036.76	

**Caister United Charities**

**Charity Registration Number: 213710**

**Balance Sheet as at 31st March 2022**

	<b>2022</b>		<b>20</b>
	£	£	£
<b><u>Assets</u></b>			
<u>Sundry Debtor</u> HMRC VAT		64.29	
<u>Cash in Hand &amp; At Bank</u>			
Lloyds Bank Current A/c	195,731.34		7,442.20
Lloyds Bank Deposit A/c 2yr	0.00		13,000.00
Lloyds Bank Deposit A/c 1yr	0.00		0.00
Petty Cash	60.00		60.00
		195,791.34	
<b><u>Total Assets</u></b>		<u>195,855.63</u>	
<b><u>Explained By:</u></b>			
<u>Excess Income Over (Expenditure)</u>			
Prior Years Cumulative		20,818.87	
Current Year		175,036.76	
<b><u>Cumulative Excess Income Over (Expenditure)</u></b>		<u>195,855.63</u>	

**Signed**

**Date**

**B Lawn - Chairman**

**M Doyle - Secretary**

**ch 2022**

<b>21</b>
£
1,038.75
(6,000.00)
1,291.66
271.75
(3,397.84)
450.00
1,870.73
150.00
40.00
0.00
452.07
0.00
2,962.80
(6,360.64)

<b>21</b>
£
316.67
20,502.20
20,818.87
27,179.46 (6,360.59)
20,818.87

## INDEPENDANT EXAMINERS'S REPORT

TO THE TRUSTEES OF  
CAISTER UNITED CHARITIES

on the Accounts  
for the year ended 31<sup>st</sup> March 2022

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3) (a) of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(B) of the Act); and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

*20th March 2023*

171 High Street  
Gorleston  
Great Yarmouth  
Norfolk  
NR31 6RG

*Ashley Nichol Ltd (CO)*

ASHLEY NICHOL & CO (CO)