

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales · Charity number 280014

Details

Status Registered

Legal form Other

Registered 1980-05-15

Register [View on the Charity Commission register](#)

Contact

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Caister-On-Sea
Great Yarmouth
Norfolk
NR30 5ER

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Email caister.cca.chair@gmail.com

Website www.caistercommunityassociation.org.uk

Activities

Objects: THE OBJECTS OF THE ASSOCIATION ARE TO: A) PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, NATIONALITY, AGE, DISABILITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; B) ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREAFTER CALLED 'THE CENTRE?') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE ABOVE OBJECTS; C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION. THE AREA OF BENEFIT SHALL BE THE AREA OF CAISTER PARISH COUNCIL AND WEST CAISTER

Activities: The CCA manages the Caister Community Centre. Local community based groups and organisations use the facilities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CAISTER ON SEA, WEST CAISTER AND NEIGHBOURHOOD
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£53,138	£75,817	-	-
2024-01-31	£72,837	£82,139	-	-
2023-01-31	£58,252	£63,643	-	-
2022-01-31	£27,285	£43,023	-	-
2021-01-31	£31,143	£51,760	-	-

Trustees

Name	Role	Appointed
Michael Alun Creed	Chair	2024-06-13
Chad Bilyard		2025-07-03
Jillian B Hopping		2024-06-13
Patricia Elizabeth Creed		2024-06-13
Paul Jackson		2022-10-04
Raymond Banwell		2024-06-13
Sally Crane		2025-07-03
Stephen Neil Holland		2024-06-13

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales - Charity number 280014

Accounts

CAISTER COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025



CAISTER COMMUNITY ASSOCIATION
CAISTER COMMUNITY CENTRE
BEACH ROAD
CAISTER ON SEA
GREAT YARMOUTH
NORFOLK NR30 5ER

Email: caister.cca.secretary@gmail.com

CAISTER COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Jackson Mrs SA Brown Mr M A Creed Mr R Banwell Mr K Ivins Mr D K Shackelford Mrs P E Creed Mr S N Holland Mr M Trudgill Mrs J B Hopping	(Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024) (Appointed 13 June 2024)
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Charity number (England and Wales) 280014

Principal address Caister Community Centre
Beach Road
Caister-On-Sea
Norfolk
England
NR30 5ER

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

Bankers Lloyds Bank Plc
1-2 King Street
Great Yarmouth
Norfolk
NR30 2BA

CAISTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

BACKGROUND TO THE REPORT OF THE TRUSTEES

The Trustees, appointed at the Caister Community Association Annual General Meeting held on 13th June 2024 present the report with the financial statements of the charity for the year ended 31st January 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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).

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Objectives and activities

The Caister on Sea Community Association (CCA) manages the Caister Community Centre. The Centre exists to improve the quality of life for local people by offering activities and services which provide a range of educational, recreational, cultural and social opportunities and engagement. Rooms are available to the community and information is provided to users and the community on a wide range of matters. It is a place people from all backgrounds come to socialise, learn, engage and enjoy.

Public benefit

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services.

Activities for achieving objectives

The Year 2024/25 saw Caister Community Centre and the associated business of Caister Community Association Social Club Ltd able to return to the original objective of providing services for the public benefit with the village of Caister on Sea.

During the year the priority of the Trustees board has been to improve the facilities for the provision for Community events within the Charity premises at Caister Community Centre. To deliver, this the decision was taken to invest charity funds in capital projects to renovate and refurbish the car park and frontage of the building. In addition, electrical works have been completed to ensure ongoing safety compliance. General maintenance has included refurbishment of tables both external and internal and planting of the garden area. These refurbishments were completed by the end of January 2025.

The previously refurbished "Community Rooms" have seen continued uptake of usage and hosted the following activities: Several fitness and wellbeing groups; East Norfolk Taekwondo, Pilates, Yoga and Chi gong Gentle Exercise. A fortnightly Arts and Crafts needle felting and pastel drawing group. AA, Seabreeze Group, Child Sensory Classes, Baby and Child First Aid Class

In addition, they have also hosted several single hire events including Abba show rehearsals, Baby showers, Children's birthday parties, Road shows.

Other local community organisations utilised the Community Centre for the regular meetings of their groups:

Caister Women's Institute, Great Yarmouth Bird Club and Caister Wellbeing Support Group holding their monthly meetings in the Centre Function Room.

The Charity continues to offer a weekly Community Coffee Morning and Warm Spot primarily funded by the charity, for which we secured additional grant funding from Caister Cares. In addition, for the benefit of those attending our local Community Police Officer attends monthly thereby providing a forum for communications with the village residents.

Trustee Sally Brown developed the charity website: www.caistercommunityassociation.org.uk (launched in early February 2024). The website includes content "About Us" for the Charity, a "What's On" Guide, Room Hire and Gallery of the Community Centre Facilities, Volunteer Vacancies, and outlines the Charity's relationship with the Caister Social Club. The Website delivers a digital platform in addition to our social media presence on Facebook which is also used to promote communitybased content relating to the village of Caister on Sea our "area of benefit".

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Review of activities

Since the appointment of the current Trustees at the AGM held on June 13th 2024, we have continued the primary focus of the previous Trustees to re-establish Caister Community Association, the Charity, within the local community.

Following resolution of the dispute in October 2022 the Charity Commission Regulatory Compliance Team issued the Trustees with an Action Plan (issued to the Charity is November 2022) requiring us to provide evidence that the charity was being run in accordance with their regulations. This covered reviewing all requirements, aspects of and overall charity governance, with regular progress reports to the Commission. Just prior to 2023 AGM, on submission of a complete summary report to the Commission we were pleased to receive advice that they were satisfied with the evidence provided and their case with the Charity was closed. There were other recommendations from the Commission which we have been working on throughout the year, we now have the required Policies and Procedures documented and in practice.

Financial controls have been put in place, as has a revised Charity's reserves procedure which enables us to understand the funds available for distribution after operating costs including building maintenance and developments. Utility costs continue to be the biggest challenge; however, the Charity has been working with "Utility Aid" a broker specializing in charities who have been able to provide us access to competitive rates and significant utility savings.

In agreement with the Social Club, the Occupational License and Covenant between the Charity and the CCA Social Club Ltd have been reviewed and updated to improve clarity, to bring them up to date, and the rental fees payable by the Social Club have been increased in line with the operation costs of the Centre, particularly in relation to utility spend.

The Charity Premises have undergone all necessary safety inspections and further remedial actions have been taken as required.

The Charity has been able to support several worthwhile activities within the community with both financial support and by offering premises for events. Beneficiaries include the Caister Lifeboat, Great Yarmouth Rotary Club (which covers Caister on Sea), Caister United Football Club, Caister Winter Wonderland. We continue to work with other community charities based within the village as part of the "Caister Cares" Forum, to support their aims and deliver additional services.

As well as developing the website our Social Media presence via our Facebook page continues to grow both in terms of post reach, content interaction and an increasing number of followers. Information about the Charity and forthcoming events at the Community Centre are posted, as well as supporting other local community groups whose posts are shared.

The Social Club has been able to trade without restrictions and has made space available within the function room and garden in all supporting 65 events during the year, mainly local groups, adult & children's parties, wakes, quiz nights, summer BBQ's, live music events, wedding receptions, Tea Dances and Halloween and Christmas parties. We respect the hard work of those who are responsible for the running of the Social Club, the volunteers on the Social Club Committee and the staff. Both the Charity and Social Club teams are working together to ensure the arrangements we have remain successful and benefit the community.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Chair's Report

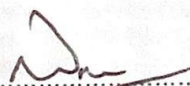
I am incredibly proud of the hard work, commitment and achievements of all the Trustee team since their appointment. All have continued to dedicate time and work tirelessly during the period of this report. The Trustees appointed on the 13th June 2024 have continued to work to deliver on the previous committees objectives. Those being; to retain the Charity's status as a UCA Members Charity as it has been since its inception, to deliver the requirements of the Charity Commission in respect of the management of the Charity, to reestablish the Charity within the local community, to refurbish and repurpose areas of the premises at Caister Community Centre to facilitate an improved user experience, and to reestablish the relationship with Caister Social Club working together to deliver a safe and inclusive social space for Members and the community to enjoy.

The income generated from the community-based activities for the year returned £6,581. Several further areas of refurbishment or improvement have been identified for the coming year(s) as funds become available including refurbishment of the Function Room Toilets, replacement of the vinyl flooring in the Function Room as currently this poses a trip hazard and replacement of the front door as this is now beyond repair and poses difficulty for the bar staff when locking and unlocking the premises.

The combined achievements of the previous committee over the period of their Trusteeship have laid a solid foundation on which the new Trustees of the board can build, to take the Charity forward, to continue the work of the charity at Caister Community Centre, and to deliver further benefit to the community.

M. Creed.

Chair.



Dated

27/5/25

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

Achievements and performance

Financial Review

The Charity's income for the year comprises of the distributable profit (by way of Gift Aid) from the Social Club from the previous year's 2023/24 (£17,167), the income generated through room hire (£7,181) plus VAT refunds (£7,446), membership fees (£5,722) and miscellaneous income and donations (£1,781). Occupational Licence fees (rent) from Caister Social Club Ltd is set at £2,085 per month (£25,020). Total annual income for 2024/25 was £64,317 (2023/24: £64,144). At the start of the financial year, the Charity had £74,790 Total Funds, with a closing balance of £80,249 on 31st January 2025.

There was steady income throughout the year from Room Hire. In Q1 (£3,175), for Q2 (£1,622) and for Q3 (£838) and Q4 (£1,545). The main areas of expenditure were Utilities (£16,825) and the capital invested on the refurbishment of the car park and frontage of the building (£13,080). The associated Caister Community Social Club Ltd continued to trade and made an operating profit of £12,581, which after reconciling upkeep costs for maintaining the building for the Charity of £21,106 resulted in an outstanding payment due to the Social Club of £8,525.

Policy on Grant Making

The Charity's grant making policy targets improving or maintaining the quality of life for the residents of Caister. It is primarily aimed at providing funds for the purchase of equipment and/or capital funding. The budget for grants is regularly reviewed by the Trustee Committee and is being based on surplus funds after future development and maintenance and running costs have been budgeted for.

Reserves Policy

The reserves are made up from the income received from hire fees from users, donations, fundraising events and sponsorship. A costs-based formula was adopted in September of 2023 for calculating and apportioning reserves. The Reserve has been set at £55,000 based on current operating costs. The apportionment of the reserves will continue to be reviewed annually; however, the preferred reserve amount remains as a year's projected running costs.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Risk Management

Risk management is a major priority of the Trustees. The Trustee's focus is to regularly consider the major risks to which the Charity is exposed, particularly those related to operational, financial matters, health and safety and charity law. The case for changing the structure to a Charitable Incorporated Organisation (CIO) remains unproven and should the position change, as a members' charity the benefits need to be explained to the members for their approval.

The most significant risk posed to the Charity at the present time is that of Energy costs caused by the price rises in the global energy markets because of the pandemic and ongoing war in Ukraine.

The matter of Trustees' personal liability is and will remain covered by appropriate insurance.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in Operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Governing Document

Caister Community Association is an unincorporated registered charity (Registration number 280014), it is a Members' Charity and is managed by a member elected board of Trustees. Established 15th May 1980.

The governing document is the Constitution adopted 17/03/1980 as amended on 20th November 1997, as amended and adopted at a General Meeting of the Association held on 15th April 2010, having been approved at a Management Committee meeting on 9th July 2009.

Methods used to recruit and appoint new Charity Trustees

The details of the Constitutional Provisions for appointment are as follows:-

"All members of the Management Committee shall retire from office together at the conclusion of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed by the members with the power to vote. If casual vacancies occur among the elected members of the Management Committee, it shall have power to fill these from among the members of the Association, provided that the number of co-opted members shall not exceed one quarter of the total number of members elected. No persons under the age of eighteen shall be FULL MEMBERS of the Management Committee but such persons may be elected without the right to vote. Affiliated Groups can nominate one individual representative, as can Caister Parish Council, and that representative has the right to attend and vote at General meetings only."

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Induction and training of trustees

Trustees are provided with copies of the necessary governance and guidance documents to enable them to understand the organisation, charity law and duties as Trustees. The Charity has a Conflict-of-interest Policy and a Code of Conduct Policy which Trustees are asked to abide by to effectively fulfil their role.

Organisational structure and decision making

The CCA is an Unincorporated Charitable Association with wider membership (UCA) and is not an incorporated entity and is not a legal body in its own right. (It has no separate legal identity). It is a registered charity No 280014 regulated by the Charity Commission and is managed by the member elected Trustees (the Management Committee) who meet regularly, usually monthly, but in any event a minimum of four meetings per year.

Related Parties

The Charity has been associated with C.C.A Social Club Limited since 30th March 1998, it is a bar trading company and is regulated by the FCA. A covenant exists between the Social Club and the Charity whereby the Social Club decided to make a covenant donation to the Charity, of an annual sum equivalent to the distributable profits of the business. Occupational Licence fees (rent) from Caister Social Club Ltd were reviewed in February 2024 and set at £25,020 for the full year (£2,085 per month). Adhering, to the Charity Commission requirement for associated subsidiary companies to pay a market rent. This will be subject to review in future years.

True and Fair Override

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.

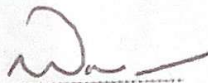
Plans for future periods

The Trustees will continue the works planned at Caister Community Centre to improve the standard of the building to accommodate a variety of community groups and local organisations and to offer a better experience to the Community when using the Centre.

Since our appointment in June 2024, we have continued our activity in supporting the local community we will continue to develop in accordance with our stated objectives and specifically by working with the other charitable organisations in what is a growing community.

We have published a website www.caistercommunitycentre.org.uk and will continue to develop this alongside development of services at Caister Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

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



Mr M A Creed
Chair

Date: 27/5/25

CAISTER COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAISTER COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Caister Community Association (the Charity) for the year ended 31 January 2025.

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.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Date:03/06/2025

CAISTER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	14,362	-	14,362	37,072	1,658	38,730
Charitable activities	4	37,923	-	37,923	33,495	-	33,495
Investments	5	853	-	853	612	-	612
Total income		<u>53,138</u>	<u>-</u>	<u>53,138</u>	<u>71,179</u>	<u>1,658</u>	<u>72,837</u>
Expenditure on:							
Charitable activities	6	74,749	1,068	75,817	81,277	862	82,139
Total expenditure		<u>74,749</u>	<u>1,068</u>	<u>75,817</u>	<u>81,277</u>	<u>862</u>	<u>82,139</u>
Net expenditure and movement in funds		(21,611)	(1,068)	(22,679)	(10,098)	796	(9,302)
Reconciliation of funds:							
Fund balances at 1 February 2024		146,962	1,068	148,030	157,060	272	157,332
Fund balances at 31 January 2025		<u>125,351</u>	<u>-</u>	<u>125,351</u>	<u>146,962</u>	<u>1,068</u>	<u>148,030</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 ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		53,819		56,133
Current assets					
Debtors	13	2,354		19,533	
Cash at bank and in hand		80,248		74,790	
		<u>82,602</u>		<u>94,323</u>	
Creditors: amounts falling due within one year	14	<u>(11,070)</u>		<u>(2,426)</u>	
Net current assets			<u>71,532</u>		<u>91,897</u>
Total assets less current liabilities			<u>125,351</u>		<u>148,030</u>
Income funds					
Restricted funds	15		-		1,068
Unrestricted funds			<u>125,351</u>		<u>146,962</u>
			<u>125,351</u>		<u>148,030</u>

The financial statements were approved by the Trustees on 27/5/25



Mr M A Creed
Chair

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Caister Community Association is a 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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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 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:

Leasehold land and buildings	- 60 years straight line
Fixtures and fittings	- 20% reducing balance
Computers	- 20% straight line

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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2025	2024	2024	2024
	£	£	£	£
Gift Aid due from C.C.A Social Club Limited	12,581	36,907	-	36,907
Donations	1,781	165	-	165
Government Grants	-	-	1,658	1,658
	<u>14,362</u>	<u>37,072</u>	<u>1,658</u>	<u>38,730</u>

4 Charitable activities

	Charitable Income 2025	Charitable Income 2024
	£	£
Room hire	7,181	6,967
Occupational License	25,020	19,800
Membership fees	5,722	6,728
	<u>37,923</u>	<u>33,495</u>

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	<u>853</u>	<u>612</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

6 Expenditure on charitable activities

	2025	2024
	£	£
Staff costs	14,876	14,425
Depreciation and impairment	3,067	3,144
Subscription	163	106
Water and utilities	16,826	18,041
Insurance	1,342	1,519
Postage and stationery	2,282	1,915
Repairs and renewals	19,245	28,856
Cleaning	5,884	6,503
Telephone	1,197	-
Sponsorship and donations	5,500	4,170
License fees	2,408	734
	<u>72,790</u>	<u>79,413</u>
Share of support and governance costs (see note 8)		
Governance	3,027	2,726
	<u>75,817</u>	<u>82,139</u>
Analysis by fund		
Unrestricted funds	74,749	81,277
Restricted funds	1,068	862
	<u>75,817</u>	<u>82,139</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>3,067</u>	<u>3,144</u>

8 Support costs allocated to activities

	Total	Total
	2025	2024
	£	£
Governance	<u>3,027</u>	<u>2,726</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

8 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Accountancy	3,027	2,726
	<u>3,027</u>	<u>2,726</u>

9 Trustees

Managing Members

There were no trustees' remuneration or other benefits for the year ended 31st January 2025 nor for the year ended 31st January 2024.

10 Staff costs

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	1
	<u>2</u>	<u>1</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	14,876	14,425
	<u>14,876</u>	<u>14,425</u>

During the year wages and salaries, social security and other pension costs totalling £14,876 (2024: £14,425) have been charged from the CCA Social Club Limited. The cost is in respect of two (2024: one) employee.

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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 February 2024	75,000	100,238	147	175,385
Additions	-	-	752	752
At 31 January 2025	75,000	100,238	899	176,137
Depreciation and impairment				
At 1 February 2024	27,500	91,751	-	119,251
Depreciation charged in the year	1,250	1,697	120	3,067
At 31 January 2025	28,750	93,448	120	122,318
Carrying amount				
At 31 January 2025	46,250	6,790	779	53,819
At 31 January 2024	47,500	8,486	147	56,133

In 2003 the Association purchased a lease of 60 years on the premises owned by Caister Parish Council. This lease has 38 years remaining.

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Amounts owed from C.C.A Social Club Limited	-	17,167
VAT	1,250	1,318
Prepayments and accrued income	1,104	1,048
	2,354	19,533

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts owed to C.C.A Social Club Limited	8,525	-
Accruals and deferred income	2,545	2,426
	11,070	2,426

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
Norfolk County Foundation - Hot Spot Grant	1,068	-	(1,068)	-
	<u>1,068</u>	<u>-</u>	<u>(1,068)</u>	<u>-</u>
Previous year:				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
War Memorial Fund	272	-	(272)	-
Norfolk County Foundation - Hot Spot Grant	-	1,658	(590)	1,068
	<u>272</u>	<u>1,658</u>	<u>(862)</u>	<u>1,068</u>

16 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.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	146,962	53,138	(74,749)	125,351
	<u>146,962</u>	<u>53,138</u>	<u>(74,749)</u>	<u>125,351</u>
Previous year:				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	157,060	71,179	(81,277)	146,962
	<u>157,060</u>	<u>71,179</u>	<u>(81,277)</u>	<u>146,962</u>

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 January 2025:			
Tangible assets	53,819	-	53,819
Current assets/(liabilities)	71,532	-	71,532
	<u>125,351</u>	<u>-</u>	<u>125,351</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Tangible assets	56,133	-	56,133
Current assets/(liabilities)	90,829	1,068	91,897
	<u>146,962</u>	<u>1,068</u>	<u>148,030</u>

18 Related party transactions

The Charity is associated with the C.C.A Social Club Limited, whereby the Social Club, under a covenant, makes a donation to the Charity of an annual sum equivalent to the distributable profits of the Social Club's business under the Gift Aid Scheme.

The amount due under the Gift Aid Scheme for this year is £12,581 (2024: £36,907).

The expenses incurred by the Social Club which were recharged to the charity during the year were £21,106 (2024: £19,740).

The expenses incurred by the Charity which were recharged to the Social Club during the year were NIL (2024: NIL).

At the year end, the Association owed £8,525 to the C.C.A Social Club Limited (2024: C.C.A Social Club Limited owed £17,167 to the Association).

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales - Charity number 280014

Accounts

Charity registration number 280014

CAISTER COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024



CAISTER COMMUNITY ASSOCIATION
CAISTER COMMUNITY CENTRE
BEACH ROAD
CAISTER ON SEA
GREAT YARMOUTH
NORFOLK NR30 5ER

Email: caister.cca.secretary@gmail.com

CAISTER COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Ward Mr TM Storey Mr M Mitchell Mr P Jackson Mr R Coe Mr M James Mrs C Green Mr P Turner Mrs SA Brown	(Appointed 15 August 2023) (Appointed 27 April 2023) (Appointed 27 April 2023)
Charity number	280014	
Principal address	Caister Community Centre Beach Road Caister-On-Sea Norfolk England NR30 5ER	
Independent examiner	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	
Bankers	Lloyds Bank Plc 1-2 King Street Great Yarmouth Norfolk NR30 2BA	

CAISTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2024

BACKGROUND TO THE REPORT OF THE TRUSTEES

The Trustees, appointed at the Caister Community Association Annual General Meeting held on 27th April 2023 present the report with the financial statements of the charity for the year ended 31st January 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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).

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Objectives and activities

The Caister on Sea Community Association (CCA) manages the Caister Community Centre. The Centre exists to improve the quality of life for local people by offering activities and services which provide a range of educational, recreational, cultural and social opportunities and engagement. Rooms are available to the community and information is provided to users and the community on a wide range of matters. It is a place people from all backgrounds come to socialise, learn, engage and enjoy.

Public benefit

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services.

Activities for achieving objectives

The Year 2023/24 saw Caister Community Centre and the associated business of Caister Community Association Social Club Ltd able to return to the original objective of providing services for the public benefit with the village of Caister on Sea following the removal of the "invalidly appointed Trustees" at the AGM arranged by the Charity Commission on 4th October 2022.

During the year the priority of the Trustees board has been to improve the facilities for the provision for Community events within the Charity premises at Caister Community Centre. To deliver this the decision was taken to invest charity funds in capital projects to renovate and refurbish the eastern wing of the building. The main room (formerly a children's day nursery) to deliver a new community space, known as "Community Room 1" complete with kitchen and washroom. Then to refurbish a former smaller meeting room to deliver a multi-use space renamed "Community Room 2" as well as improving the entrance porch and corridor. The total investment of £19.4k has delivered two additional community spaces within the Community Centre for use by a variety of events, groups and organizations. These refurbishments were completed by the end of July 2023.

During the year these "Community Rooms" have hosted the following activities:

A number of fitness and wellbeing groups; East Norfolk Taekwondo, Little Kickers, Yoga for Life, Pilates and Chi-gong Gentle Exercise.

A fortnightly Arts and Crafts needle felting and pastel drawing group.

Caister "Good Company" a group for elderly village residents to combat isolation and loneliness.

Community Healthcare Sessions - East Anglian Diabetic Eye Screening Program, 4 dates in June & October and Norse Group (Norfolk County Council) NHS Health Checks on 28 dates between September 2023 and January 2024.

In addition they have also hosted a number of single hire events including; a local photographer for a multi-generational family group photography session, a spiritual evening, a local business requiring a venue to hold a meeting, children's birthday parties, a Christmas skin care event, and a hair loss recovery group.

Other local community organisations utilised the Community Centre for the regular meetings of their groups;

Caister Women's Institute which returned to the Centre after a two-year absence, with Great Yarmouth Bird Club and Caister Chronic Illness Social Group joining us holding their monthly meetings in the Centre Function Room.

The Charity continues to offer a weekly Community Coffee Morning and Warm Spot primarily funded by the charity, for which we secured additional grant funding from Norfolk Community Foundation for the period of December 2023 to March 2024. In addition to the benefit of those attending our local Community Police Officer attends monthly thereby providing a forum for communications with the village residents.

Trustee Sally Brown has developed the charity website www.caistercommunityassociation.org.uk (launched in early February 2024) which was developed and coded during the period of this report. The website includes content "About Us" for the Charity, a "What's On" Guide, Room Hire and Gallery of the Community Centre Facilities, Volunteer Vacancies, and outlines the Charity's relationship with the Caister Social Club. The Website delivers a digital platform in addition to our social media presence on Facebook which is also used to promote community-based content relating to the village of Caister on Sea our "area of benefit".

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Review of activities

Since the appointment of the new board of Trustees (4th October 2022) the primary focus has been to re-establish Caister Community Association, the Charity, within the local community it having been absent during the pandemic and the subsequent dispute period the period 2020-2022.

Following resolution of the dispute in October 2022 the Charity Commission Regulatory Compliance Team issued the Trustees with an Action Plan (issued to the Charity is November 2022) requiring us to provide evidence that the charity was being run in accordance with their regulations. This covered reviewing all requirements, aspects of and overall charity governance, with regular progress reports to the Commission. Just prior to 2023 AGM, on submission of a complete summary report to the Commission we were pleased to receive advice that they were satisfied with the evidence provided and their case with the Charity was closed. There were other recommendations from the Commission which we have been working on throughout the year, we now have the required Policies and Procedures documented and in practice and have been reviewing the Charity's Governing Document (The Constitution), and the result of that review will be presented to the Charity Commission for approval and to the Charity members for adoption during the next year.

Financial controls have been put in place, as has a revised Charity's reserves procedure which enables us to understand the funds we have available for distribution after operating costs including building maintenance and developments. Utility costs continue to present the biggest challenge; however, the Charity has been working with "Utility Aid" a broker specializing in charities who have been able to provide us access to competitive rates and significant utility savings.

In agreement with the Social Club, the Occupational License and Covenant between the Charity and the CCA Social Club Ltd have been reviewed and updated to improve clarity, to bring them up to date, and the rental fees payable by the Social Club have been increased in line with the operation costs of the Centre, particularly in relation to utility spend.

The Charity Premises have undergone all necessary safety inspections and further remedial actions have been taken as required.

The Charity has been able to support a number of worthwhile activities within the community with both financial support and by offering premises for events. Beneficiaries include the Caister Larder, Caister Lifeboat, Great Yarmouth Rotary Club (which covers Caister on Sea), Caister Village Festival, Caister United Football Club, Caister Kicks children's holiday football, and a crowd fund to repatriate a charity member who suffered an injury whilst abroad. We continue to work with other community charities based within the village as part of the "Caister Cares" Forum, to support their aims and deliver additional services.

As well as developing the website our Social Media presence via our Facebook page continues to grow both in terms of post reach, content interaction and an increasing number of followers. Information about the Charity and forthcoming events at the Community Centre are posted, as well as supporting other local community groups whose posts are shared.

The Social Club has been able to trade without restrictions, and has made space available within the function room and garden in all supporting 72 events during the year, mainly local groups, adult & children's parties, wakes, quiz nights, summer BBQ's, live music events, wedding receptions, and Halloween and Christmas events. We respect the hard work of those who are responsible for the running of the Social Club, the volunteers on the Social Club Committee and the staff. Both the Charity and Social Club teams are working together to ensure the arrangements we have remain successful and benefit the community.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Chair's Report

I am incredibly proud of the hard work, commitment and achievements of all of the Trustee team since their appointment. All have continued to dedicate time and work tirelessly during the period of this report. The Trustees appointed 4th October 2022, and those joining the committee since, have undertaken a huge amount of work and have delivered on all of the original objectives. Those being; to retain the Charity's status as a UCA Members Charity as it has been since its inception, to deliver the requirements of the Charity Commission in respect of the management of the Charity, to reestablish the Charity within the local community, to refurbish and repurpose areas of the premises at Caister Community Centre to facilitate an improved user experience, and to reestablish the relationship with Caister Social Club working together to deliver a safe and inclusive social space for Members and the community to enjoy.

The income generated from the community-based activities for the year returned £6,900 representing a 36% return on the capital invested in the refurbishments which is extremely encouraging. At current levels the Community Rooms are forecasted to deliver a 2-3 year return on the capital employed, after which they will deliver clear profit to the Charity. A number of further areas of refurbishment or improvement have been identified for the coming year(s) as funds become available.

Inevitably the time will come when some Trustees will decide to stand down to pursue other personal, professional and charitable interests. However, their combined achievements over the period of their Trusteeship have laid a solid foundation on which new Trustees joining the Trustees board can build, to take the Charity forward, to continue the work of the charity at Caister Community Centre, and to deliver further benefit to the community.

J. Ward, Chair  Dated 21.5.24

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

Achievements and performance

Financial Review

The Charity's income for the year comprises of the distributable profit (by way of Gift Aid) from the Social Club from the previous years 2022/23 (£21,988), the income generated through room hire (£6,967) plus VAT refunds (£6,102), grants (£1,658) & membership fees (£6,726) and miscellaneous income and donations (£900). Occupational Licence fees (rent) from Caister Social Club Ltd was set at £1,650 per month (£19,800). Total annual income for 2023/24 was £64,144. At the start of the financial year, the Charity had £77,950 Total Funds, with a closing balance of £65,752 at 31st January 2024.

There was steady growth in income throughout the year from Room Hire. In Q1 (£472), for Q2 (£1,215) and for Q3 (£2,435) and Q4 (£2,845). The main areas of expenditure were Utilities (£20,800) and the capital invested on the Refurbishment of the Community Rooms (£19,400) and maintenance and improvements of the Centre (£6,300). The associated Caister Community Social Club Ltd continued to trade and made an operating profit, which after reconciling the upkeep costs incurred for maintaining the building for the Charity once again resulted in a gift aid payment falling due to the Charity.

Policy on Grant Making

The Charity's grant making policy targets improving or maintaining the quality of life for the residents of Caister. It is primarily aimed at providing funds for the purchase of equipment and/or capital funding. The budget for grants is regularly reviewed by the Trustee Committee and is being based on surplus funds after future development and maintenance and running costs have been budgeted for.

Reserves Policy

The reserves are made up from part of the income received from hire fees from users, donations, fundraising events and sponsorship. A new costs based formula was adopted in September of 2023 for calculating and apportioning reserves. The Reserves figure has been set at £55,000 based on current operating costs. The apportionment of the reserves will continue to be reviewed annually, however the preferred reserve amount remains as a year's projected running costs.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Risk Management

Risk management is a major priority of the Trustees. The Trustees focus is to regularly consider the major risks to which the Charity is exposed, particularly those related to operational, financial matters, health and safety and charity law. The case for changing the structure to a Charitable Incorporated Organisation (CIO) remains unproven and should the position change, as a members' charity the benefits need to be explained to the members for their approval.

The most significant risk posed to the Charity at the present time is that of Energy costs caused by the price rises in the global energy markets as a result of the pandemic and ongoing war in Ukraine.

The matter of Trustees' personal liability is, and will remain covered by appropriate insurance.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in Operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

Structure, governance and management

Governing Document

Caister Community Association is an unincorporated registered charity (Registration number 280014), it is a Members' Charity and is managed by a member elected board of Trustees. Established 15th May 1980.

The governing document is the Constitution adopted 17/03/1980 as amended on 20th November 1997, as amended and adopted at a General Meeting of the Association held on 15th April 2010, having been approved at a Management Committee meeting on 9th July 2009.

Methods used to recruit and appoint new Charity Trustees

The details of the Constitutional Provisions for appointment are as follows:-

"All members of the Management Committee shall retire from office together at the conclusion of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed by the members with the power to vote. If casual vacancies occur among the elected members of the Management Committee, it shall have power to fill these from among the members of the Association, provided that the number of co-opted members shall not exceed one quarter of the total number of members elected. No persons under the age of eighteen shall be FULL MEMBERS of the Management Committee but such persons may be elected without the right to vote. Affiliated Groups can nominate one individual representative, as can Caister Parish Council, and that representative has the right to attend and vote at General meetings only."

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

Induction and training of trustees

Trustees are provided with copies of the necessary governance and guidance documents to enable them to understand the organisation, charity law and duties as Trustees. The Charity has a Conflict-of-interest Policy and a Code of Conduct Policy which Trustees are asked to abide by to effectively fulfil their role.

Organisational structure and decision making

The CCA is an Unincorporated Charitable Association with wider membership (UCA) and is not an incorporated entity and is not a legal body in its own right. (It has no separate legal identity). It is a registered charity No 280014 regulated by the Charity Commission and is managed by the member elected Trustees (the Management Committee) who meet regularly, usually monthly, but in any event a minimum of four meetings per year.

Related Parties

The Charity has been associated with C.C.A Social Club Limited since 30th March 1998, it is a bar trading company and is regulated by the FCA. A covenant exists between the Social Club and the Charity whereby the Social Club decided to make a covenant donation to the Charity, of an annual sum equivalent to the distributable profits of the business. Occupational Licence fees (rent) from Caister Social Club Ltd were reviewed in February 2023 and set at £19,800 for the full year (£1650 per month), an increase of 98% versus the historically documented figure of £10,000 per annum to adhere with the Charity Commission requirement for associated subsidiary companies to pay a market rent. This will remain subject to review in future years.

True and Fair Override

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.

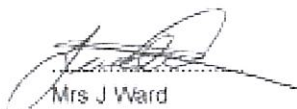
Plans for future periods

The Trustees will continue the works planned at Caister Community Centre to improve the standard of the building to accommodate a variety of community groups and local organisations and to offer a better experience to the Community when using the Centre.

Since our appointment in October 2022 and during the past 16 months having recommenced our activity in supporting the local community we will continue to develop in accordance with our stated objectives and specifically by working with the other charitable organisations in what is a growing community.

We have published a website www.caistercommunitycentre.org.uk and will continue to develop this alongside development of services at Caister Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

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


Mrs J Ward
Chair

Date: 21.5.24

CAISTER COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAISTER COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Caister Community Association (the Charity) for the year ended 31 January 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

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: 09/07/2024

CAISTER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	37,072	1,658	38,730	53,101	-	53,101
Charitable activities	4	33,495	-	33,495	5,098	-	5,098
Investments	5	612	-	612	53	-	53
Total income		<u>71,179</u>	<u>1,658</u>	<u>72,837</u>	<u>58,252</u>	<u>-</u>	<u>58,252</u>
Expenditure on:							
Charitable activities	6	81,277	862	82,139	63,643	-	63,643
Total expenditure		<u>81,277</u>	<u>862</u>	<u>82,139</u>	<u>63,643</u>	<u>-</u>	<u>63,643</u>
Net income/(expenditure) and movement in funds		(10,098)	796	(9,302)	(5,391)	-	(5,391)
Reconciliation of funds:							
Fund balances at 1 February 2023		<u>157,060</u>	<u>272</u>	<u>157,332</u>	<u>162,451</u>	<u>272</u>	<u>162,723</u>
Fund balances at 31 January 2024		<u>146,962</u>	<u>1,068</u>	<u>148,030</u>	<u>157,060</u>	<u>272</u>	<u>157,332</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 ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		56,133		57,216
Current assets					
Debtors	14	19,533		24,452	
Cash at bank and in hand		74,790		78,090	
		94,323		102,542	
Creditors: amounts falling due within one year	15	(2,426)		(2,426)	
Net current assets			91,897		100,116
Total assets less current liabilities			148,030		157,332
Income funds					
Restricted funds	16		1,068		272
Unrestricted funds			148,962		157,060
			148,030		157,332

The financial statements were approved by the Trustees on 21.5.24


Mrs J Ward
Chair

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

Charity information

Caister Community Association is a 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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

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 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:

Leasehold land and buildings	- 60 years straight line
Fixtures and fittings	- 20% reducing balance
Computers	- 20% straight line

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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Gift Aid due from C.C.A Social Club Limited	36,907	-	36,907	49,766
Donations	165	-	165	668
Government Grants	-	1,658	-	2,667
	<u>37,072</u>	<u>1,658</u>	<u>38,730</u>	<u>53,101</u>

4 Charitable activities

	Charitable Income 2024	Charitable Income 2023
	£	£
Room hire	6,967	505
Occupational License	19,800	-
Membership fees	6,728	-
Other income	-	4,593
	<u>33,495</u>	<u>5,098</u>

5 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Interest receivable	612	53
	<u>612</u>	<u>53</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Staff costs	14,425	12,709
Depreciation and impairment	3,144	3,367
Subscription	106	66
Water and utilities	18,041	18,643
Insurance	1,519	1,686
Postage and stationery	1,915	2,434
Repairs and renewals	28,856	2,968
Cleaning	6,503	6,132
Sponsorship and donations	4,170	5,038
License fees	734	2,020
	<u>79,413</u>	<u>55,063</u>
Grant funding of activities (see note 7)	-	1,300
Share of support and governance costs (see note 9)		
Governance	2,726	7,280
	<u>82,139</u>	<u>63,643</u>
Analysis by fund		
Unrestricted funds	81,277	63,643
Restricted funds	862	-
	<u>82,139</u>	<u>63,643</u>

7 Grants payable

	Charitable Expenditure 2023 £
Grants to institutions: Norfolk Community (Little Acorns)	<u>1,300</u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>3,144</u>	<u>3,367</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

9 Support costs allocated to activities

	Total 2024 £	Total 2023 £
Governance	2,726	7,280
	<u>2024</u> £	<u>2023</u> £
Governance costs comprise:		
Accountancy	2,726	5,627
Legal and Professional	-	1,653
	<u>2,726</u>	<u>7,280</u>

10 Trustees

Managing Members

There were no trustees' remuneration or other benefits for the year ended 31st January 2024 nor for the year ended 31st January 2023.

11 Staff costs

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	<u>1</u>	<u>1</u>
	2024 £	2023 £
Employment costs		
Wages and salaries	14,425	12,709
	<u>14,425</u>	<u>12,709</u>

During the year wages and salaries, social security and other pension costs totalling £14,425 (2023: £12,709) have been charged from the CCA Social Club Limited. The cost is in respect of one (2023: one) employee.

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

12 Taxation

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

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

13 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 February 2023	75,000	98,324	-	173,324
Additions	-	1,914	147	2,061
	<u>75,000</u>	<u>100,238</u>	<u>147</u>	<u>175,385</u>
At 31 January 2024	75,000	100,238	147	175,385
	<u>75,000</u>	<u>100,238</u>	<u>147</u>	<u>175,385</u>
Depreciation and impairment				
At 1 February 2023	26,250	89,858	-	116,108
Depreciation charged in the year	1,250	1,894	-	3,144
	<u>27,500</u>	<u>91,752</u>	<u>-</u>	<u>119,252</u>
At 31 January 2024	27,500	91,752	-	119,252
	<u>27,500</u>	<u>91,752</u>	<u>-</u>	<u>119,252</u>
Carrying amount				
At 31 January 2024	47,500	8,486	147	56,133
	<u>47,500</u>	<u>8,486</u>	<u>147</u>	<u>56,133</u>
At 31 January 2023	48,750	8,466	-	57,216
	<u>48,750</u>	<u>8,466</u>	<u>-</u>	<u>57,216</u>

In 2003 the Association purchased a lease of 60 years on the premises owned by Caister Parish Council. This lease has 39 years remaining.

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Amounts owed from C.C.A Social Club Limited	17,167	21,989
VAT	1,318	1,372
Prepayments and accrued income	1,048	1,091
	<u>19,533</u>	<u>24,452</u>

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,426	2,426
	<u>2,426</u>	<u>2,426</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
War Memorial Fund	272	-	(272)	-
Norfolk County Foundation - Hot Spot Grant	-	1,658	(590)	1,068
	<u>272</u>	<u>1,658</u>	<u>(862)</u>	<u>1,068</u>
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
War Memorial Fund	<u>272</u>	<u>-</u>	<u>-</u>	<u>272</u>

17 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.

	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	<u>157,060</u>	<u>71,179</u>	<u>(81,277)</u>	<u>146,962</u>
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
General funds	<u>162,451</u>	<u>58,252</u>	<u>(63,643)</u>	<u>157,060</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 January 2024:			
Tangible assets	56,133	-	56,133
Current assets/(liabilities)	90,829	1,068	91,897
	<u>146,962</u>	<u>1,068</u>	<u>148,030</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 January 2023:			
Tangible assets	57,216	-	57,216
Current assets/(liabilities)	99,844	272	100,116
	<u>157,060</u>	<u>272</u>	<u>157,332</u>

19 Related party transactions

The Charity is associated with the C.C.A Social Club Limited, whereby the Social Club, under a covenant, makes a donation to the Charity of an annual sum equivalent to the distributable profits of the Social Club's business under the Gift Aid Scheme.

The amount due under the Gift Aid Scheme for this year is £36,907 (2023: £49,766).

The expenses incurred by the Social Club which were recharged to the charity during the year were £19,740 (2023: 27,778).

The expenses incurred by the Charity which were recharged to the Social Club during the year were NIL (2023: NIL).

At the year end, C.C.A Social Club Limited owed £17,167 to the Association (2023: £21,988).

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales - Charity number 280014

Accounts

Charity registration number 280014

CAISTER COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023



CAISTER COMMUNITY ASSOCIATION
CAISTER COMMUNITY CENTRE
BEACH ROAD
CAISTER ON SEA
GREAT YARMOUTH
NORFOLK NR30 5ER

Email: caister.cca.secretary@gmail.com

CAISTER COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Ward	(Appointed 4 October 2022)
	Mr T Storey	(Appointed 4 October 2022)
	Mrs B Thomas	(Appointed 4 October 2022)
	Mr M Mitchell	(Appointed 4 October 2022)
	Mr V Holland	(Appointed 4 October 2022)
	Mr M Taylor	(Appointed 4 October 2022)
	Mr P Jackson	(Appointed 4 October 2022)
	Mr R Coe	(Appointed 4 October 2022)
	Mr P Leggett	(Appointed 4 October 2022)
	Mr M James	(Appointed 4 October 2022)

Charity number 280014

Principal address Caister Community Centre
Beach Road
Caister-On-Sea
Norfolk
England
NR30 5ER

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

Bankers Lloyds Bank Plc
1-2 King Street
Great Yarmouth
Norfolk
NR30 2BA

CAISTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

BACKGROUND TO THE REPORT OF THE TRUSTEES

From quarter 2 of 2020 the Charity was subject to a dispute between its members and the group of "invalidly appointed trustees", this included their actions to end the relationship with the eviction of Caister Community Association Social Club Ltd from the Caister Community Centre premises. This matter was referred to the Charity Commission for guidance / direction. This was ongoing until eventually resolved at the AGM 4th October 2022.

The trustees, appointed at the Annual General Meeting 4th October 2022 present the report with the financial statements of the charity for the year ended 31st January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Caister on Sea Community Association (CCA) manages the Caister Community Centre. The Centre exists to improve the quality of life for local people by offering activities and services which provide a range of educational, recreational, cultural and social opportunities and engagement. Rooms are available to the community and information is provided to users and the community on a wide range of matters. It is a place people from all backgrounds come to socialise, learn, engage and enjoy.

Public benefit

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services.

Activities for achieving objectives

2022 saw the impact of Covid 19 reduce within the community with public venues being able to re-open and begin to trade as they did prior to the pandemic. The dispute between the members and the "invalidly appointed trustees" remained ongoing, and further hampered opportunities for community and charity activities for the first eight months of the year. However, from 4th October 2022 and the appointment of a new board of Trustees, Caister Community Centre and the associated business of Caister Community Association Social Club Ltd were able to return to the original objective of providing services for the public benefit with the village of Caister on Sea.

Review of activities

Since the appointment of the new board of Trustees (4th October 2022) the primary focus has been to re-establish Caister Community Association, the Charity, within the local community it having been absent for almost three years. With a number of areas requiring immediate focus the Trustees divided into working parties based on knowledge and experience, to address all aspects of the Charity operation. Jointly all Trustees have been working to deliver an Action Plan set by the Charity Commission to review the Operation, Financial Controls and Governance of the Charity.

As a priority the Trustees conducted a thorough review of all financial aspects of the Charity, including financial controls, the recovery of assets, an in-depth review of all income and expenditure during the period of the dispute, and a full review of the operating costs of Caister Community Centre, with particular attention paid to Energy costs. Financial controls were put in place and all available assets of the Charity were recovered. Having completed the financial review the Trustees were satisfied that all financial matters pertaining to the Charity are in order.

The Trustees have completed a full review the Charity's governance against the NCVO Compliance Checklist for Boards of Charities and all governing and legal documents are undergoing review. The outcomes of the which will be progressed and when complete will be presented to the Members, and Charity Commission for adoption. Having not been passed evidence of any existing governance documentation from the "invalidly appointed trustees" the Trustees have created and adopted a number of new policies and procedures in line with Charity Commission requirements, with those outstanding due to be completed as part of the continued governance review.

A full review of the relationship between the Charity and the associated subsidiary company Caister Community Association Social Club Ltd has been completed against the Charity Commission framework and the Trustees are satisfied that the requirements are being met.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

At the Charity premises, Caister Community Centre, a full inspection of the premises was conducted and all safety, environmental and maintenance checks were undertaken and remedial action taken where necessary. On the eastern side of the building a full refurbishment of the former "Playdays Nursery" has been carried out, delivering "Community Room 1" which is a functional space for use by community, commercial and private individuals and charity groups. This additional community space is designed to deliver increased public benefit and has already attracted enquiries from a number of parties interested in using the space to deliver services to the community.

During the period since October the Charity has been able to support a number of worthwhile village activities, such as children's martial arts and toddlers football groups, a Parkinson's Support group, as well as developing a weekly Community Coffee Morning and Warm Spot offering free hot beverages and social interaction to the community. We are also working with other community charities based within the village to help support their aims and deliver additional services. Caister Community Association also has an online social media presence via a Facebook page on which information about the Charity and forthcoming events at the Community Centre are posted, as well as supporting other local community groups whose posts are shared.

The Social Club has been able to trade without restrictions, and has made space available within the function room and in all supported 37 events during the year, mainly local groups, adult & children's parties, wakes, wedding receptions, and Halloween and Christmas events. During the first 8 months of the year, they continued to look after the premises, maintaining security and ensuring the requirements for the insurance were provided.

Chair's Report

Since the appointment of the Trustees in October 2022, I am incredibly proud of the hard work and commitment of all of the Trustee team. They have undertaken a huge amount of work at the Caister Community Centre, in the background to deliver the requirements of the Charity Commission in respect of the management of the Charity, and work within the community to re-establish the Charity. Going forward our intention is to build on the work of the last 6 months and the objective for the Trustees will be to focus on Caister Community Association delivering even greater benefit to the community.

J. Ward. Chair.  Dated 1.6.23

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

Achievements and performance

Financial Review

The Charity's income for the year comprises of the profit (by way of Gift Aid) from the Social Club (£49,766), the income generated through room hire (£505) the transfer of the balance from a temporary account set up during the dispute (£4,593), grants (£2,667), Donations (£868), & Interest received (£53). A total annual income for 2022/23 of £58,252. At the start of the financial year, the Charity had £162,723 Total Funds, with a closing balance of £157,332 at 31st January 2023.

In the first eight months of the year 2021/2022 there was very little income, just the income from a grant and VAT refunds. The main areas of expenditure were "Utilities" and "Purchases". The associated Caister Community Social Club Ltd continued to trade and made an operating profit, which after reconciling the upkeep costs incurred for maintaining the building for the Charity once again resulted in a gift aid payment falling due to the Charity. Despite views that the continued association with the CCA Social Club would be a liability to the Charity it has in fact continued to provide financial benefit to the Charity and also contributed charitable benefits for the community at a time when most needed.

Policy on Grant Making

The Charity's grant making policy targets improving or maintaining the quality of life for the residents of Caister. It is primarily aimed at providing funds for the purchase of equipment and/or capital funding. The budget for grants is regularly reviewed by the Trustee Committee and is being based on surplus funds after future development and maintenance and running costs have been budgeted for.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

Reserves Policy

The reserves are made up from part of the income received from hire fees from users, donations, fundraising events and sponsorship. A review of the % formula adopted in May-19 for apportioning reserves has been put on hold. The apportionment of the reserves will be reviewed annually, however the preferred reserve amount remains as a year's projected running costs.

Risk Management

Risk management is a major priority of the Trustees. The Trustees focus is to regularly consider the major risks to which the Charity is exposed, particularly those related to operational, financial matters, health and safety and charity law. The case for changing the structure to a Charitable Incorporated Organisation (CIO) has not been proven, and should the position change, the benefits will need to be explained to the Charity's members and their approval given.

The most significant risk posed to the Charity at the present time is that of Energy costs caused by the price rises in the global energy markets as a result of the pandemic and ongoing war in Ukraine.

The matter of Trustees' personal liability is, and will remain covered by appropriate insurance. The option of vesting the Lease with the Land Registry will be considered, in agreement with the Parish Council, fully exploring the implications to all parties. It is currently not a high priority to be pursued.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in Operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

Structure, governance and management

Governing Document

Caister Community Association is an unincorporated registered charity (Registration number 280014), it is a Members' Charity and is managed by a member elected board of trustees. Established 15th May 1980.

The governing document is the Constitution adopted 17/03/1980 as amended on 20th November 1997, as amended and adopted at a General Meeting of the Association held on 15th April 2010, having been approved at a Management Committee meeting on 9th July 2009.

Methods used to recruit and appoint new Charity Trustees

The details of the Constitutional Provisions for appointment are as follows:-

"All members of the Management Committee shall retire from office together at the conclusion of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed by the members with the power to vote. If casual vacancies occur among the elected members of the Management Committee, it shall have power to fill these from among the members of the Association, provided that the number of co-opted members shall not exceed one quarter of the total number of members elected. No persons under the age of eighteen shall be FULL MEMBERS of the Management Committee but such persons may be elected without the right to vote. Affiliated Groups and Sections can nominate one individual representative, as can Caister Parish Council, and that representative has the right to attend and vote at General meetings only."

The following individuals acted as members of the management committee, but were ruled as "Invalidly appointed" by the Charity Commission Regulatory Compliance Team- May 2021.

Dawn Alexander (Acting as Treasurer)

Ruth Bond-Holland (Acting as Secretary)

Karen Hume

Alyson Bond-Holland

Clinton Alexander

Heidi Garwood

Louise Marriott (Acting as Chair)

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

This report has been prepared by the Trustees appointed at the Charity AGM 4th October 2022, overseen by Community Action Norfolk (Independent Corporate Trustee) and under the direction of The Charity Commission

Jane Ward (Chair), Terry Storey (Secretary), Paul Leggett (Treasurer), Michael James (Vice Chair)

Members: Beverley Thomas, Martin Mitchell, Vernon Holland, Michael Taylor, Paul Jackson, Robert Coe.

Induction and training of trustees

Trustees are provided with copies of the necessary governance and guidance documents to enable them to understand the organisation, charity law and duties as Trustees. The Charity has a Conflict-of-interest Policy and a Code of Conduct Policy which Trustees are asked to abide by to effectively fulfil their role.

Organisational structure and decision making

The CCA is an Unincorporated Charitable Association with wider membership (UCA) and is not an incorporated entity and is not a legal body in its own right. (It has no separate legal identity). It is a registered charity No 280014 regulated by the Charity Commission and is managed by the member elected Trustees (the Management Committee) who meet regularly, usually monthly, but in any event a minimum of four meetings per year.

Related Parties

The Charity has been associated with C.C.A Social Club Limited since 30th March 1998, it is a bar trading company and is regulated by the FCA. A covenant exists between the Social Club and the Charity whereby the Social Club decided to make a covenant donation to the Charity, of an annual sum equivalent to the distributable profits of the business. At a joint meeting of the CCA and the Social Club held on 21st March 2020 the rent (Occupational Licence Fee) was suspended from April 2020 onwards due to Covid and the inability of the Social Club to trade during the Government lockdowns.

True and Fair Override

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.

Plans for future periods

Since the appointment (4th October 2022) the Trustees have put a number of plans in place for the Charity and the Community Centre. Firstly, the delivery of the Charity Commission Action Plan issued 13th October. A plan is in place to complete the review of all governing and other legal documents and ongoing review of financial controls, the adoption of the remaining Policies and Procedures, and to establish a formal Risk Management Process throughout 2023.

The Trustees will continue the works planned at Caister Community Centre to improve the standard of the building to accommodate a variety of community groups and local organisations and to offer a better experience to the Community when using the Centre.

We will continue our work in the local community to re-establish the Charity's reputation and work closely with other organisations to re-establish our position in supporting the local community by working with the other charitable organisations in the village, thereby increasing the Charity's profile.

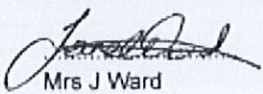
We have plans to publish a Web Site www.caistercommunitycentre.co.uk and to use this to develop services at the Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

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



Mrs J Ward
Chair

Date: 1.6.23

CAISTER COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAISTER COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Caister Community Association (the Charity) for the year ended 31 January 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

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.

During the period under review, the current trustees were appointed at the AGM on 4th October 2022. It was identified that an incorrect procedure for the original trustee's appointment was followed therefore charity commission confirmed these were "invalidly appointed trustees".

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: 05/06/2023

CAISTER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	53,101	-	53,101	27,258	-	27,258
Charitable activities	4	5,098	-	5,098	20	-	20
Investments	5	53	-	53	7	-	7
Total income		58,252	-	58,252	27,285	-	27,285
Expenditure on:							
Charitable activities	6	63,643	-	63,643	43,023	-	43,023
Net expenditure for the year/ Net movement in funds		(5,391)	-	(5,391)	(15,738)	-	(15,738)
Fund balances at 1 February 2022		162,451	272	162,723	178,189	272	178,461
Fund balances at 31 January 2023		157,060	272	157,332	162,451	272	162,723

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

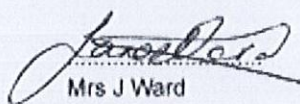
CAISTER COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		57,216		60,338
Current assets					
Debtors	12	24,452		23,641	
Cash at bank and in hand		78,090		80,949	
		<u>102,542</u>		<u>104,590</u>	
Creditors: amounts falling due within one year	13	<u>(2,426)</u>		<u>(2,205)</u>	
Net current assets			<u>100,116</u>		<u>102,385</u>
Total assets less current liabilities			<u><u>157,332</u></u>		<u><u>162,723</u></u>
Income funds					
Restricted funds			272		272
Unrestricted funds			<u>157,060</u>		<u>162,451</u>
			<u><u>157,332</u></u>		<u><u>162,723</u></u>

The financial statements were approved by the Trustees on 25.4.23


Mrs J Ward
Chair

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

Charity information

Caister Community Association is a 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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

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 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:

Leasehold land and buildings	- 60 years straight line
Fixtures and fittings	- 20% reducing balance
Computers	- 20% straight line

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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gift Aid due from C.C.A Social Club Limited	49,766	8,051
Donations	668	-
Government Grants	2,667	19,207
	<u>53,101</u>	<u>27,258</u>

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Room hire	505	20
Other income	4,593	-
	<u>5,098</u>	<u>20</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	53	7
	<u>53</u>	<u>7</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	12,709	8,498
Depreciation and impairment	3,367	3,727
Subscription	66	218
Water and utilities	18,643	6,512
Insurance	1,686	1,502
Postage and stationery	2,434	2,811
Repairs and renewals	2,968	1,121
Cleaning	6,132	5,303
Sponsorship and donations	5,038	4,100
License fees	2,020	1,704
	<u>55,063</u>	<u>35,496</u>
Grant funding of activities (see note 7)	1,300	-
Share of governance costs (see note 8)	7,280	7,527
	<u>63,643</u>	<u>43,023</u>

7 Grants payable

	Charitable Expenditure 2023 £	2022 £
Grants to institutions (1 grants):		
Norfolk Community (Little Acorns)	1,300	-
	<u>1,300</u>	<u>-</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	5,627	5,627	3,201
Legal and Professional Fees	-	1,653	1,653	4,326
	-	7,280	7,280	7,527
Analysed between Charitable activities	-	7,280	7,280	7,527

9 Trustees

Managing Members

There were no trustees' remuneration or other benefits for the year ended 31st January 2023 nor for the year ended 31st January 2022.

Managing Members Expenses

During the year, no payments were reimbursed to the "invalidly appointed Trustees" from Charity Funds.

The following payments were made from the Temporary Account to the appointed trustees to reimburse expenses paid on behalf of the charity.

Mrs J Ward - £32.10 – Key cutting & enquiries business cards
Mr T Storey - £77.97 – For temporary electric heaters for Community Room 1

10 Staff costs

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	1	1
Employment costs	2023 £	2022 £
Wages and salaries	12,709	8,498

During the year wages and salaries, social security and other pension costs totalling £12,709 (2022: £8,498) have been charged from the CCA Social Club Limited. The cost is in respect of one (2022: one) employee.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

10 Staff costs

(Continued)

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

11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 February 2022	75,000	98,079	173,079
Additions	-	245	245
At 31 January 2023	75,000	98,324	173,324
Depreciation and impairment			
At 1 February 2022	25,000	87,741	112,741
Depreciation charged in the year	1,250	2,117	3,367
At 31 January 2023	26,250	89,858	116,108
Carrying amount			
At 31 January 2023	48,750	8,466	57,216
At 31 January 2022	50,000	10,338	60,338

In 2003 the Association purchased a lease of 60 years on the premises owned by Caister Parish Council. This lease has 40 years remaining.

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Amounts owed from C.C.A Social Club Limited	21,989	21,153
VAT	1,372	1,004
Prepayments and accrued income	1,091	1,484
	24,452	23,641

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,426	2,205

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 January 2023 are represented by:						
Tangible assets	57,216	-	57,216	60,338	-	60,338
Current assets/(liabilities)	99,844	272	100,116	102,113	272	102,385
	<u>157,060</u>	<u>272</u>	<u>157,332</u>	<u>162,451</u>	<u>272</u>	<u>162,723</u>

15 Related party transactions

The Charity is associated with the C.C.A Social Club Limited, whereby the Social Club, under a covenant, makes a donation to the Charity of an annual sum equivalent to the distributable profits of the Social Club's business under the Gift Aid Scheme.

The amount due under the Gift Aid Scheme for this year is £49,766 (2022: £8,051).

The expenses incurred by the Social Club which were recharged to the charity during the year were £27,778 (2022: £22,865).

The expenses incurred by the Charity which were recharged by the Social Club during the year were NIL (2022: NIL).

At the year end, C.C.A Social Club Limited owed £21,988 to the Association (2022: £21,153).

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales - Charity number 280014

Accounts

Charity registration number 280014

CAISTER COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022



CAISTER COMMUNITY CENTRE
BEACH ROAD
CAISTER ON SEA
NR30 5ER

Email: caister.cca.secretary@gmail.com

CAISTER COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Ward	(Appointed 4 October 2022)
	Mr T Storey	(Appointed 4 October 2022)
	Mrs B Thomas	(Appointed 4 October 2022)
	Mr M Mitchell	(Appointed 4 October 2022)
	Mr V Holland	(Appointed 4 October 2022)
	Mr M Taylor	(Appointed 4 October 2022)
	Mr P Jackson	(Appointed 4 October 2022)
	Mr R Coe	(Appointed 4 October 2022)
	Mr P Leggett	(Appointed 4 October 2022)
Mr M James	(Appointed 4 October 2022)	

Charity number 280014

Principal address Caister Community Centre
Beach Road
Caister On Sea
NR30 5ER

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

Bankers Lloyds Bank Plc
1-2 King Street
Great Yarmouth
Norfolk
NR30 2BA

CAISTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2022

BACKGROUND TO THE REPORT OF THE TRUSTEES

From quarter 2 of 2020 the Charity was subject to a dispute between its members and the group of "invalidly appointed trustees", this included their actions to end the relationship with the eviction of Caister Community Association Social Club Ltd from the Caister Community Centre premises. This matter was referred to the Charity Commission for guidance / direction. This was ongoing until eventually resolved at the AGM 4th October 2022.

The trustees, appointed at the Annual General Meeting 4th October 2022 present the report with the financial statements of the charity for the year ended 31st January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Caister on Sea Community Association (CCA) manages the Caister Community Centre. The Centre exists to improve the quality of life for local people by offering activities and services which provide a range of educational, recreational, cultural and social opportunities and engagement. Rooms are available to the community and information is provided to users and the community on a wide range of matters. It is a place people from all backgrounds come to socialise, learn, engage and enjoy.

Public benefit

We have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future services.

Activities for achieving objectives

The impact of Covid during 2021 was in fact greater than in the previous years. This probably being due to public not yet able to come to terms with the virus and also the Government directives and the restrictions on the number of people allowed at "gatherings". This hit both socially and generally, such as work, affecting peoples personal view on the types and amounts of interactions they were happy to be involved with. Charitable activities were hampered significantly, be it through employees, volunteers or attendees. And the dispute between the members and the "invalidly appointed trustees" remained ongoing, further hampering opportunities for community activities.

Review of activities

The year in question, 2021/2022, was probably the year that the Charity provided the least support to the community during its existence to-date. Unfortunately the "invalidly appointed trustees" chose to do very little during this period to contribute to the community, possibly at a time when support was most needed and by many. The Social Club continued to trade as and when permitted and made space available within the function and meeting rooms in accordance with the government guidelines. In all they supported 18 events during the year, mainly small gatherings and some children's parties around Halloween and also at Christmas. They continued to look after the premises, maintaining security and ensuring the requirements for the insurance were provided.

Chair's Report

Having come out of the Covid pandemic and with the resolution of the members' dispute with the "invalidly appointed trustees", as the newly appointed Chair (Oct 2022) it is my intention that the Charity swiftly moves on and focuses on delivering benefit to the community as it did previously. This will be the primary objective for Myself and my fellow Trustees.

J. Ward. Chair.  Dated 25.11.22

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

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

Achievements and performance

Financial Review

The Charity's income for the year comprises of the profit (by way of Gift Aid) from the Social Club from the previous year plus the income generated through room hire plus a small amount of miscellaneous payments. In addition, the Charity received COVID grants of £9,907 and a Government Restart Grant amounting to £8,000. It also obtained a Norfolk Community Grant of £1,300. At the start of the financial year, the Charity had £178,461 Total Funds, with a closing balance of £162,723 at 31st January 2022.

The main areas of expenditure were "Utilities" and "Purchases", with some £4,657 of the latter being payable to two of the "invalidly appointed trustees". The associated Caister Community Social Club Ltd continued to trade and made an operating profit, which after reconciling the upkeep costs incurred for maintaining the building for the Charity once again resulted in a gift aid payment falling due to the Charity. Despite views that the continued association with the CCA Social Club would be a liability to the Charity it has in fact continued to provide financial benefit to the Charity and also contributed charitable benefits for the community at a time when most needed.

Policy on Grant Making

The Charity's grant making policy targets improving or maintaining the quality of life for the residents of Caister. It is primarily aimed at providing funds for the purchase of equipment and/or capital funding. The budget for grants is regularly reviewed by the Trustee Committee and is being based on surplus funds after future development and maintenance and running costs have been budgeted for.

Risk Management

Risk management is a major priority of the Trustees. The Trustees focus is to regularly consider the major risks to which the Charity is exposed, particularly those related to operational, financial matters, health and safety and charity law. The case for changing the structure to a Charitable Incorporated Organisation (CIO) has not been proven, and should the position change, the benefits will need to be explained to the Charity's members and their approval given. The matter of Trustees' personal liability is, and will remain covered by appropriate insurance. The option of vesting the Lease with the Land Registry will be considered, in agreement with the Parish Council, fully exploring the implications to all parties. It is currently not a high priority to be pursued.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in Operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

Reserves Policy

The reserves are made up from part of the income received from hire fees from users, donations, fundraising events and sponsorship. A review of the % formula adopted in May-19 for apportioning reserves has been put on hold. The apportionment of the reserves will be reviewed annually, however the preferred reserve amount remains as a year's projected running costs.

Plans for future periods

At the time of writing (November 2022) we cannot retrospectively state the plans for the Charity for this or any other past year. In our report for 2022/23 we will be able to address the Charity's future plans. The primary objective of the Management Committee appointed 4th October 2022 is to deliver the Charity Commissions Action Plan issued on 13th October 2022. However, going forward the plans are likely to include the following:

To address the necessary outstanding building maintenance of the Caister Community Centre, to enable us to offer appropriate accommodation suited to a variety of community groups and local organisations.

To re-establish our position in supporting the local community by working with the other charitable organisations in the village, thereby increasing the Charity's profile.

To develop services at the Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

Structure, governance and management

Governing Document

Caister Community Association is an unincorporated registered charity (Registration number 280014), it is a Members' Charity and is managed by a member elected board of trustees. Established 15th May 1980.

The governing document is the Constitution adopted 17/03/1980 as amended on 20th November 1997, as amended and adopted at a General Meeting of the Association held on 15th April 2010, having been approved at a Management Committee meeting on 9th July 2009.

Methods used to recruit and appoint new Charity Trustees

The details of the Constitutional Provisions for appointment are as follows:-

"All members of the Management Committee shall retire from office together at the conclusion of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed by the members with the power to vote. If casual vacancies occur among the elected members of the Management Committee, it shall have power to fill these from among the members of the Association, provided that the number of co-opted members shall not exceed one quarter of the total number of members elected. No persons under the age of eighteen shall be FULL MEMBERS of the Management Committee but such persons may be elected without the right to vote. Affiliated Groups and Sections can nominate one individual representative, as can Caister Parish Council, and that representative has the right to attend and vote at General meetings only."

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

Mrs D Alexander	(Resigned 4 October 2022)
Ms RK Bond-Holland	(Resigned 4 October 2022)
Ms K Hume	(Resigned 4 October 2022)
Ms A Bond-Holland	(Resigned 4 October 2022)
Mr C Alexander	(Resigned 4 October 2022)
Ms. HJ Garwood	(Resigned 4 October 2022)
Ms L Marriott	(Resigned 4 October 2022)
Mrs J Ward	(Appointed 4 October 2022)
Mr T Storey	(Appointed 4 October 2022)
Mrs B Thomas	(Appointed 4 October 2022)
Mr M Mitchell	(Appointed 4 October 2022)
Mr V Holland	(Appointed 4 October 2022)
Mr M Taylor	(Appointed 4 October 2022)
Mr P Jackson	(Appointed 4 October 2022)
Mr R Coe	(Appointed 4 October 2022)
Mr P Leggett	(Appointed 4 October 2022)
Mr M James	(Appointed 4 October 2022)

The following individuals acted as members of the management committee, but were ruled as "Invalidly appointed" by the Charity Commission Regulatory Compliance Team- May 2021.

Dawn Alexander (Acting as Treasurer)
Ruth Bond-Holland (Acting as Secretary)
Karen Hume
Alyson Bond-Holland
Clinton Alexander
Heidi Garwood
Louise Marriott (Acting as Chair)

This report has been prepared by the Trustees appointed at the Charity AGM 4th October 2022, overseen by Community Action Norfolk (Independent Corporate Trustee) and under the direction of The Charity Commission

Jane Ward (Chair), Terry Storey (Secretary), Paul Leggett (Treasurer), Michael James (Vice Chair)
Members: Beverley Thomas, Martin Mitchell, Vernon Holland, Michael Taylor, Paul Jackson, Robert Coe.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

Induction and training of trustees

Trustees are provided with copies of the necessary governance and guidance documents to enable them to understand the organisation, charity law and duties as Trustees. The Charity has a Conflict-of-Interest Policy and a Code of Conduct Policy which Trustees are asked to abide by to effectively fulfil their role.

Organisational structure and decision making

The CCA is an Unincorporated Charitable Association with wider membership (UCA) and is not an incorporated entity and is not a legal body in its own right. (It has no separate legal identity). It is a registered charity No 280014 regulated by the Charity Commission and is managed by the member elected Trustees (the Management Committee) who meet regularly, usually monthly, but in any event a minimum of four meetings per year.

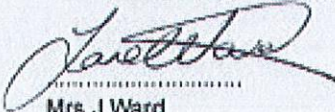
True and Fair Override

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.

Related Parties

The Charity has been associated with C.C.A Social Club Limited since 30th March 1998, it is a bar trading company and is regulated by the FCA. A covenant exists between the Social Club and the Charity whereby the Social Club decided to make a covenant donation to the Charity, of an annual sum equivalent to the distributable profits of the business. At a joint meeting of the CCA and the Social Club held on 21st March 2020 the rent (Occupational Licence Fee) was suspended from April 2020 onwards due to Covid and the inability of the Social Club to trade during the Government lockdowns.

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



Mrs J Ward
Trustee

Date: 25.11.22

CAISTER COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAISTER COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Caister Community Association (the Charity) for the year ended 31 January 2022.

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

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.

During the period under review the existing trustees were replaced at the AGM on 4th October 2022, It was identified that an incorrect procedure for the original trustee's appointment was followed therefore charity commission confirmed these were "invalidly appointed trustees".

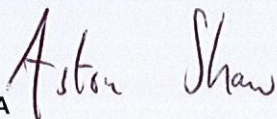
Accounting estimates were supplied by the original trustees which were found to be incorrect and have subsequently been restated. Prior to the change in governance, we were unable to provide any assurance on the total amount owed by C.C.A Social Club Limited. The amounts owed between Caister Community Association and C.C.A Social Club Limited has since been agreed following the change in trustees.

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.

Dominic Shaw FCCA



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

Dated:

28th November 2022

CAISTER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	27,258	-	27,258	28,968	28,968
Charitable activities	4	20	-	20	2,153	2,153
Investments	5	7	-	7	22	22
Total income		<u>27,285</u>	<u>-</u>	<u>27,285</u>	<u>-</u>	<u>31,143</u>
Expenditure on:						
Charitable activities	6	43,023	-	43,023	-	51,760
Net expenditure for the year/ Net movement in funds		(15,738)	-	(15,738)	-	(20,617)
Fund balances at 1 February 2021		<u>178,189</u>	<u>272</u>	<u>178,461</u>	<u>272</u>	<u>199,078</u>
Fund balances at 31 January 2022		<u><u>162,451</u></u>	<u><u>272</u></u>	<u><u>162,723</u></u>	<u><u>272</u></u>	<u><u>178,461</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

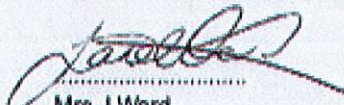
CAISTER COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		60,336		63,538
Current assets					
Debtors	11	23,641		38,703	
Cash at bank and in hand		80,949		78,320	
		<u>104,590</u>		<u>117,023</u>	
Creditors: amounts falling due within one year	12	<u>(2,205)</u>		<u>(2,100)</u>	
Net current assets			<u>102,385</u>		<u>114,923</u>
Total assets less current liabilities			<u><u>162,723</u></u>		<u><u>178,461</u></u>
Income funds					
Restricted funds			272		272
Unrestricted funds			<u>162,451</u>		<u>178,189</u>
			<u><u>162,723</u></u>		<u><u>178,461</u></u>

The financial statements were approved by the Trustees on 28/11/2022


Mrs J Ward
Trustee

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

Charity information

Caister Community Association is a 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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

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 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:

Leasehold land and buildings	- 60 years straight line
Fixtures and fittings	- 20% reducing balance
Computers	- 20% straight line

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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gift Aid due from C.C.A Social Club Limited	8,051	9,796
Donations	-	2,000
Government Grants	19,207	10,000
Subscriptions	-	7,172
	<u>27,258</u>	<u>28,968</u>

4 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Room hire	20	2,153
	<u>20</u>	<u>2,153</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7	22
	<u>7</u>	<u>22</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	8,498	2,219
Depreciation and impairment	3,727	4,322
Subscription	218	64
Water and utilities	6,512	8,330
Insurance	1,502	1,776
Postage and stationery	2,811	3,363
Repairs and renewals	1,121	12,032
Cleaning	5,303	12,601
Sponsorship and donations	4,100	3,000
License fees	1,704	461
	<u>35,496</u>	<u>48,168</u>
Share of governance costs (see note 7)	7,527	3,592
	<u>43,023</u>	<u>51,760</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	3,201	3,201	3,592
Legal and Professional Fees	-	4,326	4,326	-
	<u>-</u>	<u>7,527</u>	<u>7,527</u>	<u>3,592</u>
Analysed between Charitable activities	-	7,527	7,527	3,592
	<u>-</u>	<u>7,527</u>	<u>7,527</u>	<u>3,592</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

8 Trustees

There were no trustees' remuneration or other benefits for the year ended 31st January 2022 nor for the year ended 31st January 2021.

Trustees' expenses

During the year, the following expenses were reimbursed to the trustees for Solicitor Fees and Web Domain Renewal.

Mrs R K Bond-Holland: £4,326

Miss L Marriot: £330.76

9 Staff costs

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2022	2021
	£	£
Wages and salaries	8,498	2,219
	<u>8,498</u>	<u>2,219</u>

During the year wages and salaries, social security and other pension costs totalling £8,498 (2021: £2,219) have been charged from the CCA Social Club Limited. The cost is in respect of one (2021: one) employee.

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

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 February 2021	75,000	97,552	172,552
Additions	-	527	527
At 31 January 2022	75,000	98,079	173,079
Depreciation and impairment			
At 1 February 2021	23,750	85,264	109,014
Depreciation charged in the year	1,250	2,477	3,727
At 31 January 2022	25,000	87,741	112,741
Carrying amount			
At 31 January 2022	50,000	10,338	60,338
At 31 January 2021	51,250	12,288	63,538

In 2003 the Association purchased a lease of 60 years on the premises owned by Caister Parish Council. This lease has 41 years remaining.

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amounts owed from C.C.A Social Club Limited	21,153	35,967
VAT	1,004	1,409
Prepayments and accrued income	1,484	1,327
	23,641	38,703

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,205	2,100

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 January 2022 are represented by:						
Tangible assets	60,338	-	60,338	63,538	-	63,538
Current assets/(liabilities)	102,113	272	102,385	114,651	272	114,923
	<u>162,451</u>	<u>272</u>	<u>162,723</u>	<u>178,189</u>	<u>272</u>	<u>178,461</u>

14 Related party transactions

The Charity is associated with the C.C.A Social Club Limited, whereby the Social Club, under a covenant, makes a donation to the Charity of an annual sum equivalent to the distributable profits of the Social Club's business under the Gift Aid Scheme.

The amount due under the Gift Aid Scheme for this year is £8,051 (2021: £9,796).

The expenses incurred by the Social Club which were recharged to the charity during the year were £22,865 (2021: £26,887).

The expenses incurred by the Charity which were recharged by the Social Club during the year were NIL (2021: £1,692).

At the year end, the C.C.A Social Limited owed £21,152 to the Association (2021: £35,967).

CAISTER ON SEA COMMUNITY ASSOCIATION

England & Wales - Charity number 280014

Accounts

CAISTER COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021



Caister Community Association
Caister Community Centre
Beach Road
Caister on Sea
Great Yarmouth
Norfolk NR30 5ER

Email: caister.cca.secretary@gmail.com

CAISTER COMMUNITY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Leggett	(Appointed 4 October 2022)
	Mr M James	(Appointed 4 October 2022)
	Mrs J Ward	(Appointed 4 October 2022)
	Mr T Storey	(Appointed 4 October 2022)
	Mrs B Thomas	(Appointed 4 October 2022)
	Mr M Mitchell	(Appointed 4 October 2022)
	Mr V Holland	(Appointed 4 October 2022)
	Mr M Taylor	(Appointed 4 October 2022)
	Mr P Jackson	(Appointed 4 October 2022)
	Mr R Coe	(Appointed 4 October 2022)

Charity number 280014

Principal address Caister Community Centre
Beach Road
Caister On Sea
NR30 5ER

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

Bankers Lloyds Bank Plc
1-2 King Street
Great Yarmouth
Norfolk
NR30 2BA

CAISTER COMMUNITY ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2021

BACKGROUND TO THE REPORT OF THE TRUSTEES

From quarter 2 of 2020 the Charity was subject to a dispute between its members and the group of "invalidly appointed trustees", this included their actions to end the relationship with the eviction of Caister Community Association Social Club Ltd from the Caister Community Centre premises. This matter was referred to the Charity Commission for guidance / direction. This was ongoing until eventually resolved at the AGM 4th October 2022.

The Trustees, appointed at the Annual General Meeting 4th October 2022 present the report with the financial statements of the Charity for the year ended 31st January 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Caister on Sea Community Association (CCA) manages the Caister Community Centre. The Centre exists to improve the quality of life for local people by offering activities and services which provide a range of educational, recreational, cultural and social opportunities and engagement. Rooms are available to the community and information is provided to users and the community on a wide range of matters. It is a place people from all backgrounds come to socialize, learn, engage and enjoy.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future services.

Activities for achieving objectives

Due to the onset of Covid during 2020 and the subsequent Government lockdowns the ability to deliver the Charity's objectives was severely hampered. This was further exacerbated by the dispute between the members and the "invalidly appointed trustees" in their action to remove Caister Community Association Social Club Ltd from the premises. These actions further restricted the Charity's ability to wholly deliver their objectives.

Review of activities

During 2020, despite the action to remove the Social Club, they remained in place and effectively managed the running, maintenance and upkeep of the Charity's premises. Whilst doing this the Social Club facilitated various charitable events during this period, in line with charity objectives, and in the course of doing so generated a financial return for the Charity.

In the original draft of this report, written by the "invalidly appointed trustees", there were a number of activities attributed to a five-year plan which were never implemented at the Centre as stated. These included a first aid / counselling room, a café, a reception, public recycling facilities and provision of a cycle shelter. Further it was stated that 2020 was dominated with the protection of the Charity's governance and assets. However, to date little or no evidence of delivery of these has been provided to the Appointed Trustees, in fact by their actions they have cost the Charity a significant amount of money. The Appointed Trustees also await the details on purchases made and of the "ten free lifetime Licenses to 365 Business Premium" awarded by Microsoft, to the Charity.

CAISTER COMMUNITY ASSOCIATION

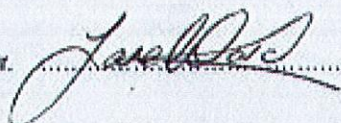
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Chair's Report

Having come out of the Covid pandemic and with the resolution of the members' dispute with the 'invalidly appointed trustees', as the newly appointed Chair (Oct 2022) it is my intention that the Charity swiftly moves on and focuses on delivering benefit to the community as it did previously. This will be the primary objective for Myself and my fellow Trustees.

J. Ward. Chair.



Dated

25.11.22

Achievements and performance

Financial review

The Charity's income for the year comprised of the profit (by way of Gift Aid) from the Social Club from the previous year plus the income generated through room hire plus a small amount of miscellaneous payments. In addition, the Charity received a government grant for Covid amounting to £10,000. The expenditure for the year amounted to £51,760. At the start of the financial year, the charity had £199,078 Total Funds, with a closing balance of £178,461 at 31st January 2021.

The Government grant of £10,000 almost covered the costs incurred in utility costs and buildings maintenance including new fire doors, emergency lights, smoke detectors, and updating our electrical systems to comply with Building regulations, and Fire Safety and Health and Safety regulations. A disabled toilet alarm system was installed, with the toilet door also repaired. Materials for the car park surface work is attributed to last financial year, with full payment outstanding on completion. The work has never been undertaken by the contractor and has been left outstanding. The Trustees are in the process of trying to ascertain the whereabouts of the contractor and the charity funds.

The Playdays Nursery contract was ended and they sought alternative accommodation following a review of the contract terms by the 'invalidly appointed trustees,' which were not acceptable to them. This resulted in the loss of the rental income for the Charity.

The June decision to end the presence in the Centre by the CGA Social Club Ltd resulted in a legal dispute, and the matter being referred to the Charity Commission. On the advice of the Social Club solicitor, due to there being no valid trustees, the £46,819 of Gift Aid for 2019/20 was not paid over to the Charity and was therefore subject to a Corporation Tax charge of £8,895, a significant loss to the Charity.

A change of Accountants (who also act as our independent examiners) was approved, by the 'invalidly appointed trustees', in isolation and implemented without the consent of the Charity's members. The appointed Trustees have agreed that the Accountants, having prepared the accounts for the 2 outstanding years will remain in position, subject to review at the end of the 2022 financial year.

Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in Operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Policy on Grant Making

The Charity's grant making policy targets improving or maintaining the quality of life for the residents of Caister. It is primarily aimed at providing funds for the purchase of equipment and/or capital funding. The budget for grants is regularly reviewed by the Trustee Committee and is being based on surplus funds after future development and maintenance and running costs have been budgeted for.

Reserves Policy

The reserves are made up from part of the income received from hire fees from users, donations, fundraising events and sponsorship. A review of the % formula adopted in May-19 for apportioning reserves has been put on hold. The apportionment of the reserves will be reviewed annually, however the preferred reserve amount remains as a year's projected running costs.

Risk Management

Risk management is a major priority of the Trustees. The Trustees focus is to regularly consider the major risks to which the Charity is exposed, particularly those related to operational, financial matters, health and safety and charity law. The case for changing the structure to a Charitable Incorporated Organization (CIO) has not been proven, and should the position change, the benefits will need to be explained to the Charity's members and their approval given. The matter of Trustees' personal liability is, and will remain covered by appropriate insurance. The option of vesting the Lease with the Land Registry will be considered, in agreement with the Parish Council, fully exploring the implications to all parties. It is currently not a high priority to be pursued.

Plans for future periods

At the time of writing (November 2022) we cannot retrospectively state the plans for the Charity for this or any other past year. In our report for 2022/23 we will be able to address the Charity's future plans. The primary objective of the Management Committee appointed 4th October 2022 is to deliver the Charity Commissions Action Plan issued on 13th October 2022. However, going forward the plans are likely to include the following:

To address the necessary outstanding building maintenance of the Caister Community Centre, to enable us to offer appropriate accommodation suited to a variety of community groups and local organizations.

To re-establish our position in supporting the local community by working with the other charitable organizations in the village, thereby increasing the Charity's profile.

To develop services at the Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

Structure, governance and management

Governing Document

Caister Community Association is an unincorporated registered charity (Registration number 280014), it is a Members' Charity and is managed by a member elected board of trustees. Established 15th May 1980.

The governing document is the Constitution adopted 17/03/1980 as amended on 20th November 1997, as amended and adopted at a General Meeting of the Association held on 15th April 2010, having been approved at a Management Committee meeting on 9th July 2009.

Methods used to recruit and appoint new Charity Trustees

The details of the Constitutional Provisions for appointment are as follows:-

"All members of the Management Committee shall retire from office together at the conclusion of the Annual General Meeting next after the date on which they came into office, but they may be re-elected or re-appointed by the members with the power to vote. If casual vacancies occur among the elected members of the Management Committee, it shall have power to fill these from among the members of the Association, provided that the number of co-opted members shall not exceed one quarter of the total number of members elected. No persons under the age of eighteen shall be FULL MEMBERS of the Management Committee but such persons may be elected without the right to vote. Affiliated Groups and Sections can nominate one individual representative, as can Caister Parish Council, and that representative has the right to attend and vote at General meetings only."

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

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

Mrs D Alexander	(Appointed 18 June 2020 and resigned 4 October 2022)
Ms RK Bond-Holland	(Appointed 21 May 2020 and resigned 4 October 2022)
Ms K Hume	(Appointed 18 June 2020 and resigned 4 October 2022)
Ms A Bond-Holland	(Appointed 18 June 2020 and resigned 4 October 2022)
Mr C Alexander	(Appointed 18 June 2020 and resigned 4 October 2022)
Ms. HJ Garwood	(Appointed 15 June 2020 and resigned 4 October 2022)
Ms L Marriott	(Appointed 1 May 2020 and resigned 4 October 2022)
Mr P Leggett	(Appointed 4 October 2022)
Ms J Fuller	(Resigned 31 May 2020)
Mr M James	(Appointed 4 October 2022)
Mrs J Ward	(Appointed 4 October 2022)
Mr T Storey	(Appointed 4 October 2022)
Mrs B Thomas	(Appointed 4 October 2022)
Mr M Mitchell	(Appointed 4 October 2022)
Mr V Holland	(Appointed 4 October 2022)
Mr M Taylor	(Appointed 4 October 2022)
Mr P Jackson	(Appointed 4 October 2022)
Mr R Coe	(Appointed 4 October 2022)

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

Officers: Elected AGM April 2019

Jane Fuller (Chair, resigned May 2020)
Michael James (Vice Chair, removed June 2020)
Paul Leggett (Treasurer, removed June 2020)

Other committee members: Non-Voting Members

Robert Coe (Caister Parish Council)
Robin Wilkinson (Caister Coast Watch) (Resigned May 2020)
Ray Banwell (CCA Social Club Ltd) (Withdrawn June 2020)

The following individuals acted as members of the management committee, but were ruled as "invalidly appointed" by the Charity Commission Regulatory Compliance Team in May 2021.

Louise Marriott (Chair, May 2020)
Dawn Alexander (Financial Officer) (Vice Chair, June 2020)
Ruth Bond-Holland (May 2020) (Secretary & Liaison Officer, June 2020)
Heidi Garwood (Safeguarding & Health & Safety Officer, July 2020)
Alyson Bond-Holland (Volunteer Co-ordination Officer, June 2020)
Clinton Alexander (Security and Maintenance Officer, June 2020)
Karen Hume (June 2020)

Holding Trustees

Holding Trustees are not charity trustees; they cannot make decisions about the management of the charity or its property, and must follow the lawful directions of the Charity Trustees. The individuals who remain who were appointed by the Trustees to hold the legal title to the Charity's property are:

Mr Robert Swanston

This report has been prepared by the Trustees appointed at the Charity AGM 4th October 2022, overseen by Community Action Norfolk (Independent Corporate Trustee) and under the direction of The Charity Commission

Jane Ward (Chair), Terry Storey (Secretary), Paul Leggett (Treasurer), Michael James (Vice Chair)
Members: Beverley Thomas, Martin Mitchell, Vernon Holland, Michael Taylor, Paul Jackson, Robert Coe.

Induction and training of trustees

Trustees are provided with copies of the necessary governance and guidance documents to enable them to understand the organization, charity law and duties as Trustees. The Charity has a Conflict-of-interest Policy and a Code of Conduct Policy which Trustees are asked to abide by to effectively fulfil their role.

Organizational structure and decision making

The CCA is an Unincorporated Charitable Association with wider membership (UCA) and is not an incorporated entity and is not a legal body in its own right. (It has no separate legal identity). It is a registered charity No 280014 regulated by the Charity Commission and is managed by the member elected Trustees (the Management Committee) who meet regularly, usually monthly, but in any event a minimum of four meetings per year.

Related Parties

The Charity has been associated with C.C.A Social Club Limited since 30th March 1998, it is a bar trading company and is regulated by the FCA. A covenant exists between the Social Club and the Charity whereby the Social Club decided to make a covenant donation to the Charity, of an annual sum equivalent to the distributable profits of the business. At a joint meeting of the CCA and the Social Club held on 21st March 2020 the rent (Occupational Licence Fee) was suspended from April 2020 onwards due to Covid and the inability of the Social Club to trade during the Government lockdowns.

True and Fair Override

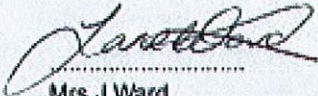
The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

CAISTER COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

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



Mrs J Ward
Trustee

Date: 25.11.22

CAISTER COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAISTER COMMUNITY ASSOCIATION

I report to the Trustees on my examination of the financial statements of Caister Community Association (the Charity) for the year ended 31 January 2021.

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

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.

During the period under review the existing trustees were replaced at the AGM on 4th October 2022, It was identified that an incorrect procedure for the original trustee's appointment was followed therefore charity commission confirmed these were "invalidly appointed trustees".

Accounting estimates were supplied by the original trustees which were found to be incorrect and have subsequently been restated. Prior to the change in governance, we were unable to provide any assurance on the total amount owed by C.C.A Social Club Limited. The amounts owed between Caister Community Association and C.C.A Social Club Limited has since been agreed following the change in trustees.

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.

Dominic Shaw FCCA

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

Dated: 20th November 2022

CAISTER COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	28,968	-	28,968	50,643	4,300	54,943
Charitable activities	4	2,153	-	2,153	18,850	-	18,850
Investments	5	22	-	22	29	-	29
Total income		<u>31,143</u>	<u>-</u>	<u>31,143</u>	<u>69,522</u>	<u>4,300</u>	<u>73,822</u>
Expenditure on:							
Charitable activities	6	51,760	-	51,760	55,595	5,037	60,632
Gross transfers between funds		-	-	-	(1,009)	1,009	-
Net (expenditure)/income for the year/							
Net movement in funds		(20,617)	-	(20,617)	12,918	272	13,190
Fund balances at 1 February 2020		198,806	272	199,078	185,888	-	185,888
Fund balances at 31 January 2021		<u><u>178,189</u></u>	<u><u>272</u></u>	<u><u>178,461</u></u>	<u><u>198,806</u></u>	<u><u>272</u></u>	<u><u>199,078</u></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 ASSOCIATION

BALANCE SHEET

AS AT 31 JANUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		63,538		66,905
Current assets					
Debtors	11	38,703		53,649	
Cash at bank and in hand		78,320		79,934	
		117,023		133,583	
Creditors: amounts falling due within one year	12	(2,100)		(1,410)	
Net current assets			114,923		132,173
Total assets less current liabilities			178,461		199,078
Income funds					
Restricted funds			272		272
Unrestricted funds			178,189		198,806
			178,461		199,078

The financial statements were approved by the Trustees on 28/11/2022


Mrs J Ward
Trustee

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

Charity information

Caister Community Association is a registered charity in England and Wales and is unincorporated..

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

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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 ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

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 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:

Leasehold land and buildings	60 years Straight line
Fixtures and fittings	5%, 10% & 20% Straight line
Computers	20% Straight line

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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

1 Accounting policies

(Continued)

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Gift aid due from C.C.A Social Club Limited	9,796	46,820	-	46,820
Donations	2,000	675	4,300	4,975
Government Grants	10,000	-	-	-
Subscriptions	7,172	3,148	-	3,148
	<u>28,968</u>	<u>50,643</u>	<u>4,300</u>	<u>54,943</u>

4 Charitable activities

	Charitable Income	Charitable Income
	2021	2020
	£	£
Room hire	2,153	8,850
Occupational license due from C.C.A social club	-	10,000
	<u>2,153</u>	<u>18,850</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>22</u>	<u>29</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

6 Charitable activities

	Total 2021 £	Total 2020 £
Staff costs	2,219	1,754
Depreciation and impairment	4,322	5,533
Subscription refund	64	-
Water and utilities	8,330	8,106
Insurance	1,776	1,176
Postage and stationery	3,363	1,525
Repairs and renewals	12,032	29,015
Cleaning	12,601	1,533
Sponsorship and donations	3,000	9,830
License Fees	461	-
	<u>48,168</u>	<u>58,472</u>
Share of governance costs (see note 7)	3,592	2,160
	<u>51,760</u>	<u>60,632</u>
Analysis by fund		
Unrestricted funds	51,760	55,595
Restricted funds	-	5,037
	<u>51,760</u>	<u>60,632</u>

7 Support costs

	Support costs £	Governance costs £	2021		Governance costs £	2020 £
	£	£	Support costs £	£	£	£
Accounting and professional services	-	3,592	3,592	-	2,160	2,160
	<u>-</u>	<u>3,592</u>	<u>3,592</u>	<u>-</u>	<u>2,160</u>	<u>2,160</u>
Analysed between Charitable activities	-	3,592	3,592	-	2,160	2,160
	<u>-</u>	<u>3,592</u>	<u>3,592</u>	<u>-</u>	<u>2,160</u>	<u>2,160</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

8 Trustees

Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st January 2021 nor for the year ended 31st January 2020.

Trustees' expenses

During the year, the following expenses were reimbursed to the "invalidly appointed trustees " for zoom, stationary and other costs:

Mr C Alexander: £91.95
Miss L Marriott: £14.39
Mrs D Alexander £52.79
Mrs R K Bond-Holland: £310.08

9 Staff costs

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Staff	1	1

Employment costs

	2021 £	2020 £
Wages and salaries	2,219	1,754

During the year wages and salaries, social security and other pension costs totalling £2,219 (2020: £1,754) have been charged from the CCA Social Club Limited. The cost is in respect of one (2020: one) employee.

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

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 February 2020	75,000	96,597	171,597
Additions	-	955	955
At 31 January 2021	<u>75,000</u>	<u>97,552</u>	<u>172,552</u>
Depreciation and impairment			
At 1 February 2020	22,500	82,192	104,692
Depreciation charged in the year	1,250	3,072	4,322
At 31 January 2021	<u>23,750</u>	<u>85,264</u>	<u>109,014</u>
Carrying amount			
At 31 January 2021	<u>51,250</u>	<u>12,288</u>	<u>63,538</u>
At 31 January 2020	<u>52,500</u>	<u>14,405</u>	<u>66,905</u>

In 2003 the Association purchased a lease of 60 years on the premises owned by Caister Parish Council. This lease has 42 years remaining.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amounts owing from C.C.A Social Club Limited	35,967	51,366
VAT	1,409	369
Prepayments and accrued income	1,327	1,914
	<u>38,703</u>	<u>53,649</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>2,100</u>	<u>1,410</u>

CAISTER COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 January 2021 are represented by:						
Tangible assets	63,538	-	63,538	66,905	-	66,905
Current assets/(liabilities)	114,651	272	114,923	131,901	272	132,173
	<u>178,189</u>	<u>272</u>	<u>178,461</u>	<u>198,806</u>	<u>272</u>	<u>199,078</u>

14 Related party transactions

The Charity is associated with the C.C.A Social Club Limited, whereby the Social Club, under a covenant, makes a donation to the Charity of an annual sum equivalent to the distributable profits of the Social Club's business under the Gift Aid Scheme.

The amount due under the Gift Aid Scheme for this year is £9,796 (2020: £46,820).

The expenses incurred by the Social Club which were recharged to the charity during the year were £26,887 (2020: £16,636)

The expenses incurred by the Charity which were recharged by the Social Club during the year were £1,692 (2020: 21,182).

At the year end, the C.C.A Social Limited owed £35,967 to the Association (2020: £51,366).