

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

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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.

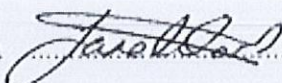
The Social Club has been able to trade without restrictions, and has made space available within the function room and in all supported 37 events during the year, mainly local groups, adult & children's parties, wakes, wedding receptions, and Halloween and Christmas events. During the first 8 months 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.

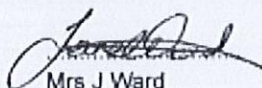
We have plans to publish a Web Site www.caistercommunitycentre.co.uk and to use this to develop services at the Community Centre to ensure that the charity meets its commitments to public benefit in a cost effective and efficient way.

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
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.

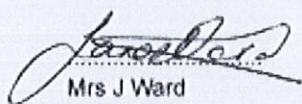
CAISTER COMMUNITY ASSOCIATION

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			100,116		102,385
Total assets less current liabilities			<u>157,332</u>		<u>162,723</u>
Income funds					
Restricted funds			272		272
Unrestricted funds			157,060		162,451
			<u>157,332</u>		<u>162,723</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	<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).