

# CASTLEHAVEN COMMUNITY ASSOCIATION

England & Wales · Charity number 295829

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02069107](#)

**Registered** 1987-01-07

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

## Contact

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**Address** Castlehaven Community Association  
The Community Centre  
21 Castlehaven Road  
London  
NW1 8RU

**Phone** 02076922240

**Email** [info@castlehaven.org.uk](mailto:info@castlehaven.org.uk)

**Website** [www.castlehaven.org.uk](http://www.castlehaven.org.uk)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS THE LONDON BOROUGH OF CAMDEN WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS 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 OF THE SAID INHABITANTS.

**Activities:** Castlehaven Community Association offers front line services to local residents, including activities for groups from under 5s through to pensioners. It also has a floodlit multi-sports pitch and offers a multitude of other activities to pensioners, families and children. This small but high profile, vibrant community association continues to develop and respond to the needs of local residents.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, 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:** CAMDEN
- Camden

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£782,037	£830,681	£748,816	15
2024-03-31	£798,924	£925,838	£797,460	16
2023-03-31	£634,262	£1,002,398	£922,664	14
2022-03-31	£1,330,276	£1,030,101	£940,528	12
2021-03-31	£1,010,443	£891,645	£640,353	11

## Trustees

Name	Role	Appointed
Amy Bloemendaal		2023-11-27
Bruce Jon Fielding		2018-12-05
Christina NUNN		2020-12-02
Derek Edward Jarman		2013-10-24
REBECCA CHESHIRE		2019-05-01
Rosemary Lewin		2018-12-05

**CASTLEHAVEN COMMUNITY ASSOCIATION**

England & Wales - Charity number 295829

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# Accounts

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Company registration number: 02069107  
Charity registration number: 00295829

**CASTLEHAVEN COMMUNITY ASSOCIATION  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Hamilton Coopers  
Chartered Accountants  
66 Earl Street  
Maidstone  
Kent  
ME14 1PS

**Castlehaven Community Association  
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**Castlehaven Community Association  
Reference and Administrative Details  
For The Year Ended 31 March 2025**

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<b>Trustees</b>	R Cheshire B Fielding D Jarman C Nunn A Bloemendaal R Lewin T Richards D Vora
<b>Charity Number</b>	00295829
<b>Company Number</b>	02069107
<b>Principal Address</b>	The Community Centre, 21 Castlehaven Road, London, England, NW1 8RU
<b>Registered Office</b>	The Community Centre, 21 Castlehaven Road London NW1 8RU
<b>Accountants</b>	Hamilton Coopers Chartered Accountants 66 Earl Street Maidstone Kent ME14 1PS
<b>Auditors</b>	Hamilton Coopers 66 Earl Street Maidstone ME14 1PS

The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

Castlehaven Community Association (CCA) aims and objectives are:

“To promote the benefit of the inhabitants of the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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 of the said inhabitants.”

### **Public Benefit**

CCA's activities are underpinned by its commitment to equal opportunities. The Association addresses its aims by:

- Providing classes, groups and activities for all sections of the community.
- Representing local opinion at local, borough-wide and national forums.
- Exploring and developing innovative and effective ways of promoting social inclusion.
- Developing local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and local residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all of its activities.

The day to day running and development of the Association is in the hands of the staff team led by the Community Association's Chief Executive Officer.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Review of past activities and future plan**

#### **Review of Past Activities During Year Ending 31st March 2025**

In serving the aims and objectives of the Association CCA has during this last year offered: -

- Advocacy, Advice & Guidance
- Food Bank / Food Voucher Scheme Help
- Older People Scheme & Activities
- Hire of Facilities for Local Orgs, Groups & Events
- Multiple Community Festivals
- Floodlit Multi-Sports Facility
- Warm Spaces During Autumn/Winter Months
- Work Experience & Internships
- Environmental Projects
- Men's & Women's Groups
- 8-19yr olds Afterschool & Sports Activities
- 8-19yr olds School Holiday Schemes
- Social Prescribing Partnership Project
- LGBTIQ+ Community Hub & Events
- Volunteering Opportunities
- Corporate Social Responsibility Opportunities

Overall, this small but high profile, vibrant community association continues to develop and respond to the needs of residents.

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**Castlehaven Community Association  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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## **Review of past activities and future plan - continued**

### **Plans for Year Beginning 1st April 2025**

The Castlehaven Community Association plans to continue to offer the activities and services outlined above. In addition, the Association is currently exploring and developing: -

- To apply for and complete the NCVO Trusted Charity Level 1 Chartered Mark
- To take on a new Events and Facilities Manager to increase demand and revenue in hiring our facilities. Whilst making sure that our facilities are safe spaces for community activities including residents' engagement meetings, parties, weddings, religious groups, events, conferences and festivals.
- To apply for funding to sustain our longstanding older people's project and our newest Health Haven project – (social prescribing partnership) so we can continue both popular projects that offer a vast array of free activities and services for residents aged over 18yrs to improve their mental & physical health, wellbeing, and social connections within their community.
- To continue our 'emergency' foodbank project, due to the cost-of-living crisis, increases in energy costs/inflation and continued local demand.
- To apply for HAF funding to provide 3 school holiday schemes (Spring, Summer & Winter)
- To collaborate with Camden Council on their 'Active for Life' health and fitness scheme for underactive older people living in Camden. To provide sporting activities to improve their health and social wellbeing too.

## **Financial Review**

### **Financial Position**

The statement of financial activities shows income for the year of £782,037 with expenditure of £ 830,682 leaving a deficit of £ 48,645 At the end of the year we carry forward a reserve of £748,815 of which £ 442,530 is unrestricted, £ 250,529 is designated for the expense and £ 55,756 is restricted to projects.

### **Reserves Policy**

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 30% unrestricted reserve of annual turnover. With an annual turnover in the region of £782,000 per annum this equates to an unrestricted reserve in the region of £261,000. At this level, the Board of Trustees considers that, in the event of a significant drop in funding, the charity would be able to continue delivering services whilst replacement funding is sought, or the charity is wound up. At present the unrestricted and undesignated reserve is £693,000, which is in line with our target. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

### **Designated Funds**

In recognition of expenditure committed, the CCA Board of Trustees has designated £ 250,529 which will be paid in the following year.

## **Risk Management**

### **Risk Assessment**

The Board of Trustees has conducted a review of major risks to which the charity may be exposed.

### **External Risks:**

The significant external risk is that of funding. The Board of Trustees has developed a Reserves Policy to address any sudden withdrawal of core funding and is working towards implementing this fully as soon as possible. The Board of Trustees has developed a strategy that allows for diversification of funding for activities. As such, all projects are administered in a matrix system, funded as 'standalone' projects – should funding be withdrawn for any one project other CCA projects will continue unhindered.

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**Castlehaven Community Association  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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## **Risk Management - continued**

### **Internal Risks:**

Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

The potential loss of key personnel is minimised by offering staff career enhancing training, health & wellbeing incentives, structured supervision, annual appraisal and paying the market value for their post.

Potential risks to clients and users are minimised by ensuring all staff and volunteers are regularly trained in safeguarding, GDPR, first aid, mental health first aid and health & safety. And they complete a Disclosure and Barring Service (DBS) check before working unsupervised with any children or vulnerable adults at risk.

Potential risk to Trustees is minimised by insurance cover.

## **Structure, Governance and Management**

### **Governing Document**

The Castlehaven Community Association Board of Trustees are all volunteers elected annually at a meeting open to all local residents. For logistical reasons there were two Board of Trustees during this accounting period.

### **Trustee Selection Methods**

The governing documents of the Castlehaven Community Association requires 1/3 of the Board of Trustees to stand down each year. Standing down members may be nominated for re-election.

The Board of Trustees aims to recruit a minimum of 2 new members each year based on the identified skills gap of the Board &/or the experience of the recruit. All nominations are publicly elected at the Castlehaven Community Association's Annual General Meeting (AGM).

No other person or body external to the charity is entitled to appoint one or more members to the Board of Trustees.

### **Induction and Training of Trustees**

All new Trustees shall undergo a full induction delivered by the Castlehaven Chief Executive Officer &/or the Castlehaven Chair of the Board of Trustees. The induction will include the full completion of all paperwork as it relates to Companies House & the Charity Commission; a full and detailed explanation of financial recording, organisational structural chart, policies & procedures.

### **Key Management Remuneration**

The Trustees consider the key management to be themselves, CEO, deputy CEO and Finance.

## **Other Information**

### **Relationship between Funders and Committee Members**

There is no known relationship between any funder and any member of our Board of Trustees.

**Castlehaven Community Association  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Castlehaven Community Association for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement of Disclosure of Information to Auditors**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

**Independent Auditors**

The auditors, Hamilton Coopers, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the Annual General Meeting.

The trustees' report was approved by the board of trustees and signed on its behalf by:

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 [Derek Jarman](#) (Nov 28, 2025 12:19:14 GMT)

D Jarman

Trustee

Date

**Independent Auditor's Report  
to the Members of  
Castlehaven Community Association**

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## **Opinion**

We have audited the financial statements of Castlehaven Community Association (the "charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions Relating to Going Concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditor's Report (continued)**  
**to the Members of**  
**Castlehaven Community Association**

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**Matters on Which We Are Required to Report by Exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Capability of the audit in detecting irregularities, including fraud**

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

Audit procedures performed by the engagement team included:

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**Independent Auditor's Report (continued)  
to the Members of  
Castlehaven Community Association**

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**Auditor's Responsibilities for the Audit of the Financial Statements - continued**

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of
- internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**Independent Auditor's Report (continued)  
to the Members of  
Castlehaven Community Association**

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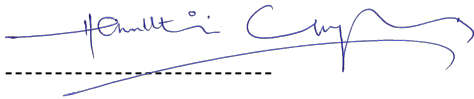
**Auditor's Responsibilities for the Audit of the Financial Statements - continued**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use Of Our Report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



A handwritten signature in blue ink, appearing to read "Hamilton Coopers", is written over a horizontal dashed line.

Hamilton Coopers

Date 28/Nov/25

Hamilton Coopers  
66 Earl Street  
Maidstone  
ME14 1PS

**Castlehaven Community Association**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	218,896	478,387	697,283	735,560
Other trading activities	4	59,207	-	59,207	38,025
Investments	5	25,547	-	25,547	25,339
		<u>303,650</u>	<u>478,387</u>	<u>782,037</u>	<u>798,924</u>
<b>EXPENDITURE ON:</b>					
Raising funds	7	1	-	1	-
Charitable activities:	7				
Charitable Activity		(395,998)	(434,684)	(830,682)	(925,838)
		<u>(395,997)</u>	<u>(434,684)</u>	<u>(830,681)</u>	<u>(925,838)</u>
<b>NET EXPENDITURE</b>		(92,347)	43,703	(48,644)	(126,914)
Transfers between funds	17	16,865	(16,865)	-	-
<b>NET MOVEMENT IN FUNDS</b>		(75,482)	26,838	(48,644)	(126,914)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		768,542	28,918	797,460	924,374
<b>TOTAL FUNDS CARRIED FORWARD</b>	17	<u>693,060</u>	<u>55,756</u>	<u>748,816</u>	<u>797,460</u>

The notes on pages 15 to 23 form part of these financial statements.

**Castlehaven Community Association**  
**Comparative Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

		<b>2024</b>		
	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	288,311	447,249	735,560
Other trading activities	<b>4</b>	38,025	-	38,025
Investments	<b>5</b>	25,339	-	25,339
		351,675	447,249	798,924
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>7</b>			
Charitable Activity		(488,459)	(437,379)	(925,838)
<b>NET (EXPENDITURE)/INCOME</b>		(136,784)	9,870	(126,914)
Transfers between funds	<b>17</b>	18,439	(18,439)	-
<b>NET MOVEMENT IN FUNDS</b>		(118,345)	(8,569)	(126,914)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		886,887	37,487	924,374
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17</b>	768,542	28,918	797,460

The notes on pages 15 to 23 form part of these financial statements.

**Castlehaven Community Association**  
**Statement of Financial Position**  
**As At 31 March 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>12</b>	102,135	-	102,135	127,669
		<u>102,135</u>	<u>-</u>	<u>102,135</u>	<u>127,669</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>13</b>	779,898	-	779,898	649,227
Cash at bank and in hand		398,155	55,756	453,911	402,526
		<u>1,178,053</u>	<u>55,756</u>	<u>1,233,809</u>	<u>1,051,753</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>14</b>	<u>(587,128)</u>	<u>-</u>	<u>(587,128)</u>	<u>(381,962)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>590,925</u>	<u>55,756</u>	<u>646,681</u>	<u>669,791</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>693,060</u>	<u>55,756</u>	<u>748,816</u>	<u>797,460</u>
<b>NET ASSETS</b>		<u>693,060</u>	<u>55,756</u>	<u>748,816</u>	<u>797,460</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				55,756	28,918
Unrestricted Funds				693,060	768,542
<b>TOTAL FUNDS</b>	<b>17</b>			<u>748,816</u>	<u>797,460</u>

**Castlehaven Community Association**  
**Statement of Financial Position (continued)**  
**As At 31 March 2025**

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For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

  
[Derek Jarman](#) (Nov 28, 2025 12:19:14 GMT)

D Jarman

Trustee

Date

The notes on pages 15 to 23 form part of these financial statements.

**Castlehaven Community Association  
Statement of Cash Flows  
For The Year Ended 31 March 2025**

---

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash generated from/(used in) operations	1	25,838	(438,695)
Net cash generated from/(used in) operating activities		25,838	(438,695)
<b>Cash flows from investing activities</b>			
Interest received		25,547	25,339
Increase/(decrease) in cash and cash equivalents		51,385	(413,356)
Cash and cash equivalents at beginning of year	2	402,526	815,882
Cash and cash equivalents at end of year	2	453,911	402,526

**Castlehaven Community Association  
Notes to the Statement of Cash Flows  
For The Year Ended 31 March 2025**

---

**1. Reconciliation of expenditure to cash generated from/(used in) operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net expenditure	(48,644)	(126,914)
<i>Adjustments for:</i>		
Interest income	(25,547)	(25,339)
Depreciation of tangible assets	25,534	25,533
<i>Movements in working capital:</i>		
Decrease in trade and other debtors	80,483	68,999
Decrease in trade and other creditors	(5,988)	(380,974)
Net cash generated from/(used in) operations	25,838	(438,695)

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	453,911	402,526

**3. Analysis of changes in net funds**

	<b>As at 1 April 2024</b>	<b>Cash flows</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	402,526	51,385	453,911

**Castlehaven Community Association  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

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## 1. General Information

Castlehaven Community Association is a company limited by guarantee, incorporated in England & Wales, registered number 02069107 and registered charity number 00295829. The registered office is The Community Centre, 21 Castlehaven Road, London, NW1 8RU.

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

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

The charitable company is a Public Benefit Entity as defined by FRS 102.

### 2.2. Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Association's work or for specific projects being undertaken by the Association.

### 2.3. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### Income from government and other grants, whether 'capital' grants or 'revenue' grants

It is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### Income from charitable activities includes primary purpose trading

Income from charitable activities includes primary purpose trading, income earned both from the supply of goods or services under contractual arrangements or grant agreements, which have conditions that specify the provision of particular goods or services to be provided and undertaken for the charitable purposes of the charity.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Castlehaven Community Association  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

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## 2.4. Resources Expended

### Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support HCA's programmes and activities. The basis, on which support costs have been allocated are set out in the notes.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of other trading activities, in which the Association does not yet engage.
- Expenditure on charitable activities includes the costs of providing services and activities for our beneficiaries and the local community to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred."

## 2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	25% per annum, reducing balance method
Plant & Machinery	25% reducing balance method

## 2.6. Investments

The charitable company controls Castlehaven Community Enterprise Limited by virtue of the provisions of Companies Act 2006 which is registered in England. The subsidiary is used for non-primary purpose trading activities. Available profits are gift aided to the charitable company.

## 2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**Castlehaven Community Association  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

**2.8. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**3. Income from Donations and Legacies**

	<b>2025</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	217,896	-	217,896
Grants	1,000	478,387	479,387
	<u>218,896</u>	<u>478,387</u>	<u>697,283</u>
	<b>2024</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	284,856	-	284,856
Grants	3,455	447,249	450,704
	<u>288,311</u>	<u>447,249</u>	<u>735,560</u>

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Food Bank	14,984	7,032
Premises Hire	44,223	30,993
	<u>59,207</u>	<u>38,025</u>

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	25,547	25,339

**Castlehaven Community Association  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

**6. Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	25,534	25,533

**7. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	(1)	-	(1)
Charitable Activity	827,082	3,600	830,682
	827,081	3,600	830,681

	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activity	261,557	664,281	925,838

**8. Support Costs**

	<b>2025</b>
	<b>Charitable Activity</b>
	<b>£</b>
Governance costs	3,600

	<b>2024</b>
	<b>Charitable Activity</b>
	<b>£</b>
Employee costs	580,911
General administration	83,370
	664,281

**Castlehaven Community Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**9. Auditor's Remuneration**

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Audit Services</b>		
Audit of the company's financial statements	3,600	3,600
	3,600	3,600

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	404,496	538,393
Social security costs	34,000	33,665
Other pension costs	9,416	8,853
	447,912	580,911

The number of employees whose employee benefits (excluding employer pension costs) for the reporting period exceeded £60,000 was:

	<b>2025</b>	<b>2024</b>
£60,000 to £69,999	1	1
	1	1

**11. Average Number of Employees**

Average number of employees during the year was: 17 (2024: 16)

**12. Tangible Assets**

	<b>Land &amp; Property</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>Freehold</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2024	255,337	11,909	267,246
As at 31 March 2025	255,337	11,909	267,246
<b>Depreciation</b>			
As at 1 April 2024	127,668	11,909	139,577
Provided during the period	25,534	-	25,534
As at 31 March 2025	153,202	11,909	165,111

...CONTINUED

**Castlehaven Community Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**Net Book Value**

As at 31 March 2025	102,135	-	102,135
As at 1 April 2024	127,669	-	127,669

**13. Debtors**

	2025		2024
	£		£
<b>Due within one year</b>			
Trade debtors	8,290		15,197
Amounts owed by group undertakings	722,942		584,880
Other debtors	666		1,150
	731,898		601,227
<b>Due after more than one year</b>			
Amounts owed by group undertakings	48,000		48,000
	779,898		649,227

**14. Creditors: Amounts Falling Due Within One Year**

	2025		2024
	£		£
Trade creditors	16,852		30,221
Other creditors	18,291		500
Taxation and social security	-		10,410
Accruals and deferred income	551,985		340,831
	587,128		381,962

**15. Deferred Income**

Deferred income movements in the year were as follows:

	2025		2024
	£		£
Balance at the start of the period	340,831		378,025
Income deferred in the current period	551,985		340,831
Amounts released in income from previous periods	(340,831)		(378,025)
Balance at the end of the period	551,985		340,831

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end, and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

**Castlehaven Community Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**16. Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £9,416 (2024: £8,853).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

**17. Movement in Funds**

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	492,479	303,650	(370,463)	16,865	442,531
Designated:					
Designated Funds	276,063	-	(25,534)	-	250,529
<b>Total unrestricted funds</b>	<b>768,542</b>	<b>303,650</b>	<b>(395,997)</b>	<b>16,865</b>	<b>693,060</b>
<b>Restricted funds</b>					
Age Activity	8,410	33,000	(41,410)	-	-
Active 8	754	61,112	(58,685)	(3,181)	-
Food Bank	-	14,583	(2,469)	-	12,114
Health Haven	549	113,785	(95,314)	(5,124)	13,896
Core - Restricted	-	132,757	(127,673)	-	5,084
Environment project	19,205	123,150	(109,133)	(8,560)	24,662
<b>Total restricted funds</b>	<b>28,918</b>	<b>478,387</b>	<b>(434,684)</b>	<b>(16,865)</b>	<b>55,756</b>
<b>Total funds</b>	<b>797,460</b>	<b>782,037</b>	<b>(830,681)</b>	<b>-</b>	<b>748,816</b>
	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	651,243	351,675	(462,925)	(47,514)	492,479

...CONTINUED

**Castlehaven Community Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

Designated:					
Designated Funds	235,644	-	(25,534)	65,953	276,063
<b>Total unrestricted funds</b>	<b>886,887</b>	<b>351,675</b>	<b>(488,459)</b>	<b>18,439</b>	<b>768,542</b>
<b>Restricted funds</b>					
Age Activity	-	41,827	(33,417)	-	8,410
Active 8	1,647	69,420	(67,132)	(3,181)	754
Food Bank	3,924	-	(3,924)	-	-
Health Haven	4,779	96,294	(92,751)	(7,773)	549
Core - Restricted	19,509	81,755	(101,264)	-	-
Environment project	7,628	157,953	(138,891)	(7,485)	19,205
<b>Total restricted funds</b>	<b>37,487</b>	<b>447,249</b>	<b>(437,379)</b>	<b>(18,439)</b>	<b>28,918</b>
<b>Total funds</b>	<b>924,374</b>	<b>798,924</b>	<b>(925,838)</b>	<b>-</b>	<b>797,460</b>

**18. Transactions with Trustees**

No trustee expenses have been incurred.

**19. Related Party Disclosures**

The Trustees consider the key management to be themselves, CEO, deputy CEO and Finance manager. Remuneration paid to key management was £111,498 (2024: £142,738).

**20. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**21. Subsidiary undertaking**

The charitable company controls Castlehaven Community Enterprise Limited by virtue of the provisions of Companies Act 2006 which is registered in England. The subsidiary is used for non-primary purpose trading activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

**Castlehaven Community Association  
Notes to the Financial Statements (continued)  
For The Year Ended 31 March 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Profit/(Loss) on ordinary activities	168,094	121,579
Aggregate of the assets, liabilities and funds	0	0

**CASTLEHAVEN COMMUNITY ASSOCIATION**

England & Wales - Charity number 295829

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# Accounts

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Registered Charity Number  
Registered Company Number

00295829  
02069107



**CASTLEHAVEN**  
heart of your community

**CASTLEHAVEN COMMUNITY ASSOCIATION**

Financial Statements

For The Year Ended

31 March 2024



Prepared by  
**Hamilton**  
**Coopers**  
Chartered Accountants  
66 Earl Street  
Maidstone Kent ME14 1PS

# Castlehaven Community Association

## Report and accounts Contents

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## Castlehaven Community Association

### Company Information

**Directors and Trustees** Derek Jarman  
Rosemary Lewin  
Rebecca Cheshire  
Darshan Vora (appointed 25 March 2024)  
Bruce Fielding  
Matthew Stephenson  
Christina Nunn  
Tricia Richards (not a trustee)

**Auditors** Hamilton Coopers  
Chartered Accountants  
66 Earl Street  
Maidstone  
Kent ME14 1PS

**Registered office** The Community Centre  
21 Castlehaven Road London  
NW1 8RU

**Charity Number** 00295829

**Company Number** 02069107

## Castlehaven Community Association

### Introduction

The Trustees present their annual report and accounts for the year ending 31st March 2024.

The Trustees of the Board are satisfied with the performance of the charity during the year and the position at 31st March 2024 and consider that the charity is in a medium position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### Name, Registered Office and Constitution of the Charity

The full name of the charity is the Castlehaven Community Association which is a company limited by guarantee and a registered charity governed by its memorandum & articles of association with charity number 295829 and company number 02069107. The charity registered office is The Community Centre, 21 Castlehaven Road, London NW1 8RU and was incorporated on 30th October 1986.

#### Board of Trustees

The Castlehaven Community Association Board of Trustees are all volunteers elected annually at a meeting open to all local residents. For logistical reasons there were two Board of Trustees during this accounting period:

#### Committee 1st April 2023 – 31st March 2024

1. Matthew Stephenson
2. Derek E Jarman
3. Paul Henriot
4. Darshan Vora
5. Bruce J Fielding
6. Rosemary Lewin
7. Rebecca Cheshire
8. Christina Nunn
9. Amy Bloemendaal

#### Additional subcommittee Members 1st April 2023 – 31st March 2024

1. Brenda Gardner
2. Mena Charlick
3. Katherine Cox
4. John Paino
5. Jonathan Williams
6. David Saxby
7. Patricia Thomas

Tricia Richards was elected as Company Secretary.

#### Trustee recruitment.

The governing documents of the Castlehaven Community Association requires 1/3 of the Board of Trustees to stand down each year. Standing down members may be nominated for re-election.

The Board of Trustees aims to recruit a minimum of 2 new members each year based on the identified skills gap of the Board &/or the experience of the recruit. All nominations are publicly elected at the Castlehaven Community Association's Annual General Meeting (AGM).

No other person or body external to the charity is entitled to appoint one or more members to the Board of Trustees.

#### Trustee induction and training.

All new Trustees shall undergo a full induction delivered by the Castlehaven Chief Executive Officer &/or the Castlehaven Chair of the Board of Trustees. The induction will include the full completion of all paperwork as it relates to Companies House & the Charity Commission; a full and detailed explanation of financial recording, organisational structural chart, policies & procedures.

## **Castlehaven Community Association**

### Relationship between Funders and Committee Members

There is no known relationship between any funder and any member of our Board of Trustees.

### Objectives of the Charity

Castlehaven Community Association (CCA) aims and objectives are:

“To promote the benefit of the inhabitants of the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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 of the said inhabitants.”

### Public Benefits that are Provided by the Charity

CCA's activities are underpinned by its commitment to equal opportunities. The Association addresses its aims by:

- Providing classes, groups and activities for all sections of the community.
- Representing local opinion at local, borough-wide and national forums.
- Exploring and developing innovative and effective ways of promoting social inclusion.
- Developing local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and local residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all of its activities.

The day to day running and development of the Association is in the hands of the staff team led by the Community Association's Chief Executive Officer.

### Review of Past Activities During Year Ending 31st March 2024

In serving the aims and objectives of the Association CCA has during this last year offered: -

- Advocacy, Advice & Guidance
- Food Bank / Food Voucher Scheme Help
- Older People Scheme & Activities
- Hire of Facilities for Local Orgs, Groups & Events
- Multiple Community Festivals
- Floodlit Multi-Sports Facility
- Warm Spaces During Autumn/Winter Months
- Work Experience & Internships • Environmental Projects
- Men's & Women's Groups
- 8-19yr olds Afterschool & Sports Activities
- 8-19yr olds School Holiday Schemes
- Social Prescribing Partnership Project
- LGBTIQ+ Community Hub & Events
- Volunteering Opportunities
- Corporate Social Responsibility Opportunities

Overall, this small but high profile, vibrant community association continues to develop and respond to the needs of residents.

### Plans for Year Beginning 1st April 2024

The Castlehaven Community Association plans to continue to offer the activities and services outlined above. In addition, the Association is currently exploring and developing: -

- To apply for and complete the NCVO Trusted Charity Level 1 Chartered Mark
- To take on a new Events and Facilities Manager to increase demand and revenue in hiring our facilities. Whilst making sure that our facilities are safe spaces for community activities including residents' engagement meetings, parties, weddings, religious groups, events, conferences and festivals.

## Castlehaven Community Association

- To apply for funding to sustain our longstanding older people's project and our newest Health Haven project – (social prescribing partnership) so we can continue both popular projects that offer a vast array of free activities and services for residents aged over 18yrs to improve their mental & physical health, wellbeing, and social connections within their community.
- To continue our 'emergency' foodbank project, due to the cost-of-living crisis, increases in energy costs/inflation and continued local demand.
- To apply for HAF funding to provide 3 school holiday schemes (Spring, Summer & Winter)
- To collaborate with Camden Council on their 'Active for Life' health and fitness scheme for underactive older people living in Camden. To provide sporting activities to improve their health and social wellbeing too.

### **Transactions & Financial Position**

The statement of financial activities shows income for the year of £ 798,924 with expenditure of £ 925,838 leaving a deficit of £ 126,914 At the end of the year we carry forward a reserve of £ 797,460 of which £ 492,479 is unrestricted, £ 276,063 is designated for the expense and £ 28,918 is restricted to projects.

### **Reserves Policy**

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 30% unrestricted reserve of annual turnover. With an annual turnover in the region of £798,924 per annum this equates to an unrestricted reserve in the region of £239,677. At this level, the Board of Trustees considers that, in the event of a significant drop in funding, the charity would be able to continue delivering services whilst replacement funding is sought, or the charity is wound up. At present the unrestricted reserves are £230,946 which is included in the unrestricted income funds of £492,479 in the accounts, which is in line with our target. The balance in the unrestricted income fund is allocated to the projects. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

### **Designated Funds**

In recognition of expenditure committed, the CCA Board of Trustees has designated £ 276,063 which will be paid in the following year.

### **Risk Assessment**

The Board of Trustees has conducted a review of major risks to which the charity may be exposed.

#### **External Risks:**

The significant external risk is that of funding. The Board of Trustees has developed a Reserves Policy to address any sudden withdrawal of core funding and is working towards implementing this fully as soon as possible. The Board of Trustees has developed a strategy that allows for diversification of funding for activities. As such, all projects are administered in a matrix system, funded as 'standalone' projects – should funding be withdrawn for any one project other CCA projects will continue unhindered.

#### **Internal Risks:**

Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

The potential loss of key personnel is minimised by offering staff career enhancing training, health & wellbeing incentives, structured supervision, annual appraisal and paying the market value for their post.

Potential risks to clients and users are minimised by ensuring all staff and volunteers are regularly trained in safeguarding, GDPR, first aid, mental health first aid and health & safety. And they complete a Disclosure and Barring Service (DBS) check before working unsupervised with any children or vulnerable adults at risk.

Potential risk to Trustees is minimised by insurance cover.

## **Castlehaven Community Association**

### **Auditors**

Hamilton Cooper  
66 Earls Street  
Maidstone  
Kent ME14 1PS

### **Bankers**

Currently the group have the bank accounts with the following banks:

- CAF Bank Ltd
- Co-operative Bank
- Scottish Widows Bank
- Barclays Bank
- HSBC

### **Public Benefit**

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and in setting the charity's grant making policy.

### **Directors and Trustees**

All directors of the company are also Trustees of the charity and there are no other Trustees. All the Trustees named on the company information page served during the year. The Board has the power to appoint additional Trustees as it considers appropriate.

### **Statements of the Directors' Responsibilities**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for the year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement of representation to the auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.


## Castlehaven Community Association

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

### Method of preparation of accounts

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

This report was approved by the board of trustees on 11/26/2024

  
\_\_\_\_\_  
Derek Jarman (Nov 26, 2024 15:28 GMT)  
**D Jarman**  
Chair of Trustees

## **Castlehaven Community Association**

### **Independent auditors' report to the Trustees of the Castlehaven Community Association for the year ended 31 March 2024.**

We have audited the financial statements of Castlehaven Community Association for the year ended 31 March 2024 which comprise of the statement of financial activities, the balance sheets and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

#### **In our opinion the financial statements:**

- Give a true and fair view of the state of charitable company's affairs as at 31 March 2024 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Castlehaven Community Association

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 5], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

## Castlehaven Community Association

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of
- internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected

## Castlehaven Community Association

in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Asim Malik, FCA**  
(Senior Statutory Auditor)  
for and on behalf of  
**Hamilton Coopers**  
Chartered Accountants and Statutory Auditors

11/28/2024

66 Earl Street  
Maidstone  
Kent ME14 1PS

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006**

**Castlehaven Community Association**  
**Statement of financial activities**  
**(incorporating an income and expenditure account)**  
**for the year ended 31 March 2024**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	2024 £	2023 £
<b>Incoming resources</b>						
<b><i>Incoming resources from generated funds</i></b>						
Donations and legacies	4	288,311	-	447,249	<b>735,560</b>	<b>617,199</b>
Other trading activities	5	38,025	-	-	<b>38,025</b>	<b>35,036</b>
Income from Investments	6	25,339	-	-	<b>25,339</b>	<b>4,881</b>
<b>Total income and endowment</b>		<b>351,675</b>	<b>-</b>	<b>447,249</b>	<b>798,924</b>	<b>657,116</b>
<b>Resources expended</b>						
Administrative cost		50,949	-	23,785	<b>74,734</b>	<b>51,351</b>
<b><i>Expenditure on Charitable activities</i></b>		<b>408,376</b>	<b>25,534</b>	<b>413,594</b>	<b>847,504</b>	<b>587,046</b>
<b><i>Governance costs</i></b>		<b>3,600</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>
<b>Total Resources Expended</b>	7	<b>462,925</b>	<b>25,534</b>	<b>437,379</b>	<b>925,838</b>	<b>641,997</b>
<b>Net Incoming Resources before Transfers</b>		<b>(111,250)</b>	<b>(25,534)</b>	<b>9,870</b>	<b>(126,914)</b>	<b>15,119</b>
Gross transfers between funds		(47,514)	65,953	(18,439)	-	-
<b>Net incoming resources before Other recognised gains and losses</b>		<b>(158,764)</b>	<b>40,419</b>	<b>(8,569)</b>	<b>(126,914)</b>	<b>15,119</b>

**Castlehaven Community Association  
Consolidated statement of financial activities  
(incorporating an income and expenditure account)  
for the year ended 31 March 2024**

<b>Net movement in funds (Net Income / (Expenditure) for the year</b>		(158,764)	40,419	(8,569)	<b>(126,914)</b>	<b>15,119</b>
<b>Total funds brought forward</b>		651,243	235,644	37,487	<b>924,374</b>	<b>909,255</b>
<b>Total Funds carried forward</b>	16	492,479	276,063	28,918	<b>797,460</b>	<b>924,374</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 14 to 22 form an integral part of these accounts.**

**Balance Sheet  
as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	<u>127,669</u>	<u>153,202</u>
<b>Total fixed assets</b>		<u>127,669</u>	<u>153,202</u>
<b>Current assets</b>			
Debtors	12	649,227	377,395
Cash at bank and in hand		<u>402,526</u>	<u>815,882</u>
<b>Total current assets</b>		<u>1,051,753</u>	<u>1,193,277</u>
<b>Liabilities:-</b>			
Creditors: amounts due within one year	13	<u>(381,962)</u>	<u>(422,105)</u>
<b>Net current assets</b>		<u>669,791</u>	<u>771,172</u>
<b>Total assets less current liabilities</b>		<u>797,460</u>	<u>924,374</u>
<b>Total net assets</b>		<u><u>797,460</u></u>	<u><u>924,374</u></u>
<b>Funds</b>	16		
Unrestricted income funds		492,479	651,244
Designated funds		276,063	235,643
Restricted income funds		28,918	37,487
<b>Total funds</b>		<u><u>797,460</u></u>	<u><u>924,374</u></u>

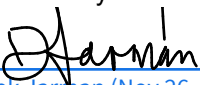
The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit in accordance with section 476 of the Act

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

11/26/2024

Approved by the Board of Trustees for issue on ..... and signed on its behalf by

  
Derek Jarman (Nov 26, 2024 15:28 GMT)

**D Jarman**  
**Director & Chair to Board of Trustee**

The notes on pages 14 to 22 form an integral part of these accounts.

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation of the accounts***

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have also been consistently applied within the same accounts.

***Accounting convention***

a) Basis of preparation and assessment of going concern:

The financial statements have been prepared in accordance with 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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

***Incoming Resources***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants

It is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes primary purpose trading

Income from charitable activities includes primary purpose trading, income earned both from the supply of goods or services under contractual arrangements or grant agreements, which have conditions that specify the provision of particular goods or services to be provided and undertaken for the charitable purposes of the charity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Association's work or for specific projects being undertaken by the Association.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support HCA's programmes and activities. The basis, on which support costs have been allocated are set out in note 8.

***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- \* Costs of raising funds comprise the costs of other trading activities, in which the Association does not yet engage.
- \* Expenditure on charitable activities includes the costs of providing services and activities for our beneficiaries and the local community to further the purposes of the charity and their associated support costs.
- \* Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

***Fixed assets and depreciation***

Tangible fixed assets are stated as costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	25% per annum, reducing balance method
Building refurbishment	25% per annum, reducing balance method / over 5 years
Motor vehicles	25% per annum, reducing balance method

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

**Debtors**

Debtors are recognised at the settlement recoverable amount due. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes is held to meet short-term cash commitments as they fall due rather than for investment purposes and may include short-term deposits.

**Creditors, deferrals and provisions**

Creditors and provisions are liabilities where we have a present obligation to a third party that we shall normally pay by cash. Provisions are measured or estimated as reliably as possible.

Where performance-related conditions are specified in a grant, the income will only be recognised to the extent that the charity has provided the facility or service. Any income received in advance of the conditions being met are deferred and shown under creditors.

**Pension**

On 01 October 2015 Workplace Pensions commenced at CCA, to which staff are encouraged to join.

**Legal status of the Society**

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. Names of its directors and registered office is mentioned on page 1.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**This is stated after crediting after charging:-**

Auditors' remuneration	3,600	3,600
Indemnity Insurance for trustees and employees	250	250
Depreciation	25,533	25,534

**3 Key management personnel**

The Trustees consider the key management to be themselves, CEO, deputy CEO and Finance manager. Remuneration paid to key management was as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Total for the year	142,738	139,209
	<u>142,738</u>	<u>139,209</u>

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

No expenses were paid to trustees or persons connected with them.

**4 Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total Funds</b>	<b>2023 Total Funds</b>
	£	£	£	£
Grants	3,455	447,249	450,704	412,552
Voluntary donations	284,856	-	284,856	204,647
	<u>288,311</u>	<u>447,249</u>	<u>735,560</u>	<u>617,199</u>

**5 Income from other trading activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total Funds</b>	<b>2023 Total Funds</b>
	£	£	£	£
Foodbank	7,032		7,032	13,530
Premises hire	30,993	-	30,993	21,506
	<u>38,025</u>	<u>-</u>	<u>38,025</u>	<u>35,036</u>

**6 Investment Income**

	<b>2024</b>	<b>2023</b>
	£	£
Interest income	25,339	4,881
	<u>25,339</u>	<u>4,881</u>

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

**7 Analysis of expenditure**

	Unrestricted funds	Restricted funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
<b>Costs of generating funds</b>				
Administrative cost	50,949	23,785	74,734	51,351
	50,949	23,785	74,734	51,351
<b>Expenditure on Charitable activities</b>				
Salaries	182,884	271,124	454,008	348,362
Activity cost	73,868	26,278	100,146	72,833
Other employee costs	45,468	68,822	114,290	84,055
Premises Costs	36,646	45,912	82,558	25,685
Professional fees in support of charitab	29,986	41	30,027	22,371
Other support costs	43,124	1,417	44,541	11,806
	411,976	413,594	825,570	565,112
<b>Designated funds</b>				
General administrative expenses	25,534	-	25,534	25,534

**8 Analysis of grants payable in furtherance of the charity's objects**

Support costs are allocated on a consistent basis within the use of resources and allocated as core costs.

**9 Deferred Incoming Resources & Reserves- Restricted funds (Group and Company)**

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry	378,025	(378,025)	340,831	340,831
<b>Total</b>	378,025	(378,025)	340,831	340,831
			<b>2024</b>	<b>2023</b>
			£	£
<b>These deferrals are included in creditors</b>			340,831	378,025

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end, and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

<b>10 Staff Costs and Emoluments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross Salaries	411,491	238,028
Employer's National Insurance	33,665	15,497
Pension Contributions	8,853	4,885
	<u>454,009</u>	<u>258,410</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2024</b>	<b>2023</b>
Engaged on charitable activities	16	12

There were no fees or other remuneration paid to the trustees  
There was 1 employees with emoluments in excess of £60,000 per annum.

**11 Tangible fixed assets**

	<b>Freehold Land and buildings</b>	<b>Plant, Machinery &amp; Vehicles</b>	<b>Total</b>
At 1 April 2023	255,337	11,909	267,246
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2023	102,135	11,909	114,044
Charge for the year	25,533	-	25,533
At 31 March 2024	<u>127,668</u>	<u>11,909</u>	<u>139,577</u>
<b>Net book value</b>			
At 31 March 2024	<u>127,669</u>	<u>-</u>	<u>127,669</u>
At 31 March 2023	<u>153,202</u>	<u>-</u>	<u>153,202</u>
			-

<b>12 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	15,197	15,594
Amounts due from associated and subsidiary undertakings	632,880	361,801
Prepaid expenses	1,150	-
	<u>649,227</u>	<u>377,395</u>

**Amounts due after more than one year included in the total above are analysed as:-**

Amounts due from associated and subsidiary undertakings	<u>632,880</u>	<u>361,801</u>
<b>Amounts due after more than one year included above</b>	<u>632,880</u>	<u>361,801</u>

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	30,221	44,080
Deferred income and grants in advance (see note 9)	340,831	378,025
Taxation and social security	10,410	-
Other creditors	500	-
	<u>381,962</u>	<u>422,105</u>

**14 Contingent Liabilities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total	10,000	7,800

It had been discovered that part of the building had not been charged for electricity for some periods and the Trustees are unsure if there will be any further liability, but they feel it is prudent to note this situation and make an estimate of any contingency. No provision for the above amount has been included in these accounts.

**15 Share Capital**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**16 Analysis of net assets between funds**

<b>At 31 March 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	127,669			127,669
Net current assets	405,941	276,063	369,749	1,051,753
Liabilities	(41,131)	-	(340,831)	(381,962)
	<u>492,479</u>	<u>276,063</u>	<u>28,918</u>	<u>797,460</u>

<b>At 1 April 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	153,202	-	-	153,202
Net current assets	542,122	235,643	415,512	1,193,277
Liabilities	(44,080)	-	(378,025)	(422,105)
	<u>651,244</u>	<u>235,643</u>	<u>37,487</u>	<u>924,374</u>

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Environment project	7,628	19,062	(7,485)	19,205
Age Activity	-	8,410	-	8,410
Active 8	1,647	2,288	(3,181)	754
Food bank	3,924	(3,924)	-	-
Health Haven	4,779	3,543	(7,773)	549
Core	19,509	(19,509)	-	-
	<u>37,487</u>	<u>9,870</u>	<u>(18,439)</u>	<u>28,918</u>
Designated funds	235,644	(25,534)	65,953	276,063
CCA - unrestricted reserve	651,243	(111,250)	(47,514)	492,479
	<u>924,374</u>	<u>(126,914)</u>	<u>-</u>	<u>797,460</u>

**Analysis of movements in funds as shown in the table above**

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Environment project	157,953	138,891	-	19,062
Age Activity	41,827	33,417	-	8,410
Active 8	69,420	67,132	-	2,288
Food Bank	-	3,924	-	(3,924)
Health Haven	96,294	92,751	-	3,543
Core - Restricted	81,755	101,264	-	(19,509)
Designated funds	-	25,534	-	(25,534)
CCA - unrestricted reserve	351,675	462,925	-	(111,250)
	<u>798,924</u>	<u>925,838</u>	<u>-</u>	<u>(126,914)</u>
	-	-	-	-

There are sufficient resources for all funds in the appropriate form to enable each activity to be applied in accordance with any restriction.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charity.

Restricted funds are subjected to the restriction on their expenditure imposed by the donors or through the terms of an appeal.

The net transfers between the funds represents an internal management and support supervision charge at a percentage of 10% to 25% allowed by donors on particular grants.

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2024**

**17 Subsidiary undertaking**

The charitable company controls Castlehaven Community Enterprise Limited by virtue of the provisions of Companies Act 2006 which is registered in England.

The subsidiary is used for non-primary purpose trading activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

	<b>2024</b>	<b>2023</b>
	£	£
<b>Castlehaven Community Enterprise Limited</b>		
Turnover	213,509	251,941
Administrative expenses	(92,005)	(47,294)
Other operating income	75	-
Operating profit / (loss)	<u>121,579</u>	<u>204,647</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>121,579</u>	<u>204,647</u>
Deed of covenant to parent undertaking	<u>(121,579)</u>	<u>(204,647)</u>
Profit / (Loss) for the financial year	<u><u>-</u></u>	<u><u>-</u></u>
The aggregate of the assets, liabilities and funds was:		
Assets	735,274	346,446
Liabilities	<u>(735,274)</u>	<u>(346,446)</u>
Funds	<u><u>-</u></u>	<u><u>-</u></u>

**18 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiaries gift aids available profits to the parent charity.

The charge to corporation tax for the subsidiaries in the year was £nil (2023: £nil)

**19 Related party transactions**

There are no related party transactions to disclose for the year (2023: none)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**20 General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is

The Community Centre  
21 Castlehaven Road London  
NW1 8RU

**CASTLEHAVEN COMMUNITY ASSOCIATION**

England & Wales - Charity number 295829

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# Accounts

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Registered Charity Number 00295829  
Registered Company Number 02069107



## **CASTLEHAVEN COMMUNITY ASSOCIATION**

Consolidated Financial Statements

For The Year Ended

31 March 2023

Prepared by  
 **Hamilton**  
**Coopers**  
Chartered Accountants  
66 Earl Street  
Maidstone Kent ME14 1PS

# Castlehaven Community Association

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## Castlehaven Community Association

### Company Information

<b>Directors and Trustees</b>	Derek Jarman Rosemary Lewin Paul Henriot Rebecca Cheshire Greg Ferrari Bruce Fielding Matthew Stephenson Christina Nunn Tricia Richards (not a trustee)
<b>Auditors</b>	Hamilton Coopers Chartered Accountants 66 Earl Street Maidstone Kent ME14 1PS
<b>Registered office</b>	The Community Centre 21 Castlehaven Road London NW1 8RU
<b>Charity Number</b>	00295829
<b>Company Number</b>	02069107

## Castlehaven Community Association

### Introduction

The Trustees present their annual report and accounts for the year ending 31st March 2023.

The Trustees of the Board are satisfied with the performance of the charity during the year and the position at 31st March 2023 and consider that the charity is in a medium position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### Name, Registered Office and Constitution of the Charity

The full name of the charity is the Castlehaven Community Association which is a company limited by guarantee and a registered charity governed by its memorandum & articles of association with charity number 295829 and company number 02069107. The charity registered office is The Community Centre, 21 Castlehaven Road, London NW1 8RU and was incorporated on 30th October 1986.

### Board of Trustees

The Castlehaven Community Association Board of Trustees are all volunteers elected annually at a meeting open to all local residents. For logistical reasons there were two Board of Trustees during this accounting period:

#### Committee 1st April 2022 – 31st March 2023

Matthew Stephenson  
Derek Edward Jarman  
Paul Henriot  
Bruce Jon Fielding

Rosemary Lewin  
Rebecca Cheshire  
Christina Nunn

#### Additional subcommittee Members 1st April 2022 – 31st March 2023

Brenda Gardner  
Mena Charlick  
Katherine Cox

John Paino  
Jonathan Williams

Tricia Richards was elected as Company Secretary.

### Trustee recruitment.

The governing documents of the Castlehaven Community Association requires 1/3 of the Board of Trustees to stand down each year. Standing down members may be nominated for re-election.

The Board of Trustees aims to recruit a minimum of 2 new members each year based on the identified skills gap of the Board &/or the experience of the recruit. All nominations are publically elected at the Castlehaven Community Association's Annual General Meeting (AGM).

No other person or body external to the charity is entitled to appoint one or more members to the Board of Trustees.

### Trustee induction and training.

All new Trustees shall undergo a full induction delivered by the Castlehaven Chief Executive Officer &/or the Castlehaven Chair of the Board of Trustees. The induction will include the full completion of all paperwork as it relates to Companies House & the Charity Commission; a full and detailed explanation of financial recording, organisational structural chart, policies & procedures.

### Relationship between Funders and Committee Members

There is no known relationship between any funder and any member of our Board of Trustees.

### Objectives of the Charity

Castlehaven Community Association (CCA) aims and objectives are:

“To promote the benefit of the inhabitants of the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation

## Castlehaven Community Association

and leisure time occupation with the object of improving the conditions of life of the said inhabitants.”

### Public Benefits that are Provided by the Charity

CCA’s activities are underpinned by its commitment to equal opportunities. The Association addresses its aims by:

- Providing classes, groups and activities for all sections of the community.
- Representing local opinion at local, borough-wide and national forums.
- Exploring and developing innovative and effective ways of promoting social inclusion.
- Developing local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and local residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all of its activities.

The day to day running and development of the Association is in the hands of the staff team led by the Community Association’s Chief Executive Officer.

### Review of Past Activities During Year Ending 31st March 2023

In serving the aims and objectives of the Association CCA has during this last year offered: -

- Advocacy, Advice & Guidance
- Food Bank / Food Voucher Scheme Help
- Older People Scheme & Activities
- Hire of Facilities for Local Orgs, Groups & Events
- Multiple Community Festivals
- Floodlit Multi-Sports Facility
- Warm Spaces During Autumn/Winter Months
- Work Experience & Internships
- Environmental Projects
- Men’s & Women’s Groups
- 8-19yr olds Afterschool & Sports Activities
- 8-19yr olds School Holiday Schemes
- Social Prescribing Partnership Project
- LGBTIQ+ Community Hub & Events
- Volunteering Opportunities
- Corporate Social Responsibility Opportunities

Overall, this small but high profile, vibrant community association continues to develop and respond to the needs of residents.

### Plans for Year Beginning 1st April 2023

The Castlehaven Community Association plans to continue to offer the activities and services outlined above. In addition, the Association is currently exploring and developing: -

- Repurposing the old Littlehaven Nursery building and gardens into a new ‘Community Hub’ to use for community activities, religious groups, private parties, conferences, and weddings etc. To make more revenue.
- To take on the license of the Clarence Hall, local TRA Hall based in the Clarence Way Estate. Work with Camden Council to arrange refurbishment. Plan to use this space for community activities including residents’ engagement meetings, parties, weddings, religious groups, conferences and festivals.
- To apply for funding to sustain our pilot Health Haven project – (social prescribing partnership) so we can continue this popular project that offers a vast array of free activities and services for residents aged over 18yrs who have been referred by local NHS and Health organisations to improve their mental & physical health, wellbeing, and social connections with their community.
- To continue our ‘emergency’ foodbank project, due to the cost-of-living crisis, increases in energy costs/inflation and continued local demand.

## Castlehaven Community Association

### Transactions & Financial Position

The statement of financial activities shows income for the year of £ 984,534 with expenditure of £ 1,002,398 leaving a deficit of £17,864. At the end of the year we carry forward a reserve of £922,664 of which £649,553 is unrestricted, £235,644 is designated for the expense and £37,487 is restricted to projects.

### Reserves Policy

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 30% unrestricted reserve of annual turnover. With an annual turnover in the region of £984,000 per annum this equates to an unrestricted reserve in the region of £295k. At this level, the Board of Trustees considers that, in the event of a significant drop in funding, the charity would be able to continue delivering services whilst replacement funding is sought, or the charity is wound up. At present the unrestricted and undesignated reserve is £649k, which is in line with our target. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

### Designated Funds

In recognition of expenditure committed, the CCA Board of Trustees has designated £235,644 which will be paid in the following year.

### Risk Assessment

The Board of Trustees has conducted a review of major risks to which the charity may be exposed.

#### External Risks:

The significant external risk is that of funding. The Board of Trustees has developed a Reserves Policy to address any sudden withdrawal of core funding and is working towards implementing this fully as soon as possible. The Board of Trustees has developed a strategy that allows for diversification of funding for activities. As such, all projects are administered in a matrix system, funded as 'stand alone' projects – should funding be withdrawn for any one project other CCA projects will continue unhindered.

#### Internal Risks:

Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

The potential loss of key personnel is minimised by offering staff career enhancing training, structured supervision, annual appraisal and paying the market value for their post.

Potential risks to clients and users are minimised by ensuring all staff and volunteers are regularly trained in safeguarding, GDPR, first aid, mental health first aid and health & safety. And they complete a Disclosure and Barring Service (DBS) check before working unsupervised with any clients and users.

Potential risk to Trustees is minimised by insurance cover.

### Auditors

Hamilton Cooper  
66 Earls Street  
Maidstone  
Kent ME14 1PS

### Bankers

Currently the group have the bank accounts with the following banks:

- CAF Bank Ltd
- Co-operative Bank
- Scottish Widows Bank
- Barclays Bank
- HSBC

## Castlehaven Community Association

### Strategic Report 2022-2023

The Castlehaven Community Association (CCA) will strengthen its presence and improve its reputation by conducting regular outreach, social and holistic activities with and for the community. CCA will continue to fundraise and increase revenue via its social enterprise, whilst developing ideas on new revenue streams including connections with philanthropic organisations, businesses and individuals. During 2023-24 the Association will continue to:

- Represent local opinion at local, borough-wide and national forums.
- Explore and develop innovative and effective ways of promoting social inclusion.
- Develop local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all its activities.

The day to day running and development of the Association will continue in the hands of the staff team led by the Community Association's Chief Executive Officer.

### Key Achievements & Developments during April 2022- March 2023

2022-2023 was an exciting year for CCA to recover, change and thrive. We worked hard to make sure that the communities that accessed our activities, events and spaces were supported, listened to, and offered services that they needed to improve their mental health, wellbeing, and physical health. Our outdoor spaces thrived too, with the ongoing support and hard work of a passionate team of staff and volunteers.

We updated our Trustee Handbook, to help us improve the diversity of our current Board of Trustees (BoT), and to explain all areas of governance and risk that our BoT are responsible for. Part of this process included a trustee skills audit to find where we had gaps in knowledge and skills on our current board. We are now actively recruiting for several trustees to cover these gaps and in the process diversify our BoT.

We have continued our Emergency Foodbank for residents living in the Camden Town (electoral) ward. We constantly review this project's monthly data to see if it is still viable, and sadly due to the ongoing cost of living crisis we have seen an increase in use and a demographic change in recipients of our emergency food parcels which are the working poor – low income, part-time workers, '0'hr contractors, carers, NHS staff, educational employees, and statutory services staff. We also continued to help those who are unemployed, homeless, retired, or disabled. During the year we fed between 300 to 600 individuals per calendar month.

During the year we provided many extra services for our foodbank users to access for free, such as healthy recipes cards, exercise classes, older people's activities, children & young people's afterschool and holiday activities including trips out, environmental activities such as food & plant growing, therapeutic horticulture and volunteering too. We provided them with free food at our community festivals and events so that they didn't miss out on being part of their community. They were also invited to community meetings, support groups and information, advice, and guidance sessions with professional advisors, to help with increasing their benefits and deal with financial issues, which proved popular.

Most of our foodbank donations were from major supermarkets like Morrisons, Coop, M&S and Pets at Home, we also received hundreds of donated food items from individual donations. We continued our partnerships with food suppliers the Felix project, Fairshare and Feast. Plus Unity Works, JW3 and the Hampsted Synagogue who have provided an amass of food for our foodbank recipients to enjoy.

In December 2022, we were approached by Camden Council to apply for Warm Spaces funding in partnership with other local organisations. This was based on the rising cost of heating, electricity/fuel and food costs over the winter months. We formed a partnership with the London Irish Centre IAG department and the Pirate Castle. We applied for funding for our Cosy Castles project where we provided the following: Hot soup for three groups within the Castlehaven Community Centre (Older People, Children/Young People and Over 18yrs), we provided woollen hats, gloves and warm socks for Foodbank members, the pirate castle allowed people to book in to use their hot showers free of charge and enjoy hot soup and a roll on certain days of the week The London Irish Centre provided a professional advisor one day a week to be based at Castlehaven, to offer advice and guidance on

## Castlehaven Community Association

increasing benefits, support and housing advice. This project lasted for 3 months and whilst some parts of the project worked well others didn't. Castlehaven decided to continue to provide soup after the funding ran out due to its popularity, and have formed a longer term partnership with the London Irish Centre IAG department to continue the weekly advice sessions as this proved the most popular element of the Cosy Castles project.

Our environmental project went from strength to strength, after applying for and being awarded Community Infrastructure Levy (CIL) funding in Feb 2023 via Camden Council for a new post within our Greenworks project, we were thrilled to continue our important work for 3 more years from July 2023- June 2026. We also applied for continuation funding from the City Bridge Trust from 3yrs to 5yrs, so that we could carry on another role within the project for a further 2yrs. Which we were awarded too. This has given us the opportunity to expand our work to increase our environmental impact within the local area and beyond. We worked with hundreds of volunteers through the year, especially students from UCL, CAPA Interns and Corporate Social Responsibility (CSR) volunteers who helped with all manner of tasks such as gardening, building raised beds and clearing thousands of leaves during the autumn months. And for the first time we received the Camden in Bloom 'Best Community Garden' award, which was a great achievement.

The Activ8 (8-13yrs) and newly funded Rebound (13-19yrs) projects were a real success during the year, many children and young people benefited from attending regular free afterschool sessions (Monday to Thursday evenings between 4-6pm) regular chess classes, creative writing, drama sessions, football and basketball training, also Saturday morning martial arts classes, and a new street dance class held on Sunday afternoons for young people aged between 13-17yrs and 18-21yrs. There were also ad hoc cultural arts & crafts, healthy cooking workshops and gaming competitions. Parents and carers volunteered their time to help set up rooms and built relationships with the staff team. There was a demand for holiday scheme provision, so in February 2023 we applied for and was awarded HAF funding to hold a holiday scheme during the Easter school holidays in April 2023. Which was a storming success.

Castlehaven's older people's project Ageactivity 60+ (AA60+) had a challenging year, this was due to the change of project staff and project funding streams reducing. However, this did not affect the supply of creative, interesting, and energising activities and trips organised for its members and the wider ageing community that accessed AA60+ during this period. The challenging period was helped by an unexpected legacy left to AA60+ from a past elderly member. They bequeathed over £75K to the project. Which helped tremendously to sustain the AA60+ project and its activities for up to 24mths. The other highlights during this year were the Queen's Platinum Jubilee tea party, which many project members thoroughly enjoyed. Several lucky members also had the opportunity to visit the Queens Jubilee Superbloom event held at the Tower of London, where they saw thousands of beautiful wildflowers within the moated area. Through regular surveys the members shared how much the project meant to them and how it had impacted their lives in terms of improving their physical and mental dexterity whilst making new friends and combating loneliness and isolation.

Our new Health Haven (HH) Social Prescribing project began as a 12mth pilot in 2022, due to its popularity and positive impact it was having on the attendees, we applied for 2.5yrs continuation funding through CIL, which was awarded. Part of the continuation funding was to begin a project evaluation with an external consultant; this will document evidence that will hopefully prove that HH activities and interventions we create and provide make a positive impact to members health and wellbeing, lessening their dependency on NHS services.

In early 2023 we successfully recruited a passionate and skilled project manager and project co-ordinator to lead this fantastic new project.

During it's first six months we have provided a plethora of positive activities such as exercise classes, healthy cooking workshops, specific health talks and social activities (cinema trips, kayaking and outdoor swimming sessions) for those suffering with loneliness and isolation, specific health conditions such as Diabetes, depression & anxiety, and obesity. We have also set up many partnerships with other health-based organisations such as VAC, Camden MIND, NHS Pain Recovery Clinic (Royal Free Hospital), The Recovery College and educational organisations such as the Working Men's College, who provide free educational workshops for members. The project is still very new, and we are learning what works and what doesn't, however many members have felt a positive impact on their health and wellbeing since joining HH, as well as making new friends and acquaintances.

Due to the proximity of large new housing and corporate developments, we have been invited and attend many different working groups. We attend the Camden Goods Yard Working Group, the Camden Town Working

## **Castlehaven Community Association**

Group, and the Camden House Working Group. These groups are set up to discuss plans, issues local residents and communities have faced due to these redevelopments, also to discuss ASB, crime and complaints. This gives us a chance to meet decision makers and influential people who can change designs, plans to improve spaces that would otherwise cause concern in the future. We also listen to them and disseminate information to our BoT, members of the public so they are aware of such work.

Being invited to these meetings proves that Castlehaven is an important stakeholder within the local community.

Our staff and volunteers worked extremely hard to organise our 6th WinterFEST that took place on Friday 9th Dec 2022. We held various activities for all ages to enjoy from meeting the local Mayor to face-painting, to creating tree decorations and enjoying the tasty food on offer. We also had live music with our community choir lead by our CEO, a ukulele band playing festive songs and a great performance from our young people's street dance troop that went down a treat! We also had our older people's line dancing and ballroom dancing displays that got everyone in the festive mood. We had an array of food, drink and traditional mulled wine for all to enjoy. There was an art exhibition created by our elderly project and many stalls to buy gifts from. We gave our foodbank members vouchers so that they could get a meal for free and also a free visit to meet Santa in his grotto, who gave out donated toys as pressies for all the children. Who could then go outside to have a free ride on a fairground ride that was enjoyed by many children throughout the event.

It was one of the best festivals we have had with over 400 people in attendance. We believe that this was because it was a very low-cost event for all to enjoy. All monies raised went towards or foodbank. A huge thanks was given to all staff and volunteers who worked so hard to provide this wonderful annual event.

Whilst 2022-23 was a year of change CCA worked creatively and tirelessly to help tackle loneliness, isolation, and improve health & wellbeing of our community members. Giving them a safe space to come along to, connect with others whilst making a difference to their lives and others. We strive to make sure that Castlehaven is sustained to continue its very important work for our local community and beyond.

### **Directors and Trustees**

All directors of the company are also Trustees of the charity and there are no other Trustees. All the Trustees named on the company information page served during the year. The Board has the power to appoint additional Trustees as it considers appropriate.

### **Statements of the Directors' Responsibilities**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for the year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement of representation to the auditors**

Each person who was a director at the time this report was approved confirms that:

## Castlehaven Community Association

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

### Method of preparation of accounts

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

This report was approved by the board of trustees on .....



[Matthew Stephenson \(Nov 24, 2023 12:46 GMT\)](#)

**M Stephenson**  
Chair of Trustees

## **Castlehaven Community Association**

### **Independent auditors' report to the Trustees of the Castlehaven Community Association (the 'parent charitable company')**

We have audited the financial statements of Castlehaven Community Association (the 'parent charitable company') for the year ended 31 March 2023 which comprise of the statement of financial activities, the balance sheets and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

#### **In our opinion the financial statements:**

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Castlehaven Community Association

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

## Castlehaven Community Association

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of
- internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected

## Castlehaven Community Association

in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Asim Malik, FCA**  
(Senior Statutory Auditor)  
for and on behalf of  
**Hamilton Coopers**  
Chartered Accountants and Statutory Auditors

66 Earl Street  
Maidstone  
Kent ME14 1PS

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**

Castlehaven Community Association  
Consolidated statement of financial activities  
(incorporating an income and expenditure account) for the year ended 31 March 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	2023 £	£	£	£	2022 £
<b>Incoming resources</b>									
<i>Incoming resources from generated funds</i>									
Donations and legacies	5	109,193	-	303,359	412,552	66,666	-	347,351	414,017
Other trading activities	6	567,101	-	-	567,101	916,198	-	-	916,198
Income from Investments	7	4,881	-	-	4,881	61	-	-	61
<b>Total income and endowment</b>		<b>681,175</b>	<b>-</b>	<b>303,359</b>	<b>984,534</b>	<b>982,925</b>	<b>-</b>	<b>347,351</b>	<b>1,330,276</b>
<b>Resources expended</b>									
<i>Costs of generating funds</i>									
Costs of generating voluntary income		-	-	-	-	-	-	-	-
Administrative cost		359,827	-	-	359,827	534,066	-	-	534,066
<i>Expenditure on Charitable activities</i>	8	281,293	25,534	332,144	638,971	108,651	29,502	354,032	492,185
<i>Governance costs</i>	8	3,600	-	-	3,600	3,850	-	-	3,850
<b>Total Resources Expended</b>		<b>644,720</b>	<b>25,534</b>	<b>332,144</b>	<b>1,002,398</b>	<b>646,567</b>	<b>29,502</b>	<b>354,032</b>	<b>1,030,101</b>
<b>Net Incoming Resources before Transfers</b>		<b>36,455</b>	<b>(25,534)</b>	<b>(28,785)</b>	<b>(17,864)</b>	<b>336,358</b>	<b>(29,502)</b>	<b>(6,681)</b>	<b>300,175</b>
Gross transfers between funds		-	-	-	-	-	-	-	-
<b>Net incoming resources before Other recognised gains and losses</b>		<b>36,455</b>	<b>(25,534)</b>	<b>(28,785)</b>	<b>(17,864)</b>	<b>336,358</b>	<b>(29,502)</b>	<b>(6,681)</b>	<b>300,175</b>

**Castlehaven Community Association**  
**Consolidated statement of financial activities**  
**(incorporating an income and expenditure account) for the year ended 31 March 2023**

		Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>	Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>
	<b>Notes</b>	£	£	£	<b>2023 £</b>	£		£	<b>2022 £</b>
<b>Other recognised gains and losses</b>									
<b>Net movement in funds (Net Income / (Expenditure) for the year</b>		36,455	(25,534)	(28,785)	<b>(17,864)</b>	336,358	(29,502)	(6,681)	<b>300,175</b>
<b>Total funds brought forward</b>		613,078	261,178	66,272	<b>940,528</b>	276,720	290,680	72,953	<b>640,353</b>
<b>Total Funds carried forward</b>	17	649,533	235,644	37,487	<b>922,664</b>	613,078	261,178	66,272	<b>940,528</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 17 to 26 form an integral part of these accounts.**

Castlehaven Community Association

Company Number 04393769

Balance Sheet  
as at 31 March 2023

	Notes	Group		The charity	
		2023 £	2022 £	2023 £	2022 £
<b>Fixed assets</b>					
Tangible assets	12	<u>192,546</u>	<u>246,278</u>	<u>153,202</u>	<u>178,736</u>
<b>Total fixed assets</b>		<u>192,546</u>	<u>246,278</u>	<u>153,202</u>	<u>178,736</u>
<b>Current assets</b>					
Debtors	13	<u>32,114</u>	<u>49,399</u>	<u>377,395</u>	<u>483,007</u>
Cash at bank and in hand		<u>1,219,420</u>	<u>833,560</u>	<u>815,882</u>	<u>298,142</u>
<b>Total current assets</b>		<u>1,251,534</u>	<u>882,959</u>	<u>1,193,277</u>	<u>781,149</u>
<b>Liabilities:-</b>					
Creditors: amounts due within one year	14	<u>(423,905)</u>	<u>(94,082)</u>	<u>(422,105)</u>	<u>(50,630)</u>
<b>Net current assets</b>		<u>827,629</u>	<u>788,877</u>	<u>771,172</u>	<u>730,519</u>
<b>Total assets less current liabilities</b>		<u>1,020,175</u>	<u>1,035,155</u>	<u>924,374</u>	<u>909,255</u>
Creditors: amounts due after more than one year		<u>(97,511)</u>	<u>(94,627)</u>	<u>-</u>	<u>-</u>
<b>Total net assets</b>		<u>922,664</u>	<u>940,528</u>	<u>924,374</u>	<u>909,255</u>
<b>Funds</b>	17				
Unrestricted income funds		<u>649,533</u>	<u>613,078</u>	<u>651,243</u>	<u>581,805</u>
Designated funds		<u>235,644</u>	<u>261,178</u>	<u>235,644</u>	<u>261,178</u>
Restricted income funds		<u>37,487</u>	<u>66,272</u>	<u>37,487</u>	<u>66,272</u>
<b>Total funds</b>		<u>922,664</u>	<u>940,528</u>	<u>924,374</u>	<u>909,255</u>

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit in accordance with section 476 of the Act

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

Approved by the Board of Trustees for issue on ..... and signed on its behalf by

**M Stephenson**

Director & Chair to Board of Trustees



[Matthew Stephenson \(Nov 24, 2023 12:46 GMT\)](#)

The notes on pages 17 to 26 form an integral part of these accounts.

## Castlehaven Community Association

### Cash Flow Statement for the year ended 31 March 2023

	2023	2022
	£	£
<b>Cash generated from operations</b>		
Operating profit/(loss)	(22,745)	300,112
Reconciliation to cash generated from operations:		
Depreciation	53,732	66,336
Increase in debtors	17,285	(35,559)
Increase/(decrease) in creditors	332,707	36,350
	<u>380,979</u>	<u>367,239</u>
<b>Cash from other sources</b>		
Interest received	4,881	61
	<u>4,881</u>	<u>61</u>
<b>Application of cash</b>		
Purchase of fixed assets	-	-
	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash</b>	385,860	367,300
Cash at bank and in hand less overdrafts at 1 April	833,560	466,260
<b>Cash at bank and in hand less overdrafts at 31 March</b>	<u>1,219,420</u>	<u>833,560</u>
<b>Consisting of:</b>		
Cash at bank and in hand	1,219,420	833,560
Overdrafts	-	-
	<u>1,219,420</u>	<u>833,560</u>
<b>Major non-cash transactions</b>		
Capital value of new finance lease arrangements	<u>-</u>	<u>-</u>

## Castlehaven Community Association

### Notes to the Accounts For the year ended 31 March 2023

#### 1 Accounting policies

##### Basis of preparation of the accounts

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have also been consistently applied within the same accounts.

##### **Accounting convention**

##### Basis of preparation and assessment of going concern:

The financial statements have been prepared in accordance with 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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

##### Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

##### Income from government and other grants, whether 'capital' grants or 'revenue' grants

It is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### Income from charitable activities includes primary purpose trading

Income from charitable activities includes primary purpose trading, income earned both from the supply of goods or services under contractual arrangements or grant agreements, which have conditions that specify the provision of particular goods or services to be provided and undertaken for the charitable purposes of the charity.

##### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a

## **Castlehaven Community Association**

specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Association's work or for specific projects being undertaken by the Association.

### Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support HCA's programmes and activities. The basis, on which support costs have been allocated are set out in note 8.

### Expenditure and irrecoverable VAT

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of other trading activities, in which the Association does not yet engage.

Expenditure on charitable activities includes the costs of providing services and activities for our beneficiaries and the local community to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Fixed assets and depreciation

Tangible fixed assets are stated as costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	25% per annum, reducing balance method
Building refurbishment	25% per annum, reducing balance method / over 5 years Motor vehicles
	25% per annum, reducing balance method

### Debtors

Debtors are recognised at the settlement recoverable amount due. Prepayments are valued at the amount prepaid.

### Cash at bank and in hand

Cash at bank and in hand includes is held to meet short-term cash commitments as they fall due rather than for investment purposes and may include short-term deposits.

### Creditors, deferrals and provisions

Creditors and provisions are liabilities where we have a present obligation to a third party that we shall normally pay by cash. Provisions are measured or estimated as reliably as possible.

Where performance-related conditions are specified in a grant, the income will only be recognised to the extent that the charity has provided the facility or service. Any income received in advance of the conditions being met are deferred and shown under creditors.

### Pension

On 01 October 2015 Workplace Pensions commenced at CCA, to which staff are encouraged to join.

## Castlehaven Community Association

### Legal status of the Society

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. Names of its directors and registered office is mentioned on page 1.

### 2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 3 Surplus for the financial year

	2023	2022
	£	£
<b>This is stated after crediting after charging:-</b>		
Rentals under operating leases	5,961	7,341
Auditors' remuneration	7,200	7,200
Indemnity Insurance for trustees and employees	250	250
Depreciation	28,198	40,802

### 4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

### 5 Income from donations and legacies

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Grants	46,913	303,359	350,272	353,242
Voluntary donations	62,280	-	62,280	60,775
	<u>109,193</u>	<u>303,359</u>	<u>412,552</u>	<u>414,017</u>

## Castlehaven Community Association

### 6 Income from other trading activities

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Nursery	280,124		280,124	658,559
Pitch hire	251,941		251,941	250,473
Other trading activity	35,036	-	35,036	7,166
	567,101	-	567,101	916,198

### 7 Investment Income

	2023 £	2022 £
Bank deposit interest received	4,881	61

### 8 Analysis of expenditure

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
<i>Costs of generating funds</i>				
Administrative cost	36,749	14,603	51,352	34,355
	36,749	14,603	51,352	34,355
<i>Expenditure on Charitable activities</i>				
Salaries	112,297	210,531	322,828	258,409
Activity cost	57,082	41,858	98,940	61,749
Other employee costs	26,999	57,056	84,055	63,416
Premises Costs	18,438	7,247	25,685	48,106
Professional fees in support of charitable activities	21,586	785	22,371	13,444
Other support costs	11,741	65	11,806	18,328
	248,143	317,542	565,685	463,452
<i>Designated funds</i>				
General administrative expenses	25,534	-	25,534	29,502

### 9 Analysis of grants payable in furtherance of the charity's objects

Support costs are allocated on a consistent basis within the use of resources and allocated as core costs.

## Castlehaven Community Association

### 10 Deferred Incoming Resources & Reserves- Restricted funds (Group and Company)

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry	<u>26,979</u>	<u>26,979</u>	<u>378,025</u>	<u>378,025</u>
<b>Total</b>	<u>26,979</u>	<u>26,979</u>	<u>378,025</u>	<u>378,025</u>
			<b>2023</b>	<b>2022</b>
<b>These deferrals are included in creditors</b>			<b>£</b>	<b>£</b>
			<u>1,800</u>	<u>26,979</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end, and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

### 11 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	294,750	238,028
Employer's National Insurance	22,039	15,497
Pension Contributions	5,994	4,885
	<u>322,783</u>	<u>258,410</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2023</b>	<b>2022</b>
Engaged on charitable activities	14	12

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

12 Tangible fixed assets (Group)

Group	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2022	255,337	213,175	468,512
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>255,337</u>	<u>213,175</u>	<u>468,512</u>
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2022	76,601	145,633	222,234
Eliminated on disposals	-	-	-
Depreciation on disposal	-	-	-
Charge for the year	25,534	28,198	53,732
At 31 March 2023	<u>102,135</u>	<u>173,831</u>	<u>275,966</u>
<b>Net book value</b>			
At 31 March 2023	<u>153,202</u>	<u>39,344</u>	<u>192,546</u>
At 31 March 2022	<u>178,736</u>	<u>67,542</u>	<u>246,278</u>
Tangible fixed assets (Charity)	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2022	255,337	11,909	267,246
At 31 March 2023	<u>255,337</u>	<u>11,909</u>	<u>267,246</u>
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2022	76,601	11,909	88,510
Charge for the year	25,534	-	25,534
At 31 March 2023	<u>102,135</u>	<u>11,909</u>	<u>114,044</u>
<b>Net book value</b>			
At 31 March 2023	<u>153,202</u>	<u>-</u>	<u>153,202</u>
At 31 March 2022	<u>178,736</u>	<u>-</u>	<u>178,736</u>

## Castlehaven Community Association

### 13 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	32,114	49,399	15,594	7,500
Amounts due from associated and subsidiary undertakings	-	-	361,801	475,507
	<u>32,114</u>	<u>49,399</u>	<u>377,395</u>	<u>483,007</u>
<b>Amounts due after more than one year included in the total above are analysed as:-</b>				
Amounts due from associated and subsidiary undertakings	-	-	361,801	475,507
	<u>-</u>	<u>-</u>	<u>361,801</u>	<u>475,507</u>
<b>Amounts due after more than one year included above</b>	<u>-</u>	<u>-</u>	<u>361,801</u>	<u>475,507</u>

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

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	44,080	29,234	44,080	12,761
Accrued Expenses	378,025	37,869	378,025	37,869
Other creditors	1,800	26,979	-	-
	<u>423,905</u>	<u>94,082</u>	<u>422,105</u>	<u>50,630</u>

### 15 Contingent Liabilities

	2023	2022
	£	£
Total	7,800	7,800

It had been discovered that part of the building had not been charged for electricity for some periods and the Trustees are unsure if there will be any further liability, but they feel it is prudent to note this situation and make an estimate of any contingency. No provision for the above amount has been included in these accounts.

### 16 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

## Castlehaven Community Association

### 17 Analysis of group net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
<b>At 31 March 2023</b>				
Fixed assets	192,546	-	-	192,546
Net current assets	554,498	235,644	37,487	827,629
Long Term Liabilities	(97,511)	-	-	(97,511)
	<u>649,533</u>	<u>235,644</u>	<u>37,487</u>	<u>922,664</u>
<b>At 1 April 2022</b>				
Fixed assets	246,278	-	-	246,278
Net current assets	461,427	261,178	66,272	788,877
Long Term Liabilities	(94,627)	-	-	(94,627)
	<u>613,078</u>	<u>261,178</u>	<u>66,272</u>	<u>940,528</u>

#### The individual funds included in the above are:-

	Funds at at April 2022	Movements in the funds	Transfers	Funds as at March 2023
	£	£	£	£
Age Activity	26,874	(26,874)	-	-
Active 8	29,201	(19,926)	-	9,275
Outside Activity	2,985	(2,985)	-	-
Food bank	-	3,924	-	3,924
Health Haven	-	4,779	-	4,779
Core	7,212	12,297	-	19,509
	<u>66,272</u>	<u>(28,785)</u>	<u>-</u>	<u>37,487</u>
Designated funds	261,178	(25,534)	-	235,644
CCA - unrestricted reserve	613,078	36,455	-	649,533
	<u>940,528</u>	<u>(17,864)</u>	<u>-</u>	<u>922,664</u>

#### Analysis of movements in funds as shown in the table above:-

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Age Activity	6,465	9,450	-	(2,985)
Active 8	34,000	60,874	-	(26,874)
Outside Activity	111,452	131,378	-	(19,926)
Food bank	14,643	10,719	-	3,924
Health Haven	30,394	25,615	-	4,779
Core - Restricted	106,405	94,108	-	12,297
	<u>303,359</u>	<u>332,144</u>	<u>-</u>	<u>(28,785)</u>
CCA - unrestricted reserve	681,175	670,254	-	10,921
	<u>984,534</u>	<u>1,002,398</u>	<u>-</u>	<u>(17,864)</u>

There are sufficient resources for all funds in the appropriate form to enable each activity to be applied in accordance with any restriction.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charity.

## Castlehaven Community Association

Restricted funds are subjected to the restriction on their expenditure imposed by the donors or through the terms of an appeal.

The net transfers between the funds represents an internal management and support supervision charge at a percentage of 10% to 25% allowed by donors on particular grants.

### 18 Subsidiary undertaking

The charitable company controls Castlehaven Community Enterprise Limited and The Littlehaven Nursery Limited by virtue of the provisions of Companies Act 2006. Both companies are registered in England.

The subsidiaries are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiaries are shown below:

	2023	2022
	£	£
<b>Castlehaven Community Enterprise Limited</b>		
Turnover	251,941	250,473
Administrative expenses	(47,294)	(50,711)
Other operating income	-	-
Operating profit / (loss)	<u>204,647</u>	<u>199,762</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>204,647</u>	<u>199,762</u>
Deed of covenant to parent undertaking	<u>(204,647)</u>	<u>(199,762)</u>
Profit / (Loss) for the financial year	<u>-</u>	<u>-</u>
The aggregate of the assets, liabilities and funds was:		
Assets	346,446	358,778
Liabilities Funds	<u>(346,446)</u>	<u>(358,778)</u>
	<u>-</u>	<u>-</u>
<b>The Littlehaven Nursery Limited</b>		
Turnover	280,124	658,559
Administrative expenses	(312,533)	(483,355)
Other operating income	-	-
Operating profit / (loss)	<u>(32,409)</u>	<u>175,204</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>(32,409)</u>	<u>175,204</u>
Deed of covenant to parent undertaking	-	(15,136)
Profit / (Loss) for the financial year	<u>(32,409)</u>	<u>160,068</u>
The aggregate of the assets, liabilities and funds was:		
Assets	112,956	286,083
Liabilities Funds	<u>(145,365)</u>	<u>(286,083)</u>
	<u>(32,409)</u>	<u>-</u>

## Castlehaven Community Association

### 19 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2023	2022
	£	£
Gross income	657,116	636,142
Results for the year	15,119	108,832

### 20 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiaries gift aids available profits to the parent charity.

The charge to corporation tax for the subsidiaries in the year was £nil (2022: £nil)

### 21 Related party transactions

There are no related party transactions to disclose for the year (2022: none)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

### 22 General Information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is

The Community Centre  
21 Castlehaven Road London  
NW1 8RU



**CASTLEHAVEN COMMUNITY ASSOCIATION**

England & Wales - Charity number 295829

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# Accounts

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Registered Charity Number  
Registered Company Number

00295829  
02069107



**CASTLEHAVEN**

heart of your community

**CASTLEHAVEN COMMUNITY ASSOCIATION**

Consolidated Financial Statements

For The Year Ended

31 March 2022

Prepared by  
 **Hamilton  
Coopers**  
Chartered Accountants  
66 Earl Street  
Maidstone Kent ME14 1PS

# Castlehaven Community Association

## Report and accounts Contents

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## Castlehaven Community Association

### Company Information

<b>Directors and Trustees</b>	Derek Jarman Rosemary Lewin Paul Henriot Rebecca Cheshire Greg Ferrari Bruce Fielding Matthew Stephenson Christina Nunn Tricia Richards (not a trustee)
<b>Auditors</b>	Hamilton Coopers Chartered Accountants 66 Earl Street Maidstone Kent ME14 1PS
<b>Registered office</b>	The Community Centre 21 Castlehaven Road London NW1 8RU
<b>Charity Number</b>	00295829
<b>Company Number</b>	02069107

## Castlehaven Community Association

### Trustees Report

The report of the trustees for the year ended 31 March 2022

### Introduction

The Trustees present their annual report and accounts for the year ending 31st March 2022.

The Trustees of the Board are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a medium position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

### Name, Registered Office and Constitution of the Charity

The full name of the charity is the Castlehaven Community Association which is a company limited by guarantee and a registered charity governed by its memorandum & articles of association with charity number 295829 and company number 02069107. The charity registered office is The Community Centre, 21 Castlehaven Road, London NW1 8RU and was incorporated on 30th October 1986.

### Board of Trustees

The Castlehaven Community Association Board of Trustees are all volunteers elected annually at a meeting open to all local residents. For logistical reasons there were two Board of Trustees during this accounting period:

#### Committee 1<sup>st</sup> April 2021 – 31<sup>st</sup> March 2022

Matthew Stephenson	Derek Edward Jarman
Paul Henriot	Bruce Jon Fielding
Rosemary Lewin	Greg Ferrari
Rebecca Cheshire	Christina Nunn

#### Additional subcommittee Members 1st April 2021 – 31st March 2022

Brenda Gardner	Mena Charlick
Katherine Cox	Christina Boettner
John Paino	Jonathan Williams

Tricia Richards was elected as Company Secretary.

### Trustee recruitment.

The governing documents of the Castlehaven Community Association requires 1/3 of the Board of Trustees to stand down each year. Standing down members may be nominated for re-election. The Board of Trustees aims to recruit a minimum of 2 new members each year based on the identified skills gap of the Board &/or the experience of the recruit. All nominations are publicly elected at the Castlehaven Community Association's Annual General Meeting (AGM).

No other person or body external to the charity is entitled to appoint one or more members to the Board of Trustees.

### Trustee induction and training.

All new Trustees shall undergo a full induction delivered by the Castlehaven Chief Executive Officer &/or the Castlehaven Chair of the Board of Trustees. The induction will include the full completion of all paperwork as it relates to Companies House & the Charity Commission; a full and detailed explanation of financial recording, organisational structural chart, policies & procedures.

### Relationship between Funders and Committee Members

There is no known relationship between any funder and any member of our Board of Trustees.

### Objectives of the Charity

Castlehaven Community Association (CCA) aims and objectives are:

## Castlehaven Community Association

“To promote the benefit of the inhabitants of the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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 of the said inhabitants.”

Public Benefits that are Provided by the Charity

CCA’s activities are underpinned by its commitment to equal opportunities. The Association addresses its aims by:

- Providing classes, groups and activities for all sections of the community.
- Representing local opinion at local, borough-wide and national forums.
- Exploring and developing innovative and effective ways of promoting social inclusion.
- Developing local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and local residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all of its activities.

The day to day running and development of the Association is in the hands of the staff team led by the Community Association’s Chief Executive Officer.

### Review of Past Activities During Year Ending March 31<sup>st</sup> 2022

In serving the aims and objectives of the Association CCA has during this last year offered:

- Advocacy, Advice & Guidance
- Food Bank / Food Voucher Scheme Help
- Hybrid Educational Classes
- Elderly People Scheme (remote online/over the phone/by post and face to face)
- A Winter Community Festival
- Hybrid Fitness Classes for the Elderly and Disabled
- Floodlit Multi-Sports Facility (Used after national lock downs)Environmental Projects
- Men’s Groups
- Outdoor Young Peoples Sports Activities
- Children’s School Holiday Schemes
- Social Prescribing Partnership Project
- LGBTIQ+ Community Hub & Festive events
- Volunteering Opportunities – particularly
- Gardening & horticulture due to being outside.

Overall, this small but high profile, vibrant community association continues to develop and respond to the needs of local residents.

### Closure of our social enterprise business - The Littlehaven Nursery

The national Early Years staff recruitment crisis severely impacted The Littlehaven Nursery’s ability to recruit and retain qualified and experienced staff. Coupled with the increasing cost of agency staff; the decline in registrations of children joining the nursery; increases in energy and building maintenance costs plus inflation affecting food and equipment prices made the nursery no longer viable.

As a result of these multiple negative impacts The Littlehaven Board of Directors felt they were no longer in a position to deliver the quality of services young children need and deserve. Regrettably at the board meeting on 19<sup>th</sup> October 2022 the Board considered they had no option but to close the nursery on Friday 28<sup>th</sup> Oct 2022.

### Transactions & Financial Position

The statement of financial activities shows income for the year of £ 1,330,276 with expenditure of £1,030,101 leaving a surplus of £ 300,175 At the end of the year we carry forward a reserve of £ 940,528 of which £613,078 is unrestricted, £261,178 is designated for the expense and £ 66,272 is restricted to projects.

## Castlehaven Community Association

### Reserves Policy

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 30% unrestricted reserve of annual turnover. With an annual turnover in the region of £705K per annum this equates to an unrestricted reserve in the region of £212K. At this level, the Board of Trustees considers that, in the event of a significant drop in funding, the charity would be able to continue delivering services whilst replacement funding is sought, or the charity is wound up. At present the unrestricted and undesignated reserve is £613K, which is in line with our target. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

### Designated Funds

In recognition of expenditure committed, the CCA Board of Trustees has designated £261,178 which will be paid in the following year.

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### Risk Assessment

The Board of Trustees has conducted a review of major risks to which the charity may be exposed.

#### External Risks:

The significant external risk is that of funding. The Board of Trustees has developed a Reserves Policy to address any sudden withdrawal of core funding and is working towards implementing this fully as soon as possible. The Board of Trustees has developed a strategy that allows for diversification of funding for activities. As such, all projects are administered in a matrix system, funded as 'stand alone' projects – should funding be withdrawn for any one project other CCA projects will continue unhindered.

#### Internal Risks:

Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

The potential *loss of key personnel* is minimised by offering staff career enhancing training, structured supervision, annual appraisal and paying the market value for their post.

Potential *risks to clients and users* are minimised by ensuring all staff and volunteers complete a Disclosure and Barring Service (DBS) check before working unsupervised with any clients and users.

Potential *risk to Trustees* is minimised by insurance cover.

### Auditors

Hamilton Cooper  
66 Earl Street  
Maidstone  
Kent ME14 1PS

### Bankers

Currently the group have the bank accounts with the following banks:-

CAF Bank Ltd  
Co-operative Bank  
Scottish Widows Bank  
Barclays Bank

## **Castlehaven Community Association**

### **Strategic Report 2021-2022**

The Castlehaven Community Association (CCA) will strengthen its presence and improve its reputation by conducting regular outreach, social and holistic activities with and for the community. CCA will continue to fundraise and increase revenue via its social enterprises, whilst developing ideas on new revenue streams including connections with philanthropic organisations, businesses and individuals. During 2022-23 the Association will continue to:

- Provide a plethora of hybrid activities to increase our reach within our communities.
- Represent local opinion at local, borough-wide and national forums.
- Explore and develop innovative and effective ways of promoting social inclusion.
- Develop local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all its activities.

The day to day running and development of the Association will continue in the hands of the staff team led by the Community Association's Chief Executive Officer.

### **Key Achievements & Developments during April 2021- March 2022**

During 2021-2022 CCA was in recovery mode after the Covid-19 pandemic regulations had lifted. We worked extremely hard to make sure that all our facilities and activities were C-19 safe and activities that could continue to run at a hybrid level did, so that many members still accessed classes from the comfort of their homes, whilst they readjusted into coming safely back into our community centre. To support the roll out of vaccines especially for communities suffering health inequalities, we invited the Covid-19 vaccine bus to park outside our centre several times during the year, which gave vaccinations to those that had not joined a GP practice, were asylum seekers or were homeless.

Staff returned to work on site through a rota system, so that we could open safely and start to provide much needed activities the community had not been allowed to attend face-to-face during 2020 and mid 2021. This worked, and the community started to return and access our services and benefit from these. We were also happy to welcome back community groups to our facilities, that had been deprived of face-to-face contact due to the C-19 regulations, such as the LGBTIQ+ Community Hub run by the Black Cap Campaign & The Outside LGBTIQ+ project.

We worked over several months on a new 3-year Business Plan as our last one was outdated due to the impact the pandemic had on our finances and services. We created our business strategy by setting up a steering group that included trustees, staff and volunteers. This proved a great way of making sure that all voices were heard, and the strategy was relevant and robust.

In March 2022 the 3 year Big Lottery funding stream for our popular elderly project Ageactivity+ was coming to an end, so in 2021 we evaluated the project, as we were aware the pandemic had an effect on our elderly members mental and physical health, and we wanted to make sure a new project tackled this head on with supplying an array of activities and social events that elderly members would benefit from. We arranged a forum with members of the community, trustees and staff, who met over a number of months to discuss ideas and what the project would provide and what was needed to help people recover from the pandemic. The forum – Health Action Team (HAT) decided the HELF project should be for adults aged 18yrs+ and involve social prescribing, also the project should not just be for elderly members, but should include several elderly classes and activities which improved mental health & physical fitness.

We carried out surveys and did research and reached out to local doctors' surgeries and pharmacies who were very interested in our new HELF project idea. We built a partnership with the Prince of Wales Medical Centre (our nearest GP Practice). And through this partnership they applied for NHS funding for a new Social Prescriber who is now based 70% in the community centre and 30% in the doctors' surgery.

## Castlehaven Community Association

Once the HELF project idea was finalised we applied for Community Infrastructure Levy (CIL) funding for the new HELF (renamed Health Haven) 12mth pilot project. Which started in April 2022.

Whilst we created the HELF project, we also secured 3 years funding by The Mercers Company for a new elderly project called Interweave, which started in April 2022. This was smaller than the previous Age activity+ elderly project as the funding was less. The new Interweave project only had 1.5 staff instead of the Age activity+ project's 3 staff members. We were pleased to be able to continue providing a project for the elderly, as it is a lifeline for so many elderly people we work with.

We applied for Mayor of London funding to provide a 6mth LGBTIQ+ sports project called Outsiders United. This project started in Jan 2022, we provided free Football training, Running sessions, Chi Gong & Tai Chi classes to improve physical health of those who may not attend sports due to not feeling accepted in mainstream sports and gyms. This proved a popular project in partnership with The Outside LGBTIQ+ Project.

We continued to provide our Foodbank service during 2021-22, as our Foodbank still provides much needed food parcels, including fresh fruit & vegetables, to those living in the Camden Town Ward, that were affected by food poverty as a direct effect of the pandemic and increasing cost-of-living-crisis. We also provided food supplies to Afghani and Ukrainian refugees, that were placed in a nearby hostel for a period of months before they moved on.

Our foodbank has been recognised as being one of the best run Foodbanks in Camden, due to this we have been interviewed by BBC Radio London, The Independent and Camden New Journal newspapers for our stories and experiences working with those living in food poverty.

We receive regular food donations from large supermarkets such as Morrisons, Sainsburys, Coop and also free food providers such as Fareshare and the Felix project, plus many more. We started a new partnership with the Unity Works (Employment for Adults with Learning Difficulties) who provide our foodbank with freshly cooked meals. Which has proved a great success, not only for those who receive the meals, but also those who have learned how to do catering in large quantities, increasing their chances for future employment.

The CCA board have agreed to continue the Foodbank project during 2022-23.

Our community parks are a valued green outdoor space for residents, workers and transient people to use and benefit from. We had several CSR groups (Business volunteers) come along and help maintain the parks and gardens we manage. We also had a growing number of volunteers help our project manager and community caretaker with all manner of tasks from leaf clearing, pruning shrubs to food growing and grass cutting, plus much more.

During 2021 we held several memorial events within our parks. As one long standing trustee and two elderly project members passed away, we decided to plant new trees in their memory within our community park. These trees are now flourishing and helping us combat air pollution.

In 2021 we were asked by Camden Council if we would like to bid for the licence of the Elm Village Community Garden (Kings Cross Ward), to manage and maintain this green space for the wider public to benefit from. The board agreed for us to take on the licence and we began the process. We were happy to be able to share our talented environmental staff's experience and knowledge in horticulture and gardening with the wider public. Once the licence was agreed, we planned an open day event in May 2022, which went extremely well.

We were invited to be part of the Camden Goods Yard Working Group, which was set up by Morrisons and St George developers, who were starting the development on the Chalk Farm Morrisons site next to Camden Stables Market. This working group is consulted on the development of community facilities within this huge new development and also for ideas on how they will be used and managed. We were pleased to be part of this group, as it could bring us many opportunities in the future and links to a community that do not currently use our centre or services.

We also held a 'We Make Camden' consultation with our local councillors and Camden officers asking the local community their opinions on Camden's new strategy, which was a real success. And we ran a 6-week parental course with Camden Early Years department, where families learned many aspects of relationships with one another and their children and what young children need in place to have a safe and healthy childhood.

## Castlehaven Community Association

Our new Activ8 afterschool project for 8-13yr olds and Youth Hub project for 13-19yr olds thrived when we reopened. We provided a plethora of activities ranging from chess lessons, martial arts classes, football training, street dance, basketball and MET Police cadets sessions. We also increased our sessions so that we could provide school holiday clubs, where children could come along and do cookery, multi-sports, trips out and arts & crafts. All of these activities were offered for free, so many sessions were full especially the football training sessions, which is a very popular activity as the children can use our Astro turf football pitch for free. We were successful in applying for John Lyons funding to increase our Activ8 offer, however the funders also wanted us to increase the age range from 8-13yrs to 8-25yrs. We started the new Rebound project in April 2022.

Our staff and volunteers worked extremely hard to organise our 5th WinterFEST that took place on Friday 10th Dec 2021. We made sure that the event was held outside and Covid-19 safe. We held various activities for all ages to enjoy from meeting donkeys, face-painting, playing beat the goalie or getting involved in footy competitions, to creating tree decorations. We also had live music with our community choir and a few local rock bands that went down a treat! We had line dancing and ballroom dancing displays and a salsa dance demo session too. Everyone could enjoy a drumming workshop and a quiet space to watch a winter movie in the warmth of the community centre. We had an array of food, drink and traditional mulled wine for all to enjoy. There was an art exhibition created by our elderly project and many stalls to buy gifts from. We gave our foodbank members vouchers so that they could get a meal for free and also a free visit to meet Santa in his grotto, who gave out donated toys as pressies for all the children.

It was one of the best festivals we have had with over 450-500 people in attendance. We believe that this was based on people missing being with others during the pandemic, and also that it was a very low-cost event too. All monies raised went towards our foodbank.

Whilst 2021-22 was a year of recovery CCA worked creatively and tirelessly to help tackle loneliness, isolation, and fear of our community members. Giving them an outlet to speak to people who could help and keep them healthy and encourage them to try something new. We kept our staff and volunteers up to date with regulations and changes and kept our site a safe and welcoming place for all the community to use, especially after a long period of time when they couldn't access our facilities face to face.

### Plans for Year Beginning 1<sup>st</sup> April 2022

The Castlehaven Community Association plans to continue to provide the following services:

- Advocacy
- Hybrid Activities for the Elderly
- Elderly People Scheme
- Festivals and Cultural Events
- Hybrid Fitness Classes for the Elderly & Disabled
- Floodlit Multi-Sports Facility
- Food Growing in Elm Village Community Garden
- Volunteering Opportunities
- Foodbank
- Environmental Projects
- Men's Groups
- Sports Coaching
- Afterschool/Holiday Clubs
- Youth Clubs
- LGBTIQ+ Community Hub
- LGBTIQ+ Sports Project

The Castlehaven Community Association will use current data and consultations with the board of Trustees, staff members, volunteers, funders and the community to remodel popular projects that have funding streams coming to an end in 2022.

We will continue to apply for funding streams from a myriad of funders, trusts and philanthropists to help sustain current and new projects that improve & promote social cohesion, inclusion, health & wellbeing, our environment, and tackle's loneliness & isolation head on.

The Association is currently exploring and developing: -

- Options to take on a lease for Clarence Hall (TRA Hall on Clarence Way Estate)
- Options to work more closely with Camden Council Alleviating Food Poverty

## **Castlehaven Community Association**

- Options to work more closely with LGBTIQ+ community
- Options to increase participation from the local BAME community
- Environmental improvements in the community parks
- Improvements to increase revenue from current social enterprises
- Options to improve our online presence via social media and our website

CCA will continue to invest in our staff and volunteers by providing training, a Covid 19 safe place to work and holistic services as and when required. We will follow relevant advice, guidance and update our policies & procedures to improve and safeguard our charity and members of the public. We will hold scheduled board of Trustees & Directors meetings, along with sub committees to uphold the governance of the charity and its social enterprises.

We will ensure that all staff and volunteers are recruited safely and vetted accordingly. We will regularly train staff and volunteers in safeguarding, health & safety at work, First Aid (inc Mental Health FA) and other topics relevant to their roles to improve their knowledge, skills and awareness. And we will invest in our site and facilities to maintain our Health & Safety at Work policy making sure that all whom get involved or work for CCA feel welcome and safe.

CCA is a small but high profile, vibrant community association that continues to develop and respond to the needs of local residents.

### **Statements of the Directors' Responsibilities**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for the year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement of representation to the auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

## Castlehaven Community Association

### Method of preparation of accounts

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

This report was approved by the board of trustees on ~~Dec 14, 2022~~



Matthew Stephenson (Dec 14, 2022 11:15 GMT)

**M Stephenson**  
Chair of Trustees

## Castlehaven Community Association

### **Independent auditors' report to the Trustees of the Castlehaven Community Association (the 'parent charitable company')**

We have audited the financial statements of Castlehaven Community Association (the 'parent charitable company') for the year ended 31 March 2022 which comprise of the statement of financial activities, the balance sheets and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

#### **In our opinion the financial statements:**

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Castlehaven Community Association

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement [set out on page 8], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

## Castlehaven Community Association

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of
- internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected

## Castlehaven Community Association

in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'Asim Malik', with a long horizontal line extending to the right.

**Asim Malik, FCA**  
(Senior Statutory Auditor) Dec 14, 2022  
for and on behalf of  
**Hamilton Coopers**  
Chartered Accountants and Statutory Auditors

66 Earl Street  
Maidstone  
Kent ME14 1PS

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**



**Castlehaven Community Association**  
**Consolidated statement of financial activities**  
**(incorporating an income and expenditure account) for the year ended 31 March 2022**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Notes	£	£	£	£	£	£	£	£
	2022				2021			
<b>Other recognised gains and losses</b>								
<b>Net movement in funds (Net Income / (Expenditure) for the year</b>	336,358	(29,502)	(6,681)	<b>300,175</b>	128,475	(29,503)	19,826	<b>118,798</b>
<i>Total funds brought forward</i>	276,720	290,680	72,953	<b>640,353</b>	148,245	320,183	53,127	<b>521,555</b>
<b>Total Funds carried forward</b>	17	613,078	261,178	<b>940,528</b>	276,720	290,680	72,953	<b>640,353</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 18 to 27 form an integral part of these accounts.**

Castlehaven Community Association

Company Number 04393769

Balance Sheet  
as at 31 March 2022

	Notes	Group		The charity	
		2022	2021	2022	2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	<u>246,278</u>	<u>312,614</u>	<u>178,736</u>	<u>208,240</u>
<b>Total fixed assets</b>		<u>246,278</u>	<u>312,614</u>	<u>178,736</u>	<u>208,240</u>
<b>Current assets</b>					
Debtors	13	<u>49,399</u>	<u>13,840</u>	<u>483,007</u>	<u>269,301</u>
Cash at bank and in hand		<u>833,560</u>	<u>466,258</u>	<u>298,142</u>	<u>347,018</u>
<b>Total current assets</b>		<u>882,959</u>	<u>480,098</u>	<u>781,149</u>	<u>616,319</u>
<b>Liabilities:-</b>					
Creditors: amounts due within one year	14	<u>(94,082)</u>	<u>(60,615)</u>	<u>(50,630)</u>	<u>(24,138)</u>
<b>Net current assets</b>		<u>788,877</u>	<u>419,483</u>	<u>730,519</u>	<u>592,181</u>
<b>Total assets less current liabilities</b>		<u>1,035,155</u>	<u>732,097</u>	<u>909,255</u>	<u>800,421</u>
Creditors: amounts due after more than one year		<u>(94,627)</u>	<u>(91,744)</u>	<u>-</u>	<u>-</u>
<b>Total net assets</b>		<u>940,528</u>	<u>640,353</u>	<u>909,255</u>	<u>800,421</u>
<b>Funds</b>	17				
Unrestricted income funds		<u>613,078</u>	<u>276,720</u>	<u>581,805</u>	<u>436,788</u>
Designated funds		<u>261,178</u>	<u>290,680</u>	<u>261,178</u>	<u>290,680</u>
Restricted income funds		<u>66,272</u>	<u>72,953</u>	<u>66,272</u>	<u>72,953</u>
<b>Total funds</b>		<u>940,528</u>	<u>640,353</u>	<u>909,255</u>	<u>800,421</u>

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit in accordance with section 476 of the Act

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

Dec 14, 2022

Approved by the Board of Trustees for issue on ..... and signed on its behalf by

**M Stephenson**  
Director & Chair to Board of Trustee

  
Matthew Stephenson (Dec 14, 2022 11:15 GMT)

The notes on pages 18 to 27 form an integral part of these accounts.

Castlehaven Community Association

**Cash Flow Statement  
for the year ended 31 March 2022**

	2022 £	2021 £
<b>Cash generated from operations</b>		
Operating profit/(loss)	300,114	(188,439)
Reconciliation to cash generated from operations:		
Depreciation	66,336	65,864
Increase in debtors	(35,559)	(1,889)
Increase/(decrease) in creditors	36,350	(20,394)
	<u>367,241</u>	<u>(144,858)</u>
<b>Cash from other sources</b>		
Interest received	61	426
	<u>61</u>	<u>426</u>
<b>Application of cash</b>		
Purchase of fixed assets	-	(365,606)
	<u>-</u>	<u>(365,606)</u>
<b>Net increase/(decrease) in cash</b>	367,302	(510,038)
Cash at bank and in hand less overdrafts at 1 April	<u>466,258</u>	<u>976,296</u>
<b>Cash at bank and in hand less overdrafts at 31 March</b>	<u>833,560</u>	<u>466,258</u>
<b>Consisting of:</b>		
Cash at bank and in hand	833,560	466,258
Overdrafts	-	-
	<u>833,560</u>	<u>466,258</u>
<b>Major non-cash transactions</b>		
Capital value of new finance lease arrangements	<u>-</u>	<u>-</u>

**Notes to the Accounts**  
**For the year ended 31 March 2022**

**1 Accounting policies**

Basis of preparation of the accounts

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have also been consistently applied within the same accounts.

**Accounting convention**

Basis of preparation and assessment of going concern:

The financial statements have been prepared in accordance with 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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants

It is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes primary purpose trading

Income from charitable activities includes primary purpose trading, income earned both from the supply of goods or services under contractual arrangements or grant agreements, which have conditions that specify the provision of particular goods or services to be provided and undertaken for the charitable purposes of the charity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

## **Castlehaven Community Association**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Association's work or for specific projects being undertaken by the Association.

### Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support HCA's programmes and activities. The basis, on which support costs have been allocated are set out in note 8.

### Expenditure and irrecoverable VAT

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of other trading activities, in which the Association does not yet engage.

Expenditure on charitable activities includes the costs of providing services and activities for our beneficiaries and the local community to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Fixed assets and depreciation

Tangible fixed assets are stated as costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	25% per annum, reducing balance method
Building refurbishment	25% per annum, reducing balance method / over 5 years
Motor vehicles	25% per annum, reducing balance method

### Debtors

Debtors are recognised at the settlement recoverable amount due. Prepayments are valued at the amount prepaid.

### Cash at bank and in hand

Cash at bank and in hand includes is held to meet short-term cash commitments as they fall due rather than for investment purposes and may include short-term deposits.

### Creditors, deferrals and provisions

Creditors and provisions are liabilities where we have a present obligation to a third party that we shall normally pay by cash. Provisions are measured or estimated as reliably as possible.

Where performance-related conditions are specified in a grant, the income will only be recognised to the extent that the charity has provided the facility or service. Any income received in advance of the conditions being met are deferred and shown under creditors.

## Castlehaven Community Association

### Pension

On 01 October 2015 Workplace Pensions commenced at CCA, to which staff are encouraged to join.

### Legal status of the Society

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. Names of its directors and registered office is mentioned on page 1.

### 2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 3 Surplus for the financial year

	2022	2021
	£	£
<b>This is stated after crediting after charging:-</b>		
Rentals under operating leases	7,341	20,168
Auditors' remuneration	7,200	7,200
Indemnity Insurance for trustees and employees	250	250
Depreciation	40,802	40,801

### 4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

### 5 Income from donations and legacies

	Unrestricted funds	Restricted funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Grants	5,891	347,351	353,242	446,300
Voluntary donations	60,775	-	60,775	141,663
	<u>66,666</u>	<u>347,351</u>	<u>414,017</u>	<u>587,963</u>

Castlehaven Community Association

6 Income from other trading activities

	Unrestricted funds	Restricted funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Nursery	658,559		658,559	362,898
Pitch hire	250,473		250,473	45,710
Other trading activity	7,166	-	7,166	13,753
	<u>916,198</u>	<u>-</u>	<u>916,198</u>	<u>422,361</u>

7 Investment Income

	2022	2021
	£	£
Bank deposit interest received	61	119

8 Analysis of expenditure

	Unrestricted funds	Restricted funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
<i>Costs of generating funds</i>				
Administrative cost	534,066		534,066	440,617
	<u>534,066</u>	<u>-</u>	<u>534,066</u>	<u>440,617</u>
<i>Expenditure on Charitable activities</i>				
Salaries	101,306	221,370	322,676	295,744
Other employee costs	-	7,175	7,175	2,538
Premises Costs	-	16,179	16,179	72,451
General administrative expenses	7,036	61,949	68,985	11,576
Professional fees in support of charitable activities	-	13,004	13,004	9,920
Other support costs	309	34,355	34,664	25,446
	<u>108,651</u>	<u>354,032</u>	<u>462,683</u>	<u>417,675</u>
<u>Designated funds</u>				
General administrative expenses	<u>29,502</u>	<u>-</u>	<u>29,502</u>	<u>29,503</u>

9 Analysis of grants payable in furtherance of the charity's objects

## Castlehaven Community Association

Support costs are allocated on a consistent basis within the use of resources and allocated as core costs.

### 10 Deferred Incoming Resources & Reserves- Restricted funds (Group and Company)

	Opening Deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
Sundry	<u>11,000</u>	<u>11,000</u>	<u>26,979</u>	<u>26,979</u>
<b>Total</b>	<u>11,000</u>	<u>11,000</u>	<u>26,979</u>	<u>26,979</u>
			<b>2022</b>	<b>2021</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>26,979</u>	<u>11,000</u>

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end, and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

### 11 Staff Costs and Emoluments

	<b>2022</b> £	<b>2021</b> £
Gross Salaries	238,028	224,152
Employer's National Insurance	15,497	14,598
Pension Contributions	4,885	5,040
	<u>258,410</u>	<u>243,790</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
Engaged on charitable activities	12	11

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

Castlehaven Community Association

12 Tangible fixed assets (Group)

Group	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2021	255,337	213,175	468,512
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>255,337</u>	<u>213,175</u>	<u>468,512</u>
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2021	51,067	104,831	155,898
Eliminated on disposals	-	-	-
Depreciation on disposal	-	-	-
Charge for the year	25,534	40,802	66,336
At 31 March 2022	<u>76,601</u>	<u>145,633</u>	<u>222,234</u>
<b>Net book value</b>			
At 31 March 2022	<u>178,736</u>	<u>67,542</u>	<u>246,278</u>
At 31 March 2021	<u>204,270</u>	<u>108,344</u>	<u>312,614</u>
Tangible fixed assets (Charity)	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2021	<u>255,337</u>	<u>11,909</u>	<u>267,246</u>
At 31 March 2022	<u>255,337</u>	<u>11,909</u>	<u>267,246</u>
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2021	51,067	7,939	59,006
Charge for the year	25,534	3,970	29,504
At 31 March 2022	<u>76,601</u>	<u>11,909</u>	<u>88,510</u>
<b>Net book value</b>			
At 31 March 2022	<u>178,736</u>	<u>-</u>	<u>178,736</u>
At 31 March 2021	<u>204,270</u>	<u>3,970</u>	<u>208,240</u>

## Castlehaven Community Association

### 13 Debtors

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Trade debtors	49,399	13,840	7,500	146,842
Amounts due from associated and subsidiary undertakings	-	-	475,507	122,459
	<u>49,399</u>	<u>13,840</u>	<u>483,007</u>	<u>269,301</u>

**Amounts due after more than one year included in the total above are analysed as:-**

Amounts due from associated and subsidiary undertakings	-	-	475,507	122,459
<b>Amounts due after more than one year included above</b>	<u>-</u>	<u>-</u>	<u>475,507</u>	<u>122,459</u>

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

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Trade creditors	29,234	33,036	12,761	13,138
Accrued expenses	37,869	11,000	37,869	11,000
Other creditors	26,979	16,579	-	-
	<u>94,082</u>	<u>60,615</u>	<u>50,630</u>	<u>24,138</u>

### 15 Contingent Liabilities

	2022 £	2021 £
Total	7,800	7,800

It had been discovered that part of the building had not been charged for electricity for some periods and the Trustees are unsure if there will be any further liability, but they feel it is prudent to note this situation and make an estimate of any contingency. No provision for the above amount has been included in these accounts.

### 16 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Castlehaven Community Association

17 Analysis of group net assets between funds

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Fixed assets	246,278			246,278
Net current assets	461,427	261,178	66,272	788,877
Long Term Liabilities	(94,627)	-	-	(94,627)
	<u>613,078</u>	<u>261,178</u>	<u>66,272</u>	<u>940,528</u>
	£	£	£	£
At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Fixed assets	312,614	-	-	312,614
Net current assets	55,850	290,680	72,953	419,483
Long Term Liabilities	(91,744)	-	-	(91,744)
	<u>276,720</u>	<u>290,680</u>	<u>72,953</u>	<u>640,353</u>
				-

The individual funds included above are :-

	Funds at 2021	Movements in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
Age Activity	19,690	7,184	-	26,874
Active 8	4,532	(3,583)	1,720	2,669
Outside Activity	-	2,985	-	2,985
Environmental Project Core	26,785	(8,048)	7,795	26,532
	<u>21,946</u>	<u>(5,219)</u>	<u>(9,515)</u>	<u>7,212</u>
	72,953	(6,681)	-	66,272
Designated funds	290,680	(29,502)		261,178
CCA - unrestricted reserve	<u>276,720</u>	<u>336,358</u>	-	<u>613,078</u>
	<u>640,353</u>	<u>300,175</u>	-	<u>940,528</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Age Activity	123,391	116,207	-	7,184
Active 8	23,361	26,944	-	(3,583)
Outside Activity	2,985	-	-	2,985
Environmental Project Core - Restricted	87,823	95,871	-	(8,048)
	229,772	234,991		(5,219)
CCA - unrestricted reserve	<u>862,944</u>	<u>556,088</u>	-	<u>306,856</u>
	<u>1,330,276</u>	<u>1,030,101</u>	-	<u>300,175</u>

There are sufficient resources for all funds in the appropriate form to enable each activity to be applied in accordance with any restriction.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charity.

## Castlehaven Community Association

Restricted funds are subjected to the restriction on their expenditure imposed by the donors or through the terms of an appeal.

The net transfers between the funds represents an internal management and support supervision charge at a percentage of 10% to 25% allowed by donors on particular grants.

### 18 Subsidiary undertaking

The charitable company controls Castlehaven Community Enterprise Limited and The Littlehaven Nursery Limited by virtue of the provisions of Companies Act 2006. Both companies are registered in England.

The subsidiaries are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiaries are shown below:

	2022 £	2021 £
<b>Castlehaven Community Enterprise Limited</b>		
Turnover	250,473	45,710
Administrative expenses	(50,711)	(45,152)
Other operating income	-	-
Operating profit / (loss)	<u>199,762</u>	<u>558</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>199,762</u>	<u>558</u>
Deed of covenant to parent undertaking Profit / (Loss) for the financial year	<u>(199,762)</u>	<u>(558)</u>
	<u>-</u>	<u>-</u>
The aggregate of the assets, liabilities and funds was:		
Assets	358,778	142,101
Liabilities Funds	<u>(358,778)</u>	<u>(142,101)</u>
	<u>-</u>	<u>-</u>
<b>The Littlehaven Nursery Limited</b>		
Turnover	658,559	362,898
Administrative expenses	(483,355)	(395,465)
Other operating income	-	-
Operating profit / (loss)	<u>175,204</u>	<u>(32,567)</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>175,204</u>	<u>(32,567)</u>
Deed of covenant to parent undertaking	<u>(15,136)</u>	<u>-</u>
Profit / (Loss) for the financial year	<u>160,068</u>	<u>(32,567)</u>
The aggregate of the assets, liabilities and funds was:		
Assets	286,083	91,055
Liabilities	<u>(286,083)</u>	<u>(251,123)</u>
Funds	<u>-</u>	<u>(160,068)</u>

## Castlehaven Community Association

### 19 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022	2021
	£	£
Gross income	636,142	602,392
Results for the year	108,832	151,364

### 20 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiaries gift aids available profits to the parent charity.

The charge to corporation tax for the subsidiaries in the year was £nil (2021: £nil)

### 21 Related party transactions

There are no related party transactions to disclose for the year (2021: none)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

### 22 Post balance sheet event

The Board of Directors on Wednesday 19th October 2022 decided to close the Nursery from the end of October 2022. This decision was based on the various factors including current National Early Years Recruitment Crisis, increases in agency staff costs, a reduced number of children registering and increases in energy, food, equipment & maintenance costs. Sadly, our business model was no longer viable.

### 23 General Information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is

The Community Centre  
21 Castlehaven Road London  
NW1 8RU

**CASTLEHAVEN COMMUNITY ASSOCIATION**

England & Wales - Charity number 295829

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# Accounts

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Registered Charity Number  
295829

Registered Company Number  
02069107



**CASTLEHAVEN**

heart of your community

Consolidated Financial Statements

For The Year Ended

31 March 2021



Prepared by  
Hamilton Coopers  
Chartered Accountants  
66 Earl Street  
Maidstone

**Castlehaven Community Association  
Report and accounts  
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## **Castlehaven Community Association Company Information**

### **Directors and Trustees**

Derek Jarman  
Rosemary Lewin  
Paul Henriot  
Rebecca Cheshire  
Greg Ferrari  
Bruce Fielding  
Matthew Stephenson  
Christina Nunn  
Tricia Richards (not a trustee)

### **Auditors**

Hamilton Coopers  
66 Earl Street  
Maidstone  
Kent ME14 1PS

### **Registered office**

The Community Centre  
21 Castlehaven Road  
London  
NW1 8RU

### **Registered number**

295829

## Castlehaven Community Association

### Trustees' Report 2020-2021

#### Introduction

The Trustees present their annual report and accounts for the year ending 31st March 2021.

The Trustees of the Board are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a medium position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### Name, Registered Office and Constitution of the Charity

The full name of the charity is the Castlehaven Community Association which is a company limited by guarantee and a registered charity governed by its memorandum & articles of association with charity number 295829 and company number 02069107. The charity registered office is The Community Centre, 21 Castlehaven Road, London NW1 8RU and was incorporated on 30th October 1986.

#### Board of Trustees

The Castlehaven Community Association Board of Trustees are all volunteers elected annually at a meeting open to all local residents. For logistical reasons there were two Board of Trustees during this accounting period:

##### Committee 1<sup>st</sup> April 2020 – 31<sup>st</sup> March 2021

- |                        |                                   |
|------------------------|-----------------------------------|
| 1. Matthew Stephenson  | 8. Christina Nunn                 |
| 2. Derek Edward Jarman | (Joined 2 <sup>nd</sup> Dec 2020) |
| 3. Paul Henriot        |                                   |
| 4. Bruce Jon Fielding  |                                   |
| 5. Rosemary Lewin      |                                   |
| 6. Greg Ferrari        |                                   |
| 7. Rebecca Cheshire    |                                   |

##### Additional subcommittee Members 1<sup>st</sup> April 2020 – 31<sup>st</sup> March 2021

- |                   |                        |
|-------------------|------------------------|
| 1. Brenda Gardner | 4. Christina Boettner  |
| 2. Mena Charlick  | 5. John Paino          |
| 3. Prosper Devas  | 6. Jonathan Williams   |
|                   | 7. Katherine Sarah Cox |

Tricia Richards was elected as Company Secretary.

#### Trustee recruitment.

The governing documents of the Castlehaven Community Association requires 1/3 of the Board of Trustees to stand down each year. Standing down members may be nominated for re-election.

The Board of Trustees aims to recruit a minimum of 2 new members each year based on the identified skills gap of the Board &/or the experience of the recruit. All nominations are publically elected at the Castlehaven Community Association's Annual General Meeting (AGM).

No other person or body external to the charity is entitled to appoint one or more members to the Board of Trustees.

#### Trustee induction and training.

All new Trustees shall undergo a full induction delivered by the Castlehaven Chief Executive Officer &/or the Castlehaven Chair of the Board of Trustees. The induction will include the full completion of all paperwork as it relates to Companies House & the Charity Commission; a full and detailed explanation of financial recording, organisational structural chart, policies & procedures.

#### Relationship between Funders and Committee Members

There is no known relationship between any funder and any member of our Board of Trustees.

## Castlehaven Community Association

### Trustees' Report 2020-2021

#### Objectives of the Charity

Castlehaven Community Association (CCA) aims and objectives are:

"To promote the benefit of the inhabitants of the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants 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 of the said inhabitants."

#### Public Benefits that are Provided by the Charity

CCA's activities are underpinned by its commitment to equal opportunities. The Association addresses its aims by:

- Providing classes, groups and activities for all sections of the community.
- Representing local opinion at local, borough-wide and national forums.
- Exploring and developing innovative and effective ways of promoting social inclusion.
- Developing local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and local residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all of its activities.

The day to day running and development of the Association is in the hands of the staff team led by the Community Association's Chief Executive Officer.

#### Review of Past Activities During Year Ending March 31<sup>st</sup> 2021

In serving the aims and objectives of the Association CCA has during this last year offered: -

- Advocacy, Advice & Guidance
- Food Bank / Food Voucher Scheme Help
- Online Educational Classes
- Elderly People Scheme (remote online/over the phone/by post)
- Online Winter Community Festival
- Online Fitness Classes for the Elderly and Disabled
- Floodlit Multi-Sports Facility (Used after national lock downs)
- Environmental Projects (online workshops)
- Men's Groups (online & over the phone)
- Outdoor Young Peoples Sports Activities
- Youth Outreach Street Sessions
- Youth Foodbank Support Given
- LGBTIQ+ Pride & Festive outdoor events
- Volunteering Opportunities – particularly Gardening & horticulture due to being outside.

Overall, this small but high profile, vibrant community association continues to develop and respond to the needs of local residents.

#### Plans for Year Beginning 1<sup>st</sup> April 2021

The Castlehaven Community Association plans to continue to serve some of the areas outlined above, as many of our regular activities had to drastically change due to the pandemic during 2020-21. In addition, the Association is currently exploring and developing: -

- Environmental improvements in the community parks & horticulture hub
- To continue the new 'emergency' foodbank project, set up as a temporary Covid 19 project in June, due to continued local demand.
- 
- Options for the development of social enterprises

## Castlehaven Community Association

### Trustees' Report 2020-2021

#### Transactions & Financial Position

The statement of financial activities shows income for the year of £ **1,010,443** with expenditure of £ **891,645** leaving a surplus of £ **118,798**. At the end of the year we carry forward a reserve of £ **640,352** of which £ **276,719** is unrestricted, £ **290,680** is designated for the expense and £ **72,953** is restricted to projects.

#### Reserves Policy

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 30% unrestricted reserve of annual turnover. With an annual turnover in the region of £ **600,000** per annum this equates to an unrestricted reserve in the region of £ **180,000**. At this level, the Board of Trustees considers that, in the event of a significant drop in funding, the charity would be able to continue delivering services whilst replacement funding is sought, or the charity is wound up. At present the unrestricted and undesignated reserve is £ **276,719**, which is in line with our target. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

#### Designated Funds

In recognition of expenditure committed, the CCA Board of Trustees has designated £ **290,680** which will be paid in the following year.

#### Risk Assessment

The Board of Trustees has conducted a review of major risks to which the charity may be exposed.

##### External Risks:

The significant external risk is that of funding. The Board of Trustees has developed a Reserves Policy to address any sudden withdrawal of core funding and is working towards implementing this fully as soon as possible. The Board of Trustees has developed a strategy that allows for diversification of funding for activities. As such, all projects are administered in a matrix system, funded as 'stand alone' projects – should funding be withdrawn for any one project other CCA projects will continue unhindered.

##### Internal Risks:

Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are consistently reviewed to ensure they continue to meet the needs of the charity.

The potential loss of key personnel is minimised by offering staff career enhancing training, structured supervision, annual appraisal and paying the market value for their post.

Potential risks to clients and users are minimised by ensuring all staff and volunteers complete a Disclosure and Barring Service (DBS) check before working unsupervised with any clients and users.

Potential risk to Trustees is minimised by insurance cover.

#### Auditors

Hamilton Cooper  
66 Earl Street  
Maidstone Kent ME14 1PS

#### Bankers

Currently the group have the bank accounts with the following banks ~~CCA has 4 bank accounts:~~

**CAF Bank Ltd**  
**Co-operative Bank**  
**Scottish Widows Bank**  
**Barclays Bank**

## **Castlehaven Community Association**

### **Trustees' Report 2020-2021**

#### **Strategic Report 2020-2021**

The Castlehaven Community Association will strengthen its presence and improve its reputation by conducting regular outreach, social and holistic activities with and for the community. CCA will continue to fundraise and increase revenue via its social enterprises, whilst developing ideas on new revenue streams including connections with philanthropic organisations, businesses and individuals. During 2021-22 the Association will continue to:

- Provide online or over the phone classes, groups, and activities for all sections of the Community until it is safe to return to face to face.
- Represent local opinion at local, borough-wide and national forums.
- Explore and develop innovative and effective ways of promoting social inclusion.
- Develop local solutions to local problems and promoting standards of good practice.

CCA has a clearly defined structure allowing CCA users and residents to participate through an elected Board of Trustees. This governing body has responsibility for policy and overall management of CCA and all its activities.

The day to day running and development of the Association will continue in the hands of the staff team led by the Community Association's Chief Executive Officer.

#### **Key Achievements & Developments during April 2020- March 2021**

The global Covid-19 pandemic during 2020-2021 had a huge effect on CCA and all its operations, along with the rest of the UK. When the government announced that we would be going into lockdown the board of trustees decided to close the community centre on 17<sup>th</sup> March 2020, to help prevent the spread of C-19 within our staff, volunteers and members of the community that use our facilities.

CCA were extremely effective and flexible during this period and were able to support those in our community that required emergency support, activities and essential items such as food during the lockdowns etc. Our staff team were able to work from home and were supported by senior management, the board of trustees and one and other during this unprecedented time. We made sure that all staff had the right equipment and communication channels to work well from home, and to make sure that if they needed extra holistic support, we would provide this.

Due to government guidance we had to close both social enterprises in March – our Nursery & Sport Pitch. This had a direct affect on operations, bookings and revenue, and we had to furlough all nursery staff until government guidance allowed us to reopen the nursery in June. These closures also had a direct effect on our revenue streams and sadly we had to make four redundancies within the nursery. The nursery reopened in June and had a slow return however it is now doing well, and numbers of children steadily increased. The sports pitch also reopened in July, and after further covid restrictions were changed and lifted the sports pitch has been doing extremely well and it is being used more than it was pre pandemic.

We redesigned all our community projects so that we could offer Covid safe & enjoyable online activities, over the phone support and we sent packs of free resources through the post, especially to our most vulnerable young & elderly members, to lift their spirits and give them activities to do at home.

We started an exciting collaboration with the Highgate Newtown Community Association (HNCA) and Kentish Town Community Centre (KTCC) to provide a joint youth project called Youth Hub (13-19yrs). This is a two-year funded project. The Youth Hub is managed by KTCC who's youth team was shared within each community centre to provide engaging activities, advice and support for young people living in the Camden Town, Kentish Town and Highgate areas. During the pandemic this project stalled, and staff only could do street and over the phone outreach until government guidance was lifted. The youth team also supported many young people during this period and encouraged some to be part of the foodbank delivery service, which they did and gained some valuable experience.

After our Active Families funding came to an end we began a new afterschool project called Activ8, for children aged 8-13yrs. Like the Youth Hub project the start date stalled due to the pandemic. We did try to

## Castlehaven Community Association

### Trustees' Report 2020-2021

engage with children via a plethora of online activities, however take up was low. We believe that the take up will increase once the lockdowns are lifted.

In June, we set up a new Emergency Covid Response Food Bank project, firstly in collaboration with the HNCA and KTCC. Our foodbank provided much needed food parcels including fresh fruit & vegetables to those living in the Camden Town with Primrose Hill Ward that were affected by food poverty as a direct effect of C-19.

We raised emergency funding for CCA and the Food Bank through multiple emergency funding streams such as national funders, trust funds and the local council. And when timeline funding was coming to an end CCA created a successful online fundraising campaign which raised over £20,000 for the foodbank. We also had multitudes of donations of food from various sources such as Felix Project, Arsenal Football Club, many high street supermarkets, local restaurants and businesses, also our local community members too.

CCA are members of the Camden's Food Poverty Alliance Steering group, Camden's Food Providers Network, we are also a Foodbank referral partner for Camden Council and have been involved in the design of a bespoke CRM system called Time to Spare, that helps referrals to our foodbank service and wrap around care too.

Due to the affect the Foodbank was having within the local community, the CCA board have decided to continue providing this service in 2021-2022.

During the pandemic lockdowns when our facilities were shut our community parks were still being accessed by the local community for daily exercise. Our caretaker maintained the site making it safe for all to access during this period. We had an outpouring of thanks by the local community for keeping the spaces clean, safe and enjoyable to use.

CCA decided not to cancel our annual community festival, but to change the format. Our staff and volunteers worked extremely hard from home to organise our 4th WinterFEST that took place online over an entire week (7<sup>th</sup>-11<sup>th</sup> Dec 2020). By using Zoom, we held various activities for all ages to enjoy. From meeting Santa in his online grotto who dropped off covid safe wrapped pick up pressies for all the children, a festive wreath making workshop with free resources provided in covid safe pick up parcels, carol sing-a-long with our community choir, a jingle ball disco with DJ, festive quiz and a free golden raffle where we delivered 300 raffle tickets to local residents and foodbank recipients to enjoy. We had over 250 participants online and many emails of thanks, for doing something fun whilst the pandemic took hold. We were only 1 of 3 festivals funded by Camden Council that happened during this period. It was a great achievement!

Whilst 2020-21 was a challenging year CCA worked creatively and tirelessly to help tackle loneliness, isolation, and fear of our community members. Giving them an outlet to speak to people who could help them, feed them, and keep them entertained using technology, telephone, and post. We kept our staff and volunteers informed, engaged and flexible in their working practice, to aim to alleviate mental health and stress caused by working from home, particularly those with school aged children and vulnerable family members.

### Plans for Year Beginning 1<sup>st</sup> April 2021

The Castlehaven Community Association plans to continue to provide the following C-19 Safe services:

- Advocacy
- New Online Activities for the Elderly
- Online & Physical Educational Classes
- Elderly People Scheme
- Festivals and Cultural Events
- Online Fitness Classes for the Elderly and Disabled
- Floodlit Multi-Sports Facility
- Foodbank
- Environmental Projects
- Men's Groups
- Sports Coaching
- Afterschool Clubs
- Youth Clubs
- LGBTIQ+ community hub

## **Castlehaven Community Association**

### **Trustees' Report 2020-2021**

The Castlehaven Community Association will use current data and consultations with the board of Trustees, staff members, volunteers, funders and the community to remodel popular projects that have funding streams coming to an end in 2021.

We will continue to apply for funding streams from a myriad of funders, trusts and philanthropists to help sustain current and new projects that improve & promote social cohesion, inclusion, health & wellbeing, our environment and tackle's loneliness & isolation head on.

The Association is currently exploring and developing: -

- Options to take on a lease for Elm Village Growing Gardens
- Options to work more closely with Camden Council Alleviating Food Poverty
- Options to work more closely with LGBTIQ+ community
- Options to increase participation from the local BAME community
- Options to provide school holiday schemes
- Environmental improvements in the community parks
- Options for the development of social enterprises
- Improvements to increase revenue from current social enterprises
- Options to improve our online presence via social media and our website

CCA will continue to invest in our staff and volunteers by providing training, a Covid 19 safe place to work and holistic services as and when required. We will follow relevant advice, guidance and update our policies & procedures to improve and safeguard our charity and members of the public. We will hold scheduled board of Trustees & Directors meetings, along with sub committees to uphold the governance of the charity and its social enterprises.

We will ensure that all staff and volunteers are recruited safely and vetted accordingly. We will regularly train staff and volunteers in safeguarding, health & safety at work, First Aid (inc Mental Health FA) and other topics relevant to their roles to improve their knowledge, skills and awareness. And we will invest in our site and facilities to maintain our Health & Safety at Work policy making sure that all whom get involved or work for CCA feel welcome and safe.

CCA is a small but high profile, vibrant community association that continues to develop and respond to the needs of local residents.

#### **Public benefit**

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

#### **Trading subsidiaries**

The charity has two trading subsidiaries, The Littlehaven Nursery Ltd and Castlehaven Community Enterprises Limited which develops commercial opportunities and covenants its profits to the charity. Their results are included within the consolidated financial statements.

#### **Directors and Trustees**

All directors of the company are also Trustees of the charity and there are no other Trustees. All the Trustees named on the company information page served during the year. The Board has the power to appoint additional Trustees as it considers appropriate.

## **Castlehaven Community Association**

### **Trustees' Report 2020-2021**

#### **Statements of Trustees' Responsibilities**

The Trustees are required by law to prepare financial statements for each financial year. These statements must give a true and fair view of the statement of affairs of the charity and of its result for the period. In preparing these financial statements the Trustees are required to:-

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent; and ensure that the policies adopted are in accordance with the Companies Act 1985 explained in the financial statements.
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Method of preparation of accounts**

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

Hamilton Coopers were appointed as auditors during the year and have expressed their willingness to continue in that capacity.

This report was approved by the Board of Directors and Trustees on 24 November 2021 and signed on its behalf.

**M Stephenson**  
**Chair of Trustees**

**Castlehaven Community Association  
Independent Auditors' Report  
Report of the Independent Auditors to the trustees of  
Castlehaven Community Association  
for the year ended 31 March 2021**

We have audited the financial statements of Castlehaven Community Association (the 'parent charitable company') and its subsidiary together (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Castlehaven Community Association  
Independent Auditors' Report  
Report of the Independent Auditors to the trustees of  
Castlehaven Community Association  
for the year ended 31 March 2021**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Castlehaven Community Association  
Independent Auditors' Report  
Report of the Independent Auditors to the trustees of  
Castlehaven Community Association  
for the year ended 31 March 2021**

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144\* of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Asim Malik, FCA**  
(Senior Statutory Auditor)  
Hamilton Coopers  
Chartered Accountants  
Registered auditors

66 Earl Street  
Maidstone  
Kent ME14 1PS

22 December 2021

**Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.**

**Castlehaven Community Association**  
**Consolidated statement of financial activities**  
**(incorporating an income and expenditure account)**  
**for the year ended 31 March 2021**

		Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>	Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>
	Notes	£	£	£	<b>2021 £</b>	£	£	£	<b>2020 £</b>
<b>Incoming resources</b>									
<b><i>Incoming resources from generated funds</i></b>									
Donations and legacies	4	212,456	-	375,507	<b>587,963</b>	216,162	-	236,684	<b>452,846</b>
Other trading activities	5	422,361	-	-	<b>422,361</b>	632,797	-	-	<b>632,797</b>
Income from Investments	6	119	-	-	<b>119</b>	426	-	-	<b>426</b>
<b>Total income and endowment</b>		<b>634,936</b>	<b>-</b>	<b>375,507</b>	<b>1,010,443</b>	<b>849,385</b>	<b>-</b>	<b>236,684</b>	<b>1,086,069</b>
<b>Resources expended</b>									
<b><i>Costs of generating funds</i></b>									
Administrative cost	7	440,617	-	-	<b>440,617</b>	642,893	-	-	<b>642,893</b>
<b><i>Expenditure on Charitable activities</i></b>	7	<b>61,994</b>	<b>29,503</b>	<b>355,681</b>	<b>447,178</b>	<b>362,574</b>	<b>49,817</b>	<b>214,348</b>	<b>626,739</b>
<b><i>Governance costs</i></b>		<b>3,850</b>	<b>-</b>	<b>-</b>	<b>3,850</b>	<b>4,450</b>	<b>-</b>	<b>-</b>	<b>4,450</b>
<b>Total Resources Expended</b>		<b>506,461</b>	<b>29,503</b>	<b>355,681</b>	<b>891,645</b>	<b>1,009,917</b>	<b>49,817</b>	<b>214,348</b>	<b>1,274,082</b>
<b>Net Incoming Resources before Transfers</b>		<b>128,475</b>	<b>(29,503)</b>	<b>19,826</b>	<b>118,798</b>	<b>(160,532)</b>	<b>(49,817)</b>	<b>22,336</b>	<b>(188,013)</b>
Gross transfers between funds		-	-	-	-	146,993	(146,993)	-	-
<b>Net incoming resources before Other recognised gains and losses</b>		<b>128,475</b>	<b>(29,503)</b>	<b>19,826</b>	<b>118,798</b>	<b>(13,539)</b>	<b>(49,817)</b>	<b>(124,657)</b>	<b>(188,013)</b>

**Castlehaven Community Association**  
**Consolidated statement of financial activities**  
**(incorporating an income and expenditure account)**  
**for the year ended 31 March 2021**

	Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>	Unrestricted Funds	Designated Funds	Restricted Funds	<b>Total Funds</b>
<b>Notes</b>	£	£	£	<b>2021 £</b>	£		£	<b>2020 £</b>
<b>Other recognised gains and losses</b>								
<b>Net movement in funds (Net Income / (Expenditure) for the year</b>	128,475	(29,503)	19,826	<b>118,798</b>	(13,539)	(49,817)	(124,657)	<b>(188,013)</b>
<b>Total funds brought forward</b>	148,244	320,183	53,127	<b>521,554</b>	161,783	370,000	177,784	<b>709,567</b>
<b>Total Funds carried forward</b>	16 276,719	290,680	72,953	<b>640,352</b>	148,244	320,183	53,127	<b>521,554</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 11 as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 16 to 26 form an integral part of these accounts.**

**Balance Sheet  
as at 31 March 2021**

	Notes	Group		The charity	
		2021 £	2020 £	2021 £	2020 £
<b>Fixed assets</b>					
Tangible assets	11	<u>312,614</u>	<u>378,948</u>	<u>208,240</u>	<u>237,742</u>
<b>Total fixed assets</b>		<u>312,614</u>	<u>378,948</u>	<u>208,240</u>	<u>237,742</u>
<b>Current assets</b>					
Debtors	12	<u>13,840</u>	<u>43,167</u>	<u>269,301</u>	<u>304,481</u>
Cash at bank and in hand		<u>466,258</u>	<u>215,371</u>	<u>347,018</u>	<u>116,433</u>
<b>Total current assets</b>		<u>480,098</u>	<u>258,538</u>	<u>616,319</u>	<u>420,914</u>
<b>Liabilities:-</b>					
Creditors: amounts due within one year	13	<u>(60,615)</u>	<u>(27,072)</u>	<u>(24,138)</u>	<u>(9,600)</u>
<b>Net current assets</b>		<u>419,483</u>	<u>231,466</u>	<u>592,181</u>	<u>411,314</u>
<b>Total assets less current liabilities</b>		<u>732,097</u>	<u>610,414</u>	<u>800,421</u>	<u>649,056</u>
Creditors: amounts due after more than one year		<u>(91,744)</u>	<u>(88,860)</u>	<u>-</u>	<u>-</u>
<b>Total net assets</b>		<u>640,353</u>	<u>521,554</u>	<u>800,421</u>	<u>649,056</u>
<b>Funds</b>	16				
Unrestricted income funds		<u>276,719</u>	<u>148,244</u>	<u>436,788</u>	<u>275,746</u>
Designated funds		<u>290,680</u>	<u>320,183</u>	<u>290,680</u>	<u>320,183</u>
Restricted income funds		<u>72,953</u>	<u>53,127</u>	<u>72,953</u>	<u>53,127</u>
<b>Total funds</b>		<u>640,352</u>	<u>521,554</u>	<u>800,421</u>	<u>649,056</u>

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit in accordance with section 476 of the Act

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

Approved by the Board of Trustees for issue on 24 November 2021 and signed on its behalf by

**M Stephenson**  
Director & Chair to Board of Trustee

The notes on pages 16 to 26 form an integral part of these accounts.

**Castlehaven Community Association  
Consolidated Cash Flow Statement  
for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from operations</b>		
Operating profit/(loss)	118,679	(188,439)
Reconciliation to cash generated from operations:		
Depreciation	66,334	65,864
Decrease/(increase) in debtors	29,327	(1,889)
Increase/(decrease) in creditors	36,427	(20,394)
	<u>250,767</u>	<u>(144,858)</u>
<b>Cash from other sources</b>		
Interest received	119	426
	<u>119</u>	<u>426</u>
<b>Application of cash</b>		
Purchase of fixed assets	-	(365,606)
	<u>-</u>	<u>(365,606)</u>
<b>Net increase/(decrease) in cash</b>	250,886	(510,038)
Cash at bank and in hand less overdrafts at 1 April	215,371	725,409
<b>Cash at bank and in hand less overdrafts at 31 March</b>	<u>466,257</u>	<u>215,371</u>
<b>Consisting of:</b>		
Cash at bank and in hand	466,258	215,371
Overdrafts	-	-
	<u>466,258</u>	<u>215,371</u>

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**  
***Basis of preparation of the accounts***

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and have also been consistently applied within the same accounts.

***Accounting convention***

a) Basis of preparation and assessment of going concern:

The financial statements have been prepared in accordance with 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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

***Incoming Resources***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and

Income from government and other grants, whether 'capital' grants or 'revenue' grants

It is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes primary purpose trading

Income from charitable activities includes primary purpose trading, income earned both from the supply of goods or services under contractual arrangements or grant agreements, which have conditions that specify the provision of particular goods or services to be provided and undertaken for the charitable purposes of the charity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Association's work or for specific projects being undertaken by the Association.

***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support HCA's programmes and activities. The basis, on which support costs have been allocated are set out in note 8.

***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- \* Costs of raising funds comprise the costs of other trading activities, in which the Association does not yet engage.
- \* Expenditure on charitable activities includes the costs of providing services and activities for our beneficiaries and the local community to further the purposes of the charity and their associated support costs.
- \* Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

***Fixed assets and depreciation***

Tangible fixed assets are stated as costs less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment	25% per annum, reducing balance method
Building refurbishment	25% per annum, reducing balance method / over 5 years
Motor vehicles	25% per annum, reducing balance method

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2021**

***Going concern***

The subsidiary company, The Littlehaven Nursery Ltd, has been given assurance for the support which has made losses of £160,068. This was mainly due to the loss of the Good rating and loss of funding associated with Good rating. This has been resolved through a change in Management, which enabled the Nursery to regain its Good rating. Post obtaining the Good rating, the performance had improved materially. Current cash is improving.

On the balance sheet date £216,445 is recoverable from The Littlehaven Nursery Ltd. Furthermore Castlehaven Community Association has given assurance to support its subsidiary which may not be in a position to self-sustain itself by March 2022. This may have impact on Castlehaven Community Association finance in short to medium term.

The directors of The Littlehaven Nursery Ltd and trustees of Castlehaven Community Association are confident that due to the support offered The Littlehaven Nursery Ltd can recover while Castlehaven Community Association has sufficient reserves to support its activities and that of the group. On this basis financial statements of both organizations are prepared on going concern basis.

***Debtors***

Debtors are recognised at the settlement recoverable amount due. Prepayments are valued at the amount prepaid.

***Cash at bank and in hand***

Cash at bank and in hand includes is held to meet short-term cash commitments as they fall due rather than for investment purposes and may include short-term deposits.

***Creditors, deferrals and provisions***

Creditors and provisions are liabilities where we have a present obligation to a third party that we shall normally pay by cash. Provisions are measured or estimated as reliably as possible.

Where performance-related conditions are specified in a grant, the income will only be recognised to the extent that the charity has provided the facility or service. Any income received in advance of the conditions being met are deferred and shown under creditors.

***Pension***

On 01 October 2015 Workplace Pensions commenced at CCA, to which staff are encouraged to join.

***Legal status of the Society***

The Association is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10. Names of its directors and registered office is mentioned on page 1.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2021**

**This is stated after crediting after charging:-**

Rentals under operating leases	20,168	6,226
Auditors' remuneration	7,200	5,400
Indemnity Insurance for trustees and employees	250	250
Depreciation	40,801	40,330

**3 Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**4 Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total Funds</b>	<b>2020 Total Funds</b>
	£	£	£	£
Grants	70,793	375,507	446,300	352,846
Voluntary donations	141,663	-	141,663	100,000
	<u>212,456</u>	<u>375,507</u>	<u>587,963</u>	<u>452,846</u>

**5 Income from other trading activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total Funds</b>	<b>2020 Total Funds</b>
	£	£	£	£
Nursery	362,898		362,898	415,135
Pitch hire	45,710		45,710	155,847
Other trading activity	13,753	-	13,753	61,815
	<u>422,361</u>	<u>-</u>	<u>422,361</u>	<u>632,797</u>

**6 Investment Income**

	<b>2021</b>	<b>2020</b>
	£	£
Bank deposit interest received	119	426

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2021**

**7 Analysis of expenditure**

	Unrestricted funds	Restricted funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
<b>Costs of generating funds</b>				
Administrative cost	440,617		440,617	642,893
	440,617	-	440,617	642,893
<b>Expenditure on Charitable activities</b>				
Salaries	45,772	249,972	295,744	386,680
Other employee costs	9	2,529	2,538	7,124
Premises Costs	5,383	67,068	72,451	16,274
General administrative expenses	8,861	2,715	11,576	97,611
Professional fees in support of charitable ac	1,495	8,425	9,920	9,747
Other support costs	474	24,972	25,446	59,486
	61,994	355,681	417,675	576,922
<b>Designated funds</b>				
General administrative expenses	29,503	-	29,503	-

**8 Analysis of grants payable in furtherance of the charity's objects**

Support costs are allocated on a consistent basis within the use of resources and allocated as core costs.

**9 Deferred Incoming Resources & Reserves- Restricted funds (Group and Company)**

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry	6,000	6,000	11,000	11,000
				-
<b>Total</b>	6,000	6,000	11,000	11,000
			<b>2021</b>	<b>2020</b>
			£	£
<b>These deferrals are included in creditors</b>			11,000	6,000

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end, and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>10 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries	224,152	300,319
Employer's National Insurance	14,598	22,236
Pension Contributions	5,040	5,990
	<u>243,790</u>	<u>328,545</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Engaged on charitable activities	11	13

There were no fees or other remuneration paid to the trustees  
There were no employees with emoluments in excess of £60,000 per annum

**11 Tangible fixed assets (Group)**

<b>Group</b>	<b>Freehold Land and buildings £</b>	<b>Plant, Machinery &amp; Vehicles £</b>	<b>Total £</b>
<b>Asset cost, valuation or revalued amount</b>			
At 1 April 2020	255,337	309,175	564,512
Disposals	-	(96,000)	(96,000)
At 31 March 2021	<u>255,337</u>	<u>213,175</u>	<u>468,512</u>
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2020	25,534	160,030	185,564
Depreciation on disposal	-	(96,000)	(96,000)
Charge for the year	25,533	40,801	66,334
At 31 March 2021	<u>51,067</u>	<u>104,831</u>	<u>155,898</u>
<b>Net book value</b>			
At 31 March 2021	<u>204,270</u>	<u>108,344</u>	<u>312,614</u>
At 31 March 2020	<u>229,803</u>	<u>149,145</u>	<u>378,948</u>

**Castlehaven Community Association  
Notes to the Accounts  
for the year ended 31 March 2021**

<b>Tangible fixed assets (Charity)</b>	<b>Freehold Land and buildings</b>	<b>Plant, Machinery &amp; Vehicles</b>	<b>Total</b>
At 1 April 2020	255,337	11,909	267,246
<b>Accumulated depreciation and impairment provisions</b>			
At 1 April 2020	25,534	3,970	29,504
Eliminated on disposals	-	-	-
Depreciation on revaluation	-	-	-
Charge for the year	25,533	3,969	29,502
At 31 March 2021	<u>51,067</u>	<u>7,939</u>	<u>59,006</u>
<b>Net book value</b>			
At 31 March 2021	<u>204,270</u>	<u>3,970</u>	<u>208,240</u>
At 31 March 2020	<u>229,803</u>	<u>7,939</u>	<u>237,742</u>

<b>12 Debtors</b>	<b>Group</b>		<b>Charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	13,840	40,258	146,842	130,148
Amounts due from associated and subsidiary undertakings	-	-	122,459	173,467
Other Debtors	-	2,909	-	866
	<u>13,840</u>	<u>43,167</u>	<u>269,301</u>	<u>304,481</u>

**Amounts due after more than one year included in the total above are analysed as:-**

Amounts due from associated and subsidiary undertakings	<u>-</u>	<u>-</u>	<u>122,459</u>	<u>173,467</u>
<b>Amounts due after more than one year included above</b>	<u>-</u>	<u>-</u>	<u>122,459</u>	<u>173,467</u>

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

	<b>Group</b>		<b>Charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	33,036	10,456	13,138	3,600
Accrued expenses	11,000	-	11,000	-
Other creditors	16,579	10,529	-	-
Deferred income and grants in advance	-	6,000	-	6,000
	<u>60,615</u>	<u>27,072</u>	<u>24,138</u>	<u>9,600</u>

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<b>14 Contingent Liabilities</b>	<b>2021</b>	<b>2020</b>
	£	£
Total	7,800	7,800

It had been discovered that part of the building had not been charged for electricity for some periods and the Trustees are unsure if there will be any further liability, but they feel it is prudent to note this situation and make an estimate of any contingency. No provision for the above amount has been included in these accounts.

**15 Share Capital**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

**16 Analysis of group net assets between funds**

<b>At 31 March 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Fixed assets	312,614			312,614
Net current assets	55,850	290,680	72,953	419,483
Long Term Liabilities	(91,744)	-	-	(91,744)
	<u>276,720</u>	<u>290,680</u>	<u>72,953</u>	<u>640,353</u>
	£	£	£	£
<b>At 1 April 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Fixed assets	378,948	-	-	378,948
Net current assets	(141,844)	320,183	53,127	231,466
Long Term Liabilities	(88,860)	-	-	(88,860)
	<u>148,244</u>	<u>320,183</u>	<u>53,127</u>	<u>521,554</u>
				-

**Castlehaven Community Association  
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The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Age Activity	14,618	5,072		19,690
Active Families & Young People	10,823	(6,291)		4,532
Environmental Project	23,623	(14,464)	17,626	26,785
Business development	-	-		-
Core	4,063	35,509	(17,626)	21,946
	<u>53,127</u>	<u>19,826</u>	<u>-</u>	<u>72,953</u>
Designated funds	320,183	(29,503)		290,680
CCA - unrestricted reserve	148,244	128,475	-	276,719
	<u>521,554</u>	<u>118,798</u>	<u>-</u>	<u>640,352</u>

**Analysis of movements in funds as shown in the table above**

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Age Activity	116,487	111,415	-	5,072
Active Families & Young People	16,020	22,311	-	(6,291)
Environmental Project	84,825	99,289	-	(14,464)
Core - Restricted	232,757	197,248		35,509
CCA - unrestricted reserve	560,354	461,382	-	98,972
	<u>1,010,443</u>	<u>891,645</u>	<u>-</u>	<u>118,798</u>

There are sufficient resources for all funds in the appropriate form to enable each activity to be applied in accordance with any restriction.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charity.

Restricted funds are subjected to the restriction on their expenditure imposed by the donors or through the terms of an appeal.

The net transfers between the funds represents an internal management and support supervision charge at a percentage of 10% to 25% allowed by donors on particular grants.

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**17 Subsidiary undertaking**

The charitable company controls Castlehaven Community Enterprise Limited and The Littlehaven Nursery Limited by virtue of the provisions of Companies Act 2006. Both companies are registered in England.

The subsidiaries are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiaries are shown below:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Castlehaven Community Enterprise Limited</b>		
Turnover	45,710	155,847
Administrative expenses	(45,152)	(100,247)
Other operating income	-	-
Operating profit / (loss)	<u>558</u>	<u>55,600</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>558</u>	<u>55,600</u>
Deed of covenant to parent undertaking	(558)	(55,600)
Profit / (Loss) for the financial year	<u><u>-</u></u>	<u><u>-</u></u>

The aggregate of the assets, liabilities and funds was:

Assets	142,101	189,626
Liabilities	<u>(142,101)</u>	<u>(189,626)</u>
Funds	<u><u>-</u></u>	<u><u>-</u></u>

**The Littlehaven Nursery Limited**

Turnover	362,898	415,135
Administrative expenses	(395,465)	(542,646)
Other operating income	-	-
Operating profit / (loss)	<u>(32,567)</u>	<u>(127,511)</u>
Interest payable	-	-
Profit/(Loss) on ordinary activities	<u>(32,567)</u>	<u>(127,511)</u>
Deed of covenant to parent undertaking	-	-
Profit / (Loss) for the financial year	<u><u>(32,567)</u></u>	<u><u>(127,511)</u></u>

The aggregate of the assets, liabilities and funds was:

Assets	91,055	76,858
Liabilities	<u>(251,123)</u>	<u>(204,359)</u>
Funds	<u><u>(160,068)</u></u>	<u><u>(127,501)</u></u>

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<b>18 Parent charity</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>

The parent charity's gross income and the results for the year are disclosed as follows:

Gross income	<u>602,392</u>	<u>570,677</u>
Results for the year	<u>151,364</u>	<u>(60,512)</u>

**19 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiaries gift aids available profits to the parent charity.

The charge to corporation tax for the subsidiaries in the year was £nil (2020: £nil)

**20 Related party transactions**

There are no related party transactions to disclose for the year (2020: none)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.