

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 1st April 2020 – 31st March 2021

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

Additional subcommittee Members 1st April 2020 – 31st 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 31st 2021

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

- | | |
|---|--|
| • Advocacy, Advice & Guidance | • Environmental Projects (online workshops) |
| • Food Bank / Food Voucher Scheme Help | • Men's Groups (online & over the phone) |
| • Online Educational Classes | • Outdoor Young Peoples Sports Activities |
| • Elderly People Scheme (remote online/over the phone/by post) | • Youth Outreach Street Sessions |
| • Online Winter Community Festival | • Youth Foodbank Support Given |
| • Online Fitness Classes for the Elderly and Disabled | • LGBTIQ+ Pride & Festive outdoor events |
| • Floodlit Multi-Sports Facility (Used after national lock downs) | • 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 1st 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 17th 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 (7th-11th 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 1st 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. 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	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	Notes	£	£	£	2021 £	£	£	£	2020 £
Incoming resources									
<i>Incoming resources from generated funds</i>									
Donations and legacies	4	212,456	-	375,507	587,963	216,162	-	236,684	452,846
Other trading activities	5	422,361	-	-	422,361	632,797	-	-	632,797
Income from Investments	6	119	-	-	119	426	-	-	426
Total income and endowment		634,936	-	375,507	1,010,443	849,385	-	236,684	1,086,069
Resources expended									
<i>Costs of generating funds</i>									
Administrative cost	7	440,617	-	-	440,617	642,893	-	-	642,893
<i>Expenditure on Charitable activities</i>	7	61,994	29,503	355,681	447,178	362,574	49,817	214,348	626,739
<i>Governance costs</i>		3,850	-	-	3,850	4,450	-	-	4,450
Total Resources Expended		506,461	29,503	355,681	891,645	1,009,917	49,817	214,348	1,274,082
Net Incoming Resources before Transfers		128,475	(29,503)	19,826	118,798	(160,532)	(49,817)	22,336	(188,013)
Gross transfers between funds		-	-	-	-	146,993	(146,993)	-	-
Net incoming resources before Other recognised gains and losses		128,475	(29,503)	19,826	118,798	(13,539)	(49,817)	(124,657)	(188,013)

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	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Notes		£	£	£	2021 £	£		£	2020 £
Other recognised gains and losses									
Net movement in funds (Net Income / (Expenditure) for the year		128,475	(29,503)	19,826	118,798	(13,539)	(49,817)	(124,657)	(188,013)
Total funds brought forward		148,244	320,183	53,127	521,554	161,783	370,000	177,784	709,567
Total Funds carried forward	16	276,719	290,680	72,953	640,352	148,244	320,183	53,127	521,554

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**

		Group		The charity	
	Notes	2021	2020	2021	2020
		£	£	£	£
Fixed assets					
Tangible assets	11	312,614	378,948	208,240	237,742
Total fixed assets		312,614	378,948	208,240	237,742
Current assets					
Debtors	12	13,840	43,167	269,301	304,481
Cash at bank and in hand		466,258	215,371	347,018	116,433
Total current assets		480,098	258,538	616,319	420,914
Liabilities:-					
Creditors: amounts due within one year	13	(60,615)	(27,072)	(24,138)	(9,600)
Net current assets		419,483	231,466	592,181	411,314
Total assets less current liabilities		732,097	610,414	800,421	649,056
Creditors: amounts due after more than one year		(91,744)	(88,860)	-	-
Total net assets		640,353	521,554	800,421	649,056
Funds	16				
Unrestricted income funds		276,719	148,244	436,788	275,746
Designated funds		290,680	320,183	290,680	320,183
Restricted income funds		72,953	53,127	72,953	53,127
Total funds		640,352	521,554	800,421	649,056

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

	2021	2020
	£	£
Cash generated from operations		
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>
Cash from other sources		
Interest received	119	426
	<u>119</u>	<u>426</u>
Application of cash		
Purchase of fixed assets	-	(365,606)
	<u>-</u>	<u>(365,606)</u>
Net increase/(decrease) in cash	250,886	(510,038)
Cash at bank and in hand less overdrafts at 1 April	215,371	725,409
Cash at bank and in hand less overdrafts at 31 March	<u>466,257</u>	<u>215,371</u>
Consisting of:		
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

	Unrestricted funds	Restricted funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
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

	Unrestricted funds	Restricted funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
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

	2021	2020
	£	£
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 £
Costs of generating funds				
Administrative cost	440,617		440,617	642,893
	<u>440,617</u>	<u>-</u>	<u>440,617</u>	<u>642,893</u>
Expenditure on Charitable activities				
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
	<u>61,994</u>	<u>355,681</u>	<u>417,675</u>	<u>576,922</u>
Designated funds				
General administrative expenses	<u>29,503</u>	<u>-</u>	<u>29,503</u>	<u>-</u>

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
				-
Total	<u>6,000</u>	<u>6,000</u>	<u>11,000</u>	<u>11,000</u>
			2021 £	2020 £
These deferrals are included in creditors			<u>11,000</u>	<u>6,000</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 .

Castlehaven Community Association
Notes to the Accounts
for the year ended 31 March 2021

10 Staff Costs and Emoluments

	2021	2020
	£	£
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>

Numbers of full time employees or full time equivalents

	2021	2020
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)

Group	Freehold Land and buildings £	Plant, Machinery & Vehicles £	Total £
Asset cost, valuation or revalued amount			
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>
Accumulated depreciation and impairment provisions			
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>
Net book value			
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

Tangible fixed assets (Charity)	Freehold Land and buildings	Plant, Machinery & Vehicles	Total
At 1 April 2020	255,337	11,909	267,246
Accumulated depreciation and impairment provisions			
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>

Net book value

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>

	Group		Charity	
12 Debtors	2021	2020	2021	2020
	£	£	£	£
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>
Amounts due after more than one year included above	<u>-</u>	<u>-</u>	<u>122,459</u>	<u>173,467</u>

13 Creditors: amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
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>

Castlehaven Community Association
Notes to the Accounts
for the year ended 31 March 2021

14 Contingent Liabilities	2021	2020
	£	£
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

At 31 March 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>
	£	£	£	£
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
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>

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Castlehaven Community Association
Notes to the Accounts
for the year ended 31 March 2021

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.

Castlehaven Community Association
Notes to the Accounts
for the year ended 31 March 2021

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:

	2021	2020
	£	£
Castlehaven Community Enterprise Limited		
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>

Castlehaven Community Association
Notes to the Accounts
for the year ended 31 March 2021

18 Parent charity	2021	2020
	£	£

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.