

Registered Charity Number  
295829

Registered Company Number  
02069107

Castlehaven Community Association  
Report and Accounts  
For The Year Ended  
31 March 2018

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

### **Directors and Trustees**

Anthony Dunne  
Brenda Gardner (resigned 22 November 2017)  
Derek Jarman  
Helen Corrigan (resigned 22 November 2017)  
Jake Sumner  
Prosper Devas (resigned 22 November 2017)  
Rosemary Lewin (resigned 22 November 2017)  
Filomena Maria Charlick (resigned 22 November 2017)  
Nicholas Gold  
Megda Segal  
Eleanor Botwright (not a trustee)  
Caitlin Nisos  
John Paino (resigned 22 November 2017)  
Christina Boettner (resigned 22 November 2017)  
Paul Henriot (appointed 14 January 2017)  
Mani Ghedia (appointed 22 November 2017)  
Katherine Cox (appointed 22 November 2017)  
Hatice Ugurel (appointed 22 November 2017)  
Roman Arbuzov (appointed 22 November 2017)

### **Secretary**

Eleanor Botwright

### **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**

### **The report of the trustees for the year ended 31 March 2018**

#### **Introduction**

The Trustees present their annual report and accounts for the year ending 31st March 2018.

The Trustees of the Board are satisfied with the performance of the charity during the year and the position at 31st March 2018 and consider that the charity is in a strong 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 open meetings during this accounting period:

##### Committee 1st April 2017 – 20th November 2017

Anthony Dunne	Jake Sumner	Nicholas Gold
Brenda Gardner	John Piano	Paul Henriot
Derek Jarman	Prosper Devas	Rosemary Lewin
Helen Corrigan	Mena Charlick	

##### Committee 20th November 2017 – 1st April 2018

Anthony Dunne	Jake Sumner ***	Mani Ghedia
Caitlin Nisos	Kate Cox	Paul Henriot
Derek Jarman	Nicholas Gold	Roman Arbuzov
Hatice Ururel		

\*\*\* resigned on 14 May 2018

##### Additional subcommittee Members 20th November 2017 – 1st April 2018

Brenda Gardner	Prosper Devas	Christina Boettner
Helen Corrigan	Rosemary Lewin	John Piano
Mena Charlick		

Eleanor Botwright was retained as Company Secretary at both meetings.

#### **Trustee recruitment**

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

## **Castlehaven Community Association**

### **The report of the trustees for the year ended 31 March 2018**

The Board of Trustees aims to recruit a minimum of 2 new members each year based on identified skills gap of the Board &/or 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 to 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 the London Borough of Camden without distinction of sex or of political, religious or other opinions by associating with 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 that is provided by the charity***

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

- Provides classes, groups and activities for all sections of the community.
- Represents local opinion at local, borough-wide and national forums.
- Explores and develops innovative and effective ways of promoting social inclusion.
- Develops local solutions to local problems and promoting standards for 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.

## **Castlehaven Community Association**

### **The report of the trustees for the year ended 31 March 2018**

#### ***Review of Past Activities During Year Ending March 31<sup>st</sup> 2018***

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

Advocacy	Intergenerational Projects
Day Trips and Holidays for the Elderly	Men's Groups
Educational Classes	School Holiday Projects
Elderly People Scheme	Sports Coaching
Festivals and Cultural Events	Under 5's Groups
Fitness Classes for the Elderly and Disabled	Women's Groups
Floodlit Multi-Sports Facility	Youth Clubs

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 2018***

The Castlehaven Community Association plans to continue to serve all the areas outlined above. In addition the Association is currently exploring and developing: -

- Environmental improvements in the community gardens
- Options for the development of social enterprises
- Options to increase CCA capacity

#### ***Transactions & Financial Position***

The statement of financial activities shows income for the year of £478,801 with expenditure of £459,673 leaving a surplus of £19,128. At the end of the year we carry forward a reserve of £294,381 of which £155,794 is restricted.

#### ***Reserves Policy***

In line with Charity Commission recommendations the CCA Board of Trustees aims to achieve a 34% 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 £200,000. 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 £200,000, which is in line with our target. The Board of Trustees is considering ways in which additional unrestricted funds may be raised.

## **Castlehaven Community Association**

### **The report of the trustees for the year ended 31 March 2018**

#### ***Designated Funds***

In recognition of future external funding risks, the CCA Board of Trustees has designated £73,472 to a Subsidiary Castlehaven Community Enterprise which will help sustain the charity & ensure it becomes dependent on fewer grants in the future.

#### ***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 Criminal Records Bureau (CRB) check before working unsupervised with any clients and users.

Potential risk to Trustees is minimised by insurance cover.

#### **Auditors**

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

#### **Bankers**

Currently CCA has 3 bank accounts:

**Co-operative Bank**  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

**CAF Bank Ltd**  
PO Box 289  
West Malling  
Kent  
ME19 4TA

**Scottish Widows Bank**  
PO Box 12757  
67 Morrison Street  
Edinburgh  
EH3 8YJ

## **Castlehaven Community Association**

### **The report of the trustees for the year ended 31 March 2018** **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.

#### **Statement as to disclosure of information to auditors**

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- There is no relevant audit information of which the auditors are unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditor in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.



## **Castlehaven Community Association**

### **The report of the trustees for the year ended 31 March 2018**

#### **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 Trustees on ..... and signed on its behalf by.

.....  
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 2018**

We have audited the financial statements of Castlehaven Community Association for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Statement of Recognised Gains and Losses, the Balance Sheet and the related notes, as set out on pages 10 to 18. 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'.

This report is made solely to the trustees of the charitable company, as a body, in accordance with the section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the 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 liability to anyone other than the trustees as a body, for our audit work, for this report or for the opinions we have formed.

**Respective responsibilities of trustees as directors and of the auditors**

As explained more fully in the Trustees' Responsibilities Statement (set out on page 6), 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with section 154 of that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

**Opinion on the accounts**

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 and 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 Companies Act 2006.

**Castlehaven Community Association  
Independent Auditors' Report  
Report of the Independent Auditors to the trustees of  
Castlehaven Community Association  
for the year ended 31 March 2018**

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption in preparing the trustees' report.

**Asim Malik, ACA**  
(Senior Statutory Auditor)  
Hamilton Coopers  
Chartered Accountants  
Registered 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**  
**Statement of Financial Activities including Income and Expenditure Account**  
**for the year ended 31 March 2018**

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2018 £	2018 £	2018 £	2017 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies		100,000	325,925	425,925	839,717
Other trading activities		52,793	-	52,793	35,068
Income from Investments	5	83	-	83	43,802
<b>Total income and endowment</b>		<b>152,876</b>	<b>325,925</b>	<b>478,801</b>	<b>918,587</b>
<b>Resources expended</b>					
<i>Expenditure on Charitable activities</i>		149,626	306,797	456,423	977,811
<i>Governance costs</i>		3,250	-	3,250	3,250
<b>Total Resources Expended</b>		<b>152,876</b>	<b>306,797</b>	<b>459,673</b>	<b>981,061</b>
<b>Net Incoming Resources before Transfers</b>		-	19,128	19,128	(62,474)
Gross transfers between funds		(18,855)	18,855	-	-
<b>Net incoming resources before Other recognised gains and losses</b>		(18,855)	37,983	19,128	(62,474)
<b>Other recognised gains and losses</b>					
<b>Net movement in funds (Net Income / (Expenditure) for the year</b>		(18,855)	37,983	19,128	(62,474)
<i><b>Total funds brought forward</b></i>		157,442	117,811	275,253	337,727
<b>Total Funds carried forward</b>	14	<b>138,587</b>	<b>155,794</b>	<b>294,381</b>	<b>275,253</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 12 to 18 form an integral part of these accounts.**

**Castlehaven Community Association**  
**Company Number** 02069107  
**Balance Sheet**  
**as at 31 March 2018**

	Notes	2018 £	2017 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Current assets</b>			
Debtors	10	141,415	259,415
Cash at bank and in hand		180,229	93,352
<b>Total current assets</b>		<u>321,644</u>	<u>352,767</u>
<b>Creditors:-</b>			
amounts due within one year	11	(27,263)	(77,514)
<b>Net current assets</b>		<u>294,381</u>	<u>275,253</u>
<b>Total assets less current liabilities</b>		<u>294,381</u>	<u>275,253</u>
<b>Net assets including pension asset / liability</b>		<u>294,381</u>	<u>275,253</u>
<b><i>The funds of the charity :</i></b>			
	14		
<b>Unrestricted income funds</b>			
CCA - unrestricted reserve		138,587	157,442
<b>Total unrestricted funds</b>		138,587	157,442
<b>Restricted income funds</b>			
Restricted revenue accumulated funds		155,794	117,811
<b>Total restricted funds</b>		155,794	117,811
<b>Total charity funds</b>		<u>294,381</u>	<u>275,253</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

.....  
**Director & Chair to Board of Trustee**

**The notes on pages 12 to 18 form an integral part of these accounts.**

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**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.

***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.

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

***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 2018**

***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 :-**

<b>Revenue Turnover from ordinary activities</b>	478,718	874,785
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**and after charging:-**

Rentals under operating leases	12,416	8,084
Auditors' remuneration	3,000	3,000
Indemnity Insurance for trustees and employees	250	250
Pension costs	1,485	1,147

**3 Statement that no expenses were paid to trustees or connected persons**

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



**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)**

Various items of support costs and charitable expenditure which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 22 to 24, which should be read together with these notes.

<b>5 Investment Income</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gift Aid from subsidiaries	-	42,958
Bank deposit interest received	83	844
	<u>83</u>	<u>43,802</u>

**6 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. Analysis of the support costs by activities is included in the Detailed Schedule to the Statement of Financial Activities in Appendix 2

**7 Deferred Incoming Resources & Reserves- Restricted funds**

	<b>Opening Deferrals</b>	<b>Released from prior years</b>	<b>Received less released in year</b>	<b>Deferred at year end</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
LBC- Community Centre Funds Grant	23,750	23,750		-
Donations	1,464	1,464		-
LBC - Community Project Award	17,950	17,950		-
Big Lottery Fund (Youth Music - My song)	4,000	4,000		-
<b>Total</b>	<u>47,164</u>	<u>47,164</u>	<u>-</u>	<u>-</u>
			<b>2018</b>	<b>2017</b>
			<b>£</b>	<b>£</b>
<b>These deferrals are included in creditors</b>			<u>-</u>	<u>47,164</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 2018**

<b>8 Staff Costs and Emoluments</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gross Salaries	261,665	224,365
Employer's National Insurance	18,894	18,278
Pension Contributions	1,485	1,147
	<u>282,044</u>	<u>243,790</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2018</b>	<b>2017</b>
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Engaged on charitable activities	12	12
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There were no fees or other remuneration paid to the trustees

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

<b>9 Loans to subsidiary undertakings</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Camden Community Centres' Consortium (an associated company)	-	-
Castlehaven Community Enterprises Limited (under common control)	48,000	69,448
The Littlehaven Nursery Ltd (under common control)	73,901	176,807
	<u>121,901</u>	<u>246,255</u>

<b>10 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	19,514	3,160
Amounts due from associated and subsidiary undertakings	121,901	246,255
Accrued income	-	10,000
	<u>141,415</u>	<u>259,415</u>

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

Amounts due from associated and subsidiary undertakings	<u>121,901</u>	<u>246,255</u>
<b>Amounts due after more than one year included above</b>	<u>121,901</u>	<u>246,255</u>

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

<b>11 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	16,880	11,690
Accrued expenses	10,374	18,660
Staff deduction	9	-
Deferred income and grants in advance ( <b>see note 7</b> )	-	47,164
	<u>27,263</u>	<u>77,514</u>

<b>12 Contingent Liabilities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</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.

<b>13 Analysis of the Net Movement in Funds</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net movement in funds from Statement of Financial Activities	19,128	(62,474)

**14 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 March 2018</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>
Current Assets	165,850	-	155,794	321,644
Current Liabilities	(27,263)	-	-	(27,263)
	<u>138,587</u>	<u>-</u>	<u>155,794</u>	<u>294,381</u>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 April 2017</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Current Assets	182,610	-	170,157	352,767
Current Liabilities	(25,168)	-	(52,346)	(77,514)
	<u>157,442</u>	<u>-</u>	<u>117,811</u>	<u>275,253</u>

**Castlehaven Community Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

The individual funds included above are :-

	Funds at 2017	Movements in Funds as below	Transfers Between funds	Funds at 2018
	£	£	£	£
Age Activity	-	19,642	(4,945)	14,697
Haven Youth Project	2,611	35,257	(12,538)	25,330
Clarence Way TRA Hall	-	-	-	-
Nursery capital	-	-	-	-
Community Garden	-	368	-	368
Business development	115,200	-	-	115,200
Core	-	(36,139)	36,338	199
Youth time bank	-	-	-	-
	<u>117,811</u>	<u>19,128</u>	<u>18,855</u>	<u>155,794</u>
CCA - unrestricted reserve	<u>157,442</u>	<u>-</u>	<u>(18,855)</u>	<u>138,587</u>
	<u>275,253</u>	<u>19,128</u>	<u>-</u>	<u>294,381</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
Age Activity	126,248	106,606	-	19,642
Haven Youth Project	110,695	75,438	-	35,257
Nursery capital	-	-	-	-
Community Garden	62,182	61,814	-	368
Business development	-	-	-	-
Core	26,800	62,939	-	(36,139)
CCA - unrestricted reserve	<u>152,876</u>	<u>152,876</u>	<u>-</u>	<u>-</u>
	<u>478,801</u>	<u>459,673</u>	<u>-</u>	<u>19,128</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.

## 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.

**Castlehaven Community Association**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2018**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Prior Period Total Funds 2017 £
<b>Incoming Resources</b>				
<b>Incoming Resources from generated funds</b>				
BBC Children in Need		-	-	4,226
Big Lottery Fund ( Awards for All - Greengage)	-	9,640	<b>9,640</b>	5,949
Big Lottery Fund (Reaching Communities Fund)	-	98,896	<b>98,896</b>	63,903
Big Lottery Fund (Youth Music - My song)		6,261	<b>6,261</b>	7,868
Donations	100,000	-	<b>100,000</b>	100,000
Gatsby Charity		-	-	10,000
Fairstead Trust	-	15,000	<b>15,000</b>	15,000
Jack Petchy	-	2,250	<b>2,250</b>	2,250
John Lyons Charity		40,000	<b>40,000</b>	-
John Lyons Charity - Summer	-	4,980	<b>4,980</b>	4,950
LBC - Capital awards		-	-	420,000
LBC - Camden Youth Work Project S106		12,568	<b>12,568</b>	21,394
LBC - Community Centres Funds Grant	-	-	-	46,125
LBC - Healthy Family Project		6,130	<b>6,130</b>	-
LBC - Integrated Youth Support Service (Youth & Connexions Se	-	15,250	<b>15,250</b>	16,625
LBC - Nursery development		-	-	24,000
LBC - Strategic Partner Fund	-	95,000	<b>95,000</b>	23,750
Local Trust Postcode	-	17,950	<b>17,950</b>	-
LBC - Early Education Expension Funding	-	-	-	15,309
Other grants	-	-	-	12,162
School for Social Entrepreneurs		2,000	<b>2,000</b>	-
Sport England	-	-	-	4,339
St James Place Foundation	-	-	-	2,467
The City Bridge Trust	-	-	-	39,400
<b>Total</b>	<b>100,000</b>	<b>325,925</b>	<b>425,925</b>	<b>839,717</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>100,000</b>	<b>325,925</b>	<b>425,925</b>	<b>839,717</b>
<b>Total Voluntary Income</b>	<b>100,000</b>	<b>325,925</b>	<b>425,925</b>	<b>839,717</b>
<b>Activities for generating funds</b>				
Fundraising activities	52,793	-	<b>52,793</b>	<b>35,068</b>
<b>Total of activities for generating funds</b>	<b>52,793</b>	<b>-</b>	<b>52,793</b>	<b>35,068</b>
<b>Investment Income</b>				
Gift Aid from subsidiaries		-	-	42,958
Bank deposit interest received	83	-	83	844
<b>Total Investment Income</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>43,802</b>
<b>Total Incoming Resources</b>	<b>152,876</b>	<b>325,925</b>	<b>478,801</b>	<b>918,587</b>

**Castlehaven Community Association**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2018**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Prior Period Total Funds 2017 £
<b>Charitable expenditure</b>				
<b><i>Support costs of charitable activities</i></b>				
<b><i>Direct support costs</i></b>				
Gross wages and salaries - charitable activities	53,896	207,769	261,665	224,365
Employers' NI - Charitable activities	2,456	16,438	18,894	18,278
Pension contributions charitable employees	307	1,178	1,485	1,147
Temporary Staff - Charitable Activities	29,160	20,950	50,110	66,803
Travel and Subsistence - Charitable Activities	36	-	36	596
	<b>85,855</b>	<b>246,335</b>	<b>332,190</b>	<b>311,189</b>
<b><i>Management and administration costs in support of charitable activities</i></b>				
<b><i>Indirect employee costs</i></b>				
Training and welfare	1,799	-	1,799	2,092
	<b>1,799</b>	<b>-</b>	<b>1,799</b>	<b>2,092</b>
<b><i>Premises Costs</i></b>				
Rent payable	6,208	6,208	12,416	8,084
Rates, water and service charges	484	-	484	744
Light and heat	2,115	-	2,115	3,505
Cleaning	1,249	-	1,249	2,205
Premises repairs and renewals	15,696	-	15,696	39,674
Insurance	3,608	-	3,608	4,522
Alarm maintainance	1,068	-	1,068	2,667
	<b>30,428</b>	<b>6,208</b>	<b>36,636</b>	<b>61,401</b>
<b><i>General administrative expenses:</i></b>				
Telephone and fax	6,120	5,173	11,293	13,896
Stationery and printing	3,274	3,274	6,548	6,381
Subscriptions	2,010	-	2,010	1,119
Software	2,795	2,795	5,590	-
Repairs and maintenance of equipment	757	-	757	6,444
Payroll costs	1,200	-	1,200	1,233
Refreshments	1,855	-	1,855	4,001
Advertising and PR	3,964	-	3,964	12,620
Bank charges	808	-	808	830
Sundry expenses	1,771	-	1,771	2,517
	<b>24,554</b>	<b>11,242</b>	<b>35,796</b>	<b>49,041</b>
<b><i>Professional fees in support of charitable activities</i></b>				
Consultancy fees	-	-	-	21,860
Professional fee	13	-	13	26
Licence & Permits	385	-	385	-
	<b>398</b>	<b>-</b>	<b>398</b>	<b>21,886</b>
<b><i>Other support costs</i></b>				
Supplies of services	4,846	30,212	35,058	35,757
Material and equipment	1,746	12,800	14,546	496,445
	<b>6,592</b>	<b>43,012</b>	<b>49,604</b>	<b>532,202</b>
<b>Total Support costs</b>	<b>149,626</b>	<b>306,797</b>	<b>456,423</b>	<b>977,811</b>

**Castlehaven Community Association**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2018**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Prior Period Total Funds 2017 £</b>
<i>Support costs for grants paid</i>				
<b>Total Expended on Charitable Activities</b>	149,626	306,797	456,423	977,811

**Castlehaven Community Association**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2018**

**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
2018	2018	2018	2017
£	£	£	£

***Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)***

***Specific governance costs***

Indemnity Insurance	250	-	250	250
Auditors' remuneration	3,000	-	3,000	3,000
<b>Total governance costs</b>	<b>3,250</b>	<b>-</b>	<b>3,250</b>	<b>3,250</b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

***Analysis of transfers between funds***

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2018	2018	2018	2017
	£	£	£	£
Core	(18,855)		<b>(18,855)</b>	(2,953)
Age Activity	-	(4,945)	<b>(4,945)</b>	2,809
Littlehaven	-	-	-	(1,177)
Haven Youth Project	-	(12,538)	<b>(12,538)</b>	-
Community Garden	-	-	-	17,201
Business development	-	-	-	-
Core - Restricted	-	36,338	<b>36,338</b>	(15,880)

The transfers between the funds were to finance any shortfalls. During the year funds amounting to £18,468 (2017: £2,953) were transferred between the funds. This also includes an internal management and support supervision charge at a percentage of 10% to 25% allowed by the donors on particular grants. See note no 15 to the accounts.



# Castlehaven Community Association

## Appendix 1

### Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2018

							2018	2017
	Littlehaven	Age Activity	Haven Youth Project	Clarence Way TRA Hall	Nursery capital	Community Garden		
	£	£	£	£	£	£	£	£
<b>Incoming resources from generated funds</b>								
Voluntary Income		126,248	110,695			62,182	126,800	425,925
Activities for generating funds	-	-	-	-	-	-	52,793	52,793
Investment Income	-	-	-	-	-	-	83	83
<b>Incoming resources from charitable activities</b>	-	-	-	-	-	-	-	-
<b>Other Incoming Resources</b>	-	-	-	-	-	-	-	-
<b>Total Incoming Resources</b>	-	126,248	110,695	-	-	62,182	179,676	478,801
<b>Costs of generating funds</b>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<b>Costs of charitable activities</b>	-	106,605	75,438	-	-	61,814	212,566	456,423
<b>Governance costs</b>	-	-	-	-	-	-	3,250	3,250
<b>Other resources expended</b>	-	-	-	-	-	-	-	-
<b>Total resources expended</b>	-	106,605	75,438	-	-	61,814	215,816	459,673
<b>Net Incoming Resources by activity</b>	-	19,643	35,257	-	-	368	(36,140)	19,128

(62,474)

# Castlehaven Community Association

## Appendix 2

### Analysis of Total Support Costs by Activity for the year ended 31 March 2018

							2018	2017
	Littlehaven	Age Activity	Haven Youth Project	Clarence Way TRA Hall	Nursery capital	Community Garden		
	£	£	£	£	£	£	£	£
Staff cost	-	70,410	56,682	-	-	27,313	127,639	282,044
Other cost	-	36,195	18,756	-	-	34,501	84,927	174,379
<b>Total support costs analysed by activity</b>	-	106,605	75,438	-	-	61,814	212,566	456,423

**The above amounts are shown in the accounts as**

Support costs for generating voluntary income	-
Support costs for fundraising trading	-
Support costs for charitable activities	456,423
Support costs for grants paid	-
	<b>456,423</b>

The basis of allocation of costs and the methods used are described in note 14 to the accounts

# Castlehaven Community Association

## Appendix 3

### Analysis of charitable expenditure by activity for the year ended 31 March 2018

							2018	2017
	Littlehaven	Age Activity	Haven Youth Project	Clarence Way TRA Hall	Nursery capital	Community Garden		
	£	£	£	£	£	£	£	£
Nature of charitable expenditure								
Activities undertaken directly	-	-	-	-	-	-	-	-
Support costs of charitable activities	-	106,605	75,438	-	-	61,814	212,566	456,423
<b>Total charitable expenditure analysed by activity</b>	-	106,605	75,438	-	-	61,814	212,566	977,811

An explanation of the main features of charitable expenditure is given on Schedule to the Statement of Financial Activities on page 22.