Charity registration number: 213710

# CAISTER COMMUNITY SUPPORT
# TRUSTEES' REPORT AND
# UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2026

# Caister Community Support
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# Caister Community Support
# Reference and Administrative Details
# For The Year Ended 31 March 2026

| | |
|---|---|
| **Trustees** | Mr Brian Lawn - Chair<br>Mr Robert Coe - Deputy Chair<br>Mr Peter Moss<br>Rev David Wells<br>Mrs Rosemary Horrocks<br>Mrs Ann Lawn<br>Cllr Donna Hammond (resigned 01/04/2026)<br>Mr Brian Herring (resigned 01/04/2026)<br>Mr Robin Wilkinson (appointed 01/04/2026)<br>Mrs Sandra Griffiths (appointed 01/04/2026) |
| **Secretary** | Mr Michael Doyle |
| **Charity Number** | 213710 |
| **Principal Address** | 11 Chapman Avenue<br>Caister on Sea<br>Great Yarmouth<br>NR30 5HS |
| **Independent Examiner** | Lynn Mandari ACCA<br>Aston Shaw<br>The Union Building<br>51-59 Rose Lane<br>Norwich<br>NR1 1BY |

# Caister Community Support
# Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

## Objectives and Activities

### Aims and Objectives

The relief of need within the Parish of Caister on Sea with West Caister.

### Public Benefit

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

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

## Achievements and Performance

### Main Achievements

During the year the charity continued to provide assistance and grants in support of its charitable objectives and maintained funding for future charitable activities.

## Financial Review

### Financial Position

Income during the year ended 31st March 2026 comprised of interest from the deposit accounts and investment income from funds held with Barratt & Cooke.

### Reserves Policy

The Trustees aim to retain sufficient unrestricted reserves to enable the charity to respond promptly to requests for assistance as they arise.

### Going Concern

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

### Investment policy

The Trustees invest available funds to provide a source of income to cover applications for relief, without reducing their working capital.

In the finanical year ended 31.03.2026 £880,000 (2025: £980,000) worth of investments were made. Funds were placed on an instant access deposit account with Lloyds Bank plc, a Charities Deposit Fund Account and a Charities Investment Fund Account with CCLA and Barratt & Cooke Investments.

### Political and Charitable Donations

No political or financial donations have been made during the financial period.

### Policy on the inclusion of all people

The charity has a policy of engaging with all people, with no regard to their gender, ethnic background, colour, physical or mental ability and age.

## Structure, Governance and Management

### Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### Trustee Selection Methods

The Trustees are responsible for the appointment of new trustees. New trustees are provided with information about the charity's objectives, governance arrangements and their responsibilities as trustees to assist them in carrying out their role effectively.

### Plans for future periods

The Trustees will continue to support individuals and organisations within the Parish of Caister-on-Sea and West Caister in accordance with the charity's objectives. The charity will maintain prudent financial management and continue to monitor its investments and governance arrangements to ensure its resources remain available to meet future needs.

### Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



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Mr Brian Lawn

Trustee
Date 14/09/2026

## Caister Community Support
## Independent Examiner's Report to the Trustees of Caister Community Support
## For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Caister Community Support (the Charity) for the year ended 31 March 2026.

**Responsibilities and Basis of Report**

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

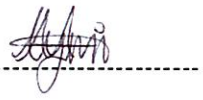
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lynn Mandari ACCA
Date 17/09/2026
The Union Building
51-59 Rose Lane
Norwich
NR1 1BY

## Caister Community Support
## Statement of Financial Activities
## For The Year Ended 31 March 2026

| | Notes | 2026 Unrestricted funds £ | 2025 Unrestricted funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | |
| Donations and legacies | **3** | 160 | - |
| Investments | **4** | 47,805 | 4,604 |
| | | 47,965 | 4,604 |
| **EXPENDITURE ON:** | | | |
| Charitable activities: | **5** | | |
| Charitable activities | | (10,416) | (16,254) |
| **NET INCOME/(EXPENDITURE)** | | 37,549 | (11,650) |
| **NET MOVEMENT IN FUNDS** | | 37,549 | (11,650) |
| **RECONCILIATION OF FUNDS:** | | | |
| Total funds brought forward | | 1,049,260 | 1,060,910 |
| **TOTAL FUNDS CARRIED FORWARD** | **13** | 1,086,809 | 1,049,260 |

The notes on pages 7 to 11 form part of these financial statements.

## Caister Community Support
## Statement of Financial Position
## As At 31 March 2026

| | Notes | 2026 Unrestricted funds £ | 2025 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Investments | 11 | 396,324 | 166,014 |
| | | 396,324 | 166,014 |
| **CURRENT ASSETS** | | | |
| Cash at bank and in hand | | 692,045 | 884,806 |
| | | 692,045 | 884,806 |
| **Creditors: Amounts Falling Due Within One Year** | 12 | (1,560) | (1,560) |
| **NET CURRENT ASSETS (LIABILITIES)** | | 690,485 | 883,246 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,086,809 | 1,049,260 |
| **NET ASSETS** | | 1,086,809 | 1,049,260 |
| **FUNDS OF THE CHARITY** | | | |
| Unrestricted Funds | | 1,086,809 | 1,049,260 |
| **TOTAL FUNDS** | 13 | 1,086,809 | 1,049,260 |

On behalf of the board

Mr Brian Lawn

Trustee
Date 14/09/2026

The notes on pages 7 to 11 form part of these financial statements.

## 1. General Information

Caister Community Support is an unincorporated charity registered with the Charity Commission, registered charity number 213710. The principal address is 11 Chapman Avenue, Caister on Sea, Great Yarmouth, NR30 5HS.

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

### 2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

### 2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2.4. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 2.5. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 2.6. Investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2.7. **Cash and Cash Equivalents**

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

3. **Income from Donations and Legacies**

| | 2026 Unrestricted funds £ | 2025 Unrestricted funds £ |
|---|---|---|
| Grants: | | |
| Grants received | 160 | - |

4. **Investment Income**

| | 2026 Unrestricted funds £ | 2025 Unrestricted funds £ |
|---|---|---|
| Interest receivable | 48,307 | 259 |
| Revaluation of Investments | (3,645) | 3,895 |
| Dividends received | 3,143 | 450 |
| | 47,805 | 4,604 |

5. **Analysis of Expenditure**

| | Activities undertaken directly (see note 6) £ | Support costs (see note 7) £ | 2026 Total £ |
|---|---|---|---|
| Charitable activities | 8,856 | 1,560 | 10,416 |

| | Activities undertaken directly (see note 6) £ | Support costs (see note 7) £ | 2025 Total £ |
|---|---|---|---|
| Charitable activities | 14,694 | 1,560 | 16,254 |

6. **Direct Costs**

| | 2026 Charitable activities £ |
|---|---|
| General administration: | |
| Trustee Training Costs | 250 |
| Insurance | 188 |
| Social Assistance | 364 |
| Distributions | 2,080 |
| Assistance Grants | 5,000 |
| Secretary's Fees | 750 |
| Office Expenses | 30 |
| Computer expenses | 120 |
| Subscriptions | 50 |
| Interest payable: | |
| Bank charges | 24 |
| | 8,856 |

| | 2025 Charitable activities £ |
|---|---|
| General administration: | |
| Insurance | 188 |
| Distributions | 2,080 |
| Assistance Grants | 12,000 |
| Secretary's Fees | 300 |
| Office Expenses | 19 |
| Computer expenses | 107 |
| | 14,694 |

7. **Support Costs**

| | 2026 Charitable activities £ |
|---|---|
| Governance costs: | |
| Independent examiner's fees | 1,560 |

| | 2025 Charitable activities £ |
|---|---|
| Governance costs: | |
| Independent examiner's fees | 1,560 |

8. **Independent Examiner's Remuneration**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Independent examination of the financial statements | 1,560 | 1,560 |

9. **Average Number of Employees**

Average number of employees during the year was: NIL (2025: NIL)

10. **Taxation**

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

11. **Investments**

| | CCLA COIF Charities Investments £ | Barratt & Cooke Investments £ | Total £ |
|---|---|---|---|
| **Cost or Valuation** | | | |
| As at 1 April 2025 | - | 166,014 | 166,014 |
| Additions | 130,000 | 100,000 | 230,000 |
| Revaluations | (6,867) | 7,177 | 310 |
| As at 31 March 2026 | 123,133 | 273,191 | 396,324 |
| **Provision** | | | |
| As at 1 April 2025 | - | - | - |
| As at 31 March 2026 | - | - | - |
| **Net Book Value** | | | |
| As at 31 March 2026 | 123,133 | 273,191 | 396,324 |
| As at 1 April 2025 | - | 166,014 | 166,014 |

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Accruals | 1,560 | 1,560 |

13. **Movement in Funds**

| | As at 1 April 2025 | Income | Expenditure | As at 31 March 2026 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | 1,049,260 | 47,965 | (10,416) | 1,086,809 |
| **Total funds** | 1,049,260 | 47,965 | (10,416) | 1,086,809 |

| | As at 1 April 2024 | Income | Expenditure | As at 31 March 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General: | | | | |
| General unrestricted fund | 1,060,910 | 4,604 | (16,254) | 1,049,260 |
| **Total funds** | 1,060,910 | 4,604 | (16,254) | 1,049,260 |

14. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

# Caister Community Support
## Detailed Statement of Financial Activities
## For The Year Ended 31 March 2026

| | 2026 Total funds £ | 2025 Total funds £ |
|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | |
| **Donations and legacies** | | |
| Grants received | 160 | - |
| | 160 | - |
| **Investments** | | |
| Dividends received | 3,143 | 450 |
| Revaluation of Investments | (3,645) | 3,895 |
| Interest receivable | 48,307 | 259 |
| | 47,805 | 4,604 |
| | 47,965 | 4,604 |
| **EXPENDITURE ON:** | | |
| **Charitable Activities:** | | |
| **Charitable activities** | | |
| Trustee Training Costs | (250) | - |
| Insurance | (188) | (188) |
| Social Assistance | (364) | - |
| Distributions | (2,080) | (2,080) |
| Assistance Grants | (5,000) | (12,000) |
| Secretary's Fees | (750) | (300) |
| Office Expenses | (30) | (19) |
| Computer expenses | (120) | (107) |
| Subscriptions | (50) | - |
| Bank charges | (24) | - |
| Independent examiner's fees | (1,560) | (1,560) |
| | (10,416) | (16,254) |
| | (10,416) | (16,254) |
| **NET INCOME/(EXPENDITURE)** | 37,549 | (11,650) |