

UNITED ANGLO CARIBBEAN SOCIETY



ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Est. October 1971

72-74 Uxbridge Road, Hanwell, London, W7 3SU
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Website: www.uacs.org.uk Email: Info@uacs.org.uk
Registered Charity No. 801 044

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025

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UNITED ANGLO CARIBBEAN SOCIETY (UACS)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES:	Cathy Simeon (Hon. Chairperson) John Swan (Hon. Vice-Chairperson) Peter Hamilton (Hon. Treasurer) Manley Charles (Hon. Asst. Treasurer) Ken Browne (Hon Secretary) Kathleen Beckford Ethelca Brand MBE Irma Charles Velma Simeon Minette Thomas
REGISTERED OFFICE:	72-74 Uxbridge Road Hanwell London W7 3SU
CHARITY NUMBER:	801044
BANKERS:	1) Co-Operative Bank Plc 14 New Broadway, Ealing London W5 2XL 2) HSBC Bank Plc 28 The Broadway Southall Middlesex UB1 1PU
AUDITORS:	Carringtons Limited Chartered Accountants and Statutory Auditors 6 Maple Grove Business Centre Lawrence Road Hounslow Middlesex TW4 6DR
STAFF:	Carol Jonas
VOLUNTEERS:	Tel Fitt, Neila George, Rozina Hyder and Mariann Wells.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Introduction

As Chair of UACS, I am pleased to present this annual report highlighting the work undertaken through our Elderly Persons Project during the reporting year. Our mission continues to be supporting the well-being, dignity, and inclusion of older members of our community, particularly those who are isolated, vulnerable, or living with long-term conditions.

Summary of Activities

Over the past year, our Elderly Persons Project has delivered a range of impactful services, including:

- **Weekly Social Clubs:** Held 48 sessions with an average attendance of 25 older people, offering social interaction, hot meals, games, and light exercise. The arts and crafts sessions have produced some amazing results from our members.
- **Day Trip** – Our annual day trip to Bognor Regis was well received by the 53 members and volunteers who attended.
- **Saturday Café** – offers a more arts and crafts which prepares for main events at the Acton Gardens Community Centre. The members also engage in window dressing of the office in Hanwell displaying their arts and crafts to the wider community in the borough.
- **Home Visits:** Provided 10 home visits and delivering Christmas gifts and flower arrangements to those unable to attend our activities due to ill health. Conducted friendly calls, helping reduce loneliness and monitor well-being.

Outcomes and Impact

We are proud to report that the project achieved strong positive outcomes, including:

- **Improved Well-being:** 85% of participants reported feeling less lonely and more connected to their community.
- **Increased Independence:** 70% of attendees felt more confident managing their health and daily tasks.
- **Community Involvement:** Several elderly participants became peer volunteers, helping to lead sessions and support others.

Challenges

Despite our achievements, we faced challenges:

- **Rising Costs:** Increased transport for our day trips and food prices affected the how we delivered these services.
- **Volunteer Recruitment:** A shortage of regular volunteers meant we had to limit some activities.

All funds were used responsibly and in line with our charitable objectives. Full financial accounts are submitted with this report.

Looking Ahead

In the coming year, we aim to:

- Expand our befriending scheme with new digital inclusion support.
- Launch an intergenerational programme pairing older people with local students.
- Secure sustainable funding to ensure continuity of services.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

UACS IN PICTURES



Bognor Regis 2024



Participation in Acton Carnival

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Christmas event Volunteers



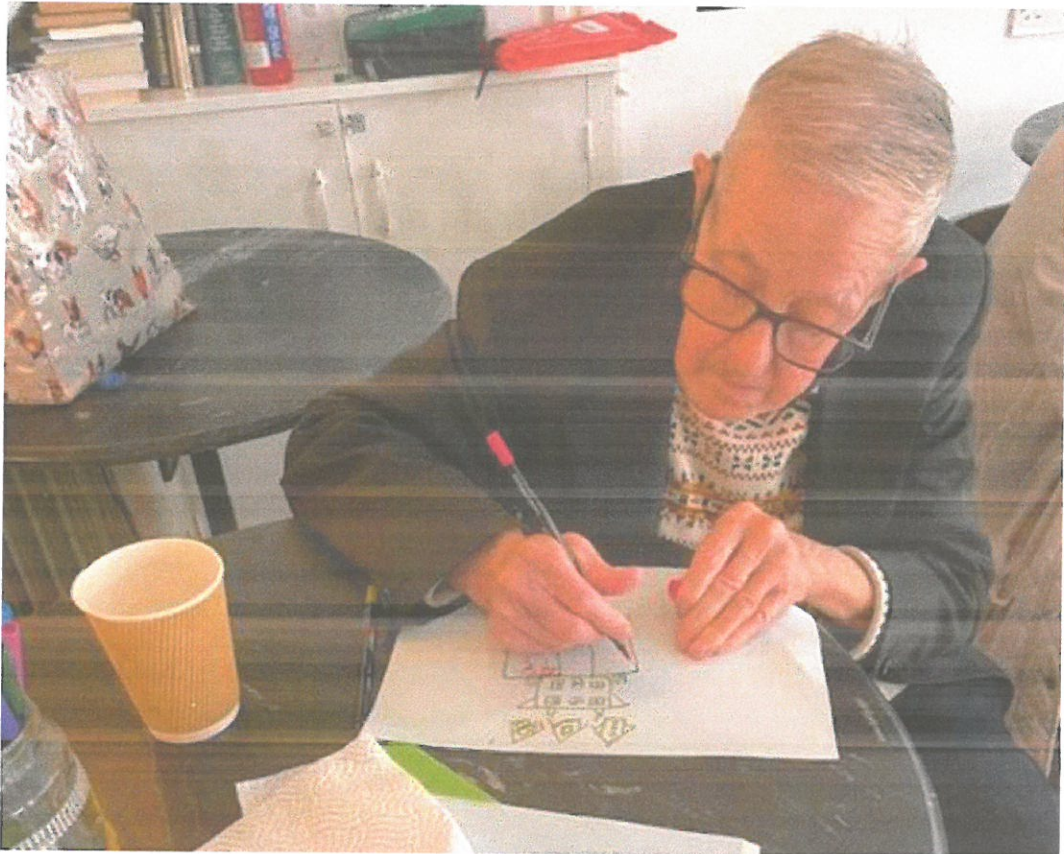
Christmas patrons



UNITED ANGLO CARIBBEAN SOCIETY (UACS)


CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Saturday Café



Acknowledgements

I would like to thank our dedicated staff members our team volunteers, trustees, and funders. Their commitment and compassion have made a difference in the lives of our elderly beneficiaries.


.....
Chair
Cathy Simeon

Date: 29th July 2025

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees have pleasure in submitting their annual report and financial statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 United Kingdom and Republic of Ireland published in October 2019.

Legal and administrative information set out on page 1 forms part of this report.

CHARITABLE OBJECTIVES

As set out in the charity's deed of constitution, the main purpose of UACS is to provide encouragement and support for the citizens in the Borough of Ealing and its environment; to work towards the elimination of discrimination of whatever form.

In furtherance of those objectives the charity seeks to confer with and assist users, statutory authorities and other voluntary organisations with information and advice. The charity also seeks to raise funds and invite and receive contributions from any person(s) whatsoever by way of subscriptions and otherwise.

PUBLIC BENEFIT

In planning and reviewing our services the trustees have given careful consideration to the guidance contained in the Charity Commission's general guidance on public benefit.

The focus of our activities remains the Older Person's Project; the project's objective being to provide a hot and balanced lunch and encourage socialisation by trying to reach older people who are hard to reach, getting them out of social exclusion and isolation to improve their quality of life. All our services are open to the public, and many have benefited from them directly and indirectly.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set by promoting good practice in delivering their core services to ensure equality and diversity in the community.

ORGANISATION

The charity operates via an executive committee of trustees with a further sub-committee managing the charity's existing project; i.e. the Older Person's Project.

The trustees are appointed by members of the charity at the Annual General Meeting (AGM). In addition to trustees so elected, the Executive Committee may co-opt up to four further members who shall serve until the conclusion of the next AGM.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks, which the charity faces, and confirm that adequate operational, legal, and financial systems are in place to enable regular reports to be produced so that necessary steps can be taken to minimise these risks.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

RESERVES POLICY

Reason for Reserve

The Executive Committee has reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission. The Executive Committee has concluded that unrestricted reserves are needed to:

- Provide funds which can be designated to specific projects on short notice, or for which no funding can be raised, which further the organisation's charitable aims as stated in its constitution.
- Cover administration and support costs without which the organisation could not function.
- Protect against risk and unforeseen expenditure which may arise that is beyond the organisation's control, and cannot be met from existing income.
- Ensure the viability of the organisation beyond the immediate future, and provide reliable and ongoing services over the longer term.

Policy and Procedures

The Executive Committee therefore, has agreed that unrestricted reserves should be held which represent a minimum of three months of the expenditure, to ensure the organisation's operation in the event of unforeseen contingencies.

- Should the reserves fall below the minimum, the Executive Committee shall endeavour within reason and restrictions on allocated income to raise or allocate additional unrestricted funds against the deficit.
- No more than 20% of annual income shall be allocated to reserves.
- No more than £15,000 of reserves shall be expended or accumulated during one financial year. Should such circumstances arise, whether in accounting or accounts projections, the Executive Committee will make every reasonable effort to raise or allocate additional funds against the deficit for charitable expenditure or arrange for charitable expenditure of the surplus in line with the organisation's stated objectives in the current or following financial year.

At the year-end free reserves which amounted to £9,357 were below the minimum target level (2024: £25,168: Free reserves were above the minimum target level).

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FUNDING

During the year, we received financial support from:

- Acton Gardens LLP
- London Borough of Ealing
- National Lottery Community Funds
- Our members in general who have made financial donations

Signed on behalf of the Executive Committee


.....
Chair
Cathy Simeon

Date: 29 July 2025

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

TREASURER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

We are very grateful to the London Borough of Ealing and National Lottery Community Fund for the funding of our major projects.

We are also grateful to staff, members and well-wishers who assisted with our fund-raising events.

UNRESTRICTED FUNDS

Older Person's Project:

The charity runs this project within unrestricted funds. The project relates to the operation of a subsidised Luncheon Club held at rented premises. The Luncheon Club as a service provider continues to play its part in the community by allowing free access to the facilities provided for older people.

The charity also co-ordinates transport to and from the Luncheon Club.

Control over our financial resources has been maintained. This year, the Older Person's Project made a deficit of £15,811 (2024: surplus of £1,704).

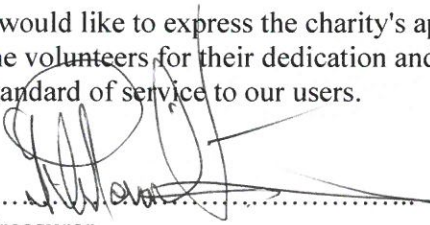
We continue to embark on further fund-raising ventures to supplement our funds so that we are able to continue to enhance the quality of life for older people.


RESTRICTED FUNDS

Restricted funds operated by the charity are as follows:

- **Building Fund:** The charity has for several years tried to raise funds to help fund the charity's long term objective of obtaining its own premises from which to carry out its charitable services. However, the fund has not moved for a number of years and it is unlikely that the charity will be able to meet this objective. The fund balance was £10,989 (2024: £10,989) at the year end.
- **Everyone Matters Project:** The purpose of this project is to identify the impact of Covid-19 on Ealing's Black, Asian, Minority Ethnic and Refugee communities (BAMER). During the year, the charity received a grant of £22,375 (2024: £22,250) from National Lottery Community Fund and from this expended £18,836 (2024: £12,603), leaving a balance of the fund of £32,291 (2024: £28,751) at the year end.
- **Digital mentoring project:** During the year, the charity received £5,000 from Acton Gardens for this project (2024: Nil). This project did not commence during the year and the amount has been carried forward to the next year.

I would like to express the charity's appreciation to its entire team for their invaluable services, and to the volunteers for their dedication and commitment to the organisation in helping to maintain a high standard of service to our users.


.....
Treasurer
Peter Hamilton

Date:  July 2025

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

TRUSTEES RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Annual 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 & 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provision 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.

Signed on behalf of the Executive Committee on ~~29~~ July 2025.


.....
Cathy Simeon (Chair)


.....
Peter Hamilton (Treasurer)

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED ANGLO CARIBBEAN SOCIETY (UACS)

OPINION

We have audited the financial statements of United Anglo Caribbean Society (the 'charity') for the year ended 31 March 2025 which comprise of the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including 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 charity's affairs as at 31 March 2025, and of its 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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 other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED ANGLO CARIBBEAN SOCIETY (UACS)

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 course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UNITED ANGLO CARIBBEAN SOCIETY (UACS)

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:

We obtained an understanding of the legal and regulatory framework applicable to the charity and identified that the principal risk of non-compliance related to breaches of health and safety regulations including food safety. We considered the effect on the financial statements, due to any non-compliance. We also considered those laws and regulations that have a direct impact on the financial statements, such as the Charities Act 2011. We evaluated the risks related to the management's manipulation of accounting entries and accounting estimates, which could directly impact the financial statements.

Audit procedures performed included:

- discussions with Trustees, including whether they have knowledge of any actual, suspected or alleged fraud.
- performing procedures to address the risk of management override. Our audit testing included complete populations of certain transactions and balances, but typically involved audit sampling and a selection of a limited number of items for testing to enable us to draw a conclusion about the population from which the sample was selected.
- Reviewing grant conditions for any major non-compliance issues.
- Reviewing minutes of Executive Committee meetings.

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. This risk increases the more that 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.

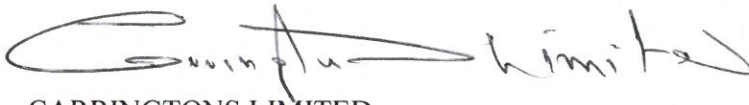
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
UNITED ANGLO CARIBBEAN SOCIETY (UACS)

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CARRINGTONS LIMITED
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
6 MAPLE GROVE BUSINESS CENTRE
LAWRENCE ROAD
HOUNSLOW
MIDDLESEX TW4 6DR.

DATE: 31 July 2025

**UNITED ANGLO
CARIBBEAN SOCIETY**



Financial Reporting

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>RESTRICTED</u> <u>FUNDS</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2025</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2024</u>
	Note	£	£	£	£
<u>INCOME AND ENDOWMENTS FROM:</u>					
Donation and legacies	9	12,115	27,375	39,490	71,186
Charitable activities	10	18,190	-	18,190	16,263
Other trading activities	12	4,209	-	4,209	895
Investments		871	-	871	860
Other	11	<u>2,281</u>	<u>-</u>	<u>2,281</u>	<u>2,542</u>
<u>TOTAL</u>		<u>37,666</u>	<u>27,375</u>	<u>65,041</u>	<u>91,746</u>
<u>EXPENDITURE ON:</u>					
Raising funds	13	3,106	-	3,106	1,856
Charitable activities	15	49,859	18,835	68,694	78,913
Other	14	<u>512</u>	<u>-</u>	<u>512</u>	<u>785</u>
<u>TOTAL</u>		<u>53,477</u>	<u>18,835</u>	<u>72,312</u>	<u>81,554</u>
<u>NET INCOME/(EXPENDITURE)</u>		(15,811)	8,540	(7,271)	10,192
<u>TRANSFER BETWEEN FUNDS</u>	16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET MOVEMENT IN FUNDS</u>		<u>(15,811)</u>	<u>8,540</u>	<u>(7,271)</u>	<u>10,192</u>
<u>RECONCILIATION OF FUNDS:</u>					
<u>TOTAL FUNDS BROUGHT FORWARD</u>	16	<u>25,168</u>	<u>39,740</u>	<u>64,908</u>	<u>54,716</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>	16	<u>9,357</u>	<u>48,280</u>	<u>57,637</u>	<u>64,908</u>

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	-	-
<u>CURRENT ASSETS</u>			
Debtors	6	2,904	1,381
Cash at bank and in hand	7	63,820	74,016
TOTAL CURRENT ASSETS		<u>66,724</u>	<u>75,397</u>
<u>CURRENT LIABILITIES</u>			
Creditors: amounts falling due within one year	8	<u>9,087</u>	<u>10,489</u>
<u>NET CURRENT ASSETS</u>		<u>57,637</u>	<u>64,908</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>57,637</u>	<u>64,908</u>
<u>TOTAL NET ASSETS</u>		<u>57,637</u>	<u>64,908</u>
<u>THE FUNDS OF THE CHARITY</u>			
Unrestricted funds	16	9,357	25,168
Restricted income funds	16	<u>48,280</u>	<u>39,740</u>
<u>TOTAL CHARITY FUNDS</u>		<u>57,637</u>	<u>64,908</u>

The notes on pages 9a to 9h form part of these financial statements.

Signed on behalf of the Executive Committee on

29th July 2025.



Cathy Simeon (Chair)



Peter Hamilton (Treasurer)

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a. **Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

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 United Kingdom and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in UK sterling which is the functional currency of the charity and rounded to the nearest UK pound.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b. **Tangible Fixed Assets**

All assets costing more than £1,500 are capitalised and depreciated over 4 years on a straight-line basis.

c. **Donations and Grants**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

d. **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Cost of raising funds comprises the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include a proportion of Audit and Accountancy and sundry costs.

e. **Debtors and Creditors**

Debtors include amounts the charity has paid in advance for the goods and services it will receive. Debtors also include amounts receivable on grant funding to which the charity is entitled. Debtors are measured at the amount the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services.

Creditors 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.

f. **Leasing and Hire Purchase commitments**

Assets obtained under hire purchase contract and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditor net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the statement of financial activities so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on straight-line basis over the lease term.

g. **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

h. **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

i. **Funds**

The charity operates the following Funds:

(i) **Unrestricted Fund**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity runs **Older Person's Project** within unrestricted funds. The project relates to the operation of a subsidised Luncheon Club held at rented premises. The charity also co-ordinates transport to and from the Luncheon Club.

(ii) **Restricted Fund**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2. **EMPLOYEES**

The average number of employees during the year was 1 (2024: 1).
No employee earned more than £60,000 per annum (2024: £Nil).

3. **TRUSTEES**

During the year no remuneration was paid to trustees. (2024: None)

During the year no benefit was provided to any trustees. (2024: None)

During the year no transaction entered into with any trustees. (2024: None).

4. **NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	<u>2025</u>	<u>2024</u>
Auditors' Remuneration:		
External Audit	1,680	1,680
Other Services	3,120	3,120
	=====	=====

UNITED ANGLO CARIBBEAN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

5. TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
Cost	£	£
At 1 April 2024	4,965	4,965
Additions	-	-
Disposal	-	-
At 31 March 2025	<u>4,965</u>	<u>4,965</u>
Depreciation		
At 1 April 2024	4,965	4,965
Charge for the year	-	-
Withdrawn on disposal	-	-
At 31 March 2025	<u>4,965</u>	<u>4,965</u>
Net book value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

6. DEBTORS

	<u>2025</u>	<u>2024</u>
Amounts falling due within one year:	£	£
Prepayments	1,012	999
Other Debtors	1,892	382
	<u>2,904</u>	<u>1,381</u>

7. CASH AT BANK AND IN HAND

The Co-Operative Bank - Main A/C	2,839	629
The Co-Operative Bank - Luncheon Club A/C	4,409	4,159
HSBC Current A/C	16,521	7,188
HSBC Reserve A/C	40,001	56,001
Cash	50	6,039
	<u>63,820</u>	<u>74,016</u>

**8. CREDITORS - Amounts Falling Due
Within One Year**

Other Creditors	4,141	5,094
Accruals	4,946	5,395
	<u>9,087</u>	<u>10,489</u>

UNITED ANGLO CARIBBEAN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. DONATION AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u> <u>2025</u>	<u>2024</u>
	£	£	£	£
Subscriptions	717	-	717	898
Donations	1,407	-	1,407	7,644
L B of Hounslow - Strength & Balance Programme		-	0	7,225
Acton Gardens LLP-Acton Connect-London West	-	5,000	5,000	5,000
National Lottery Community Fund- (In partnership with Golden Opportunity Skills & Development (GOS&D))		22,375	22,375	22,250
L B of Ealing - Community Connection and Self Care		-	0	8,000
L B of Ealing - Ealing Inspired Project		-	0	5,000
Ealing and Hounslow CVS-Community Connection Action		-	0	5,000
L B of Ealing - Community Connections-GNP- (In partnership with Golden Opportunity Skills & Development (GOS&D))	6,000	-	6,000	3,000
Felix Project - Food donation	3,991	-	3,991	7,169
	<u>12,115</u>	<u>27,375</u>	<u>39,490</u>	<u>71,186</u>

10. CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>2025</u>	<u>2024</u>
<u>OLDER PERSON'S PROJECT</u>				
Luncheon club receipts	17,100	-	17,100	15,298
Outing	1,090	-	1,090	965
	<u>18,190</u>	<u>-</u>	<u>18,190</u>	<u>16,263</u>

11. OTHER INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
Contribution from Domino Club & Bingo	356	-	356	172
Contribution from Exercise Club	1,925	-	1,925	2,370
	<u>2,281</u>	<u>-</u>	<u>2,281</u>	<u>2,542</u>

UNITED ANGLO CARIBBEAN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>2025</u>	<u>2024</u>
			£	£
Emancipation day	1,075	-	1,075	895
Hanwell Carnival	3,114	-	3,114	-
Sale of T Shirts	20	-	20	-
Total	<u>4,209</u>	<u>-</u>	<u>4,209</u>	<u>895</u>

13. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>2025</u>	<u>2024</u>
	£	£	£	£
Hanwell Carnival	2,296	-	2,296	-
Black History Month	330	-	330	684
Emancipation day	380	-	380	1,122
Bingo	100	-	100	50
Total	<u>3,106</u>	<u>0</u>	<u>3,106</u>	<u>1,856</u>

14. OTHER COSTS

	<u>2025</u>	<u>2024</u>
	£	£
Sundry Expenses (10% of total)	176	449
Audit and Accountancy (10% of total)	<u>336</u>	<u>336</u>
	<u>512</u>	<u>785</u>

UNITED ANGLO CARIBBEAN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

15. CHARITABLE ACTIVITIES (INCLUDING SUPPORT COST)

	<u>Unrestricted</u>	<u>Restricted</u>			
		<u>Everyone Matters</u>			
		<u>(National Lottery</u>			
		<u>Comm Fund)</u>		<u>Total</u>	<u>Total</u>
				<u>Restricted</u>	<u>2025</u>
	£	£		£	£
					<u>2024</u>
	£	£		£	£
DONATIONS	-	-		-	-
Provision of Services:					
Salary	-	13,000		13,000	5,417
Pension	-	203		203	34
Rent and Rates	26,997	-		-	24,416
Insurance	1,222	-		-	1,115
Food and Groceries	10,563	-		-	14,554
Light and Heat	1,059	-		-	786
Telephone	2,044	-		-	1,887
Printing, Postage & Stationery	736	900		900	1,427
Repairs & maintenance	354	-		-	494
Art & Health Class	-	1,270		1,270	2,000
Health is Wealth Workshop	-	900		900	6,283
Bank charges	359	-		-	327
Outing	1,052	421		421	950
Equipment	-	713		713	1,227
Travel	-	-		-	416
Hanwell club	-	848		848	1,048
Payment to delivery partners *	-	-		-	6,725
Sundry Expenses	1,009	580		580	5,343
Legal and professional fees	1,440	-		-	1,440
Audit and Accountancy	3,024	-		-	3,024
	<u>49,859</u>	<u>18,835</u>		<u>18,835</u>	<u>78,913</u>

* The charity received a total consortium grant of £nil (2024: £32,475 from National Lottery, London Borough of Ealing (LBE) and London Borough of Hounslow (LBH) for its various Programmes). These outgoings relate to payments made to other Delivery Partners, who are part of the consortium.

The average number of employees during the year were as follows:	2025	2024
Everyone Matters Project (Restricted)	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

UNITED ANGLO CARIBBEAN SOCIETY (UACS)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. UNRESTRICTED FUNDS

	General Funds	Designated Reserves	Total
	£	£	£
Balance at 1 April 2024	25,168	-	25,168
Movement in funds for the year	(15,811)	-	(15,811)
Transfer to/(from) Designated Reserve	-	-	-
Balance at 31 March 2025	<u>9,357</u>	<u>-</u>	<u>9,357</u>

RESTRICTED FUNDS

	Balance at 1.4.24	Incoming Resources	Expenditure, Gains and Losses	Transfers	Balance at 31.3.25
	£	£	£	£	£
Building Fund	10,989	-	-	-	10,989
National Lottery Community Fund- "Everyone Matters" Project	28,751	22,375	(18,835)	-	32,291
Acton Gardens LLP (Acton Connect-london West	-	5,000	-	-	5,000
Total	<u>39,740</u>	<u>27,375</u>	<u>(18,835)</u>	<u>0</u>	<u>48,280</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	-	-
Current assets	18,444	48,280	66,724
Current Liabilities	(9,087)	-	(9,087)
Non Current Liabilities	-	-	-
Net Assets at 31 March 2025	<u>9,357</u>	<u>48,280</u>	<u>57,637</u>

18. FINANCIAL COMMITMENTS

The charity had the following total future minimum lease commitments under operating leases:

	2025		2024	
	Land and Buildings	Other	Land and Buildings	Other
	£	£	£	£
Operating leases which expire:				
(a) within one year	-	-	3,000	-
(b) in the second to fifth year	-	-	-	-
(c) after five years	-	-	-	-
	<u>0</u>	<u>-</u>	<u>3,000</u>	<u>-</u>

19. RELATED PARTY TRANSACTIONS

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil).

All transactions with trustees are disclosed in note 3 to the financial statements.