

**CAPEL COMMUNITY TRUST**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2016**

**Charity Number 267775**

Ensors Accountants LLP  
46 St Nicholas Street  
IPSWICH  
IP1 1TT

# CAPEL COMMUNITY TRUST

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

<b>CONTENTS</b>	<b>PAGES</b>
Reference and administrative information	1
Trustees Report	2 to 5
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 to 13

# CAPEL COMMUNITY TRUST

## REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2016

<b>NAME OF CHARITY</b>	Capel Community Trust	
<b>CHARITY NUMBER</b>	267775	
<b>GOVERNING DOCUMENT</b>	Trust Deed dated 3 July 1992 (amended 26 November 2007)	
<b>TRUSTEES - ELECTED</b>	I Bramhill M Browning I Love K Bridge J Gentry	Vice Chair Chairman Treasurer  (co-opted 25 April 2016)
<b>TRUSTEES - REPRESENTATIVE</b>	S Bishop J Bunkell (vacancy) R Morgan S Harris	Community Association Chairman Community Association Representative Hall Users Playing Field Users Capel St Mary Parish Council
<b>CORRESPONDENCE ADDRESS</b>	5 Smithers Close, Capel St Mary Ipswich IP9 2HN	
<b>EMAIL ADDRESS</b>	<a href="mailto:admin@capelcommunitytrust.org">admin@capelcommunitytrust.org</a>	
<b>WEB SITE ADDRESS</b>	<a href="http://www.capelcommunitytrust.org">www.capelcommunitytrust.org</a>	
<b>INDEPENDENT EXAMINER</b>	S M Runnacles FCA Ensors Accountants LLP 46 St Nicholas Street Ipswich IP1 1TT	
<b>BANKERS</b>	National Westminster Bank Plc 2 Tavern Street Ipswich IP1 3BD	
<b>LIST OF EMPLOYED STAFF</b>	A Franklin Mrs M Marshall Mrs S Bumphrey	Play Area Safety Officer Customer Services Officer Administrator

# **CAPEL COMMUNITY TRUST**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2016**

### **Report of the trustees for the year ended 31 December 2016**

The trustees present their report and financial statements of the charity for the year ended 31 December 2016. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity trust deed, 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 for Smaller Entities published on 16 July 2014.

### **Objectives and activities for the public benefit**

The objectives of the Capel Community Trust are the provision and maintenance of the Playing Field and Village Hall for the use of the inhabitants of Capel St Mary.

The Trustees are aware of the Charity Commission's guidance in relation to delivering public benefit. In maintaining the community areas of Capel St Mary the Trustees consider that they are fulfilling the requirements to deliver a public benefit.

The main activities of the Trust involve the day to day maintenance, letting and upkeep of the following community areas for the benefit of the village:-

Capel St Mary Village Hall  
Village Hall Play Area  
Capel St Mary Playing Field and Pavilion  
Playing Field Play Area

The Village Hall is used for a wide range of local community activities for which a rent is charged to those organisations. This rent goes towards the upkeep of the above facilities.

Examples of those organisations that use this facility are the Local Library/Parish Council/Community Association/Keep Fit/Over60s/Coffee Mornings and various dance and indoor sports clubs.

It is also available for local residents to hire for private functions and events.

The Playing Field is used to support a wide range of Local Community activities such as the local clubs - Football/Bowls/Running. Again, rental is charged annually to these clubs.

The Capel Community Trust works very closely with the Capel St Mary Community Association which acts as the fund raising arm of the Trust.

### **A review of our achievements and performance**

In 2015 the re-roofing of the Hall was completed ensuring that the Hall was now weather-proofed for the next 25 years.

As identified in the Trust report last year having completed this essential work provided the opportunity for the Trust to extensively refurbish the interior of the Hall making it a much better venue for existing hirers and to provide greater opportunities for new hires to be achieved.

# CAPEL COMMUNITY TRUST

## TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 DECEMBER 2016

### **A review of our achievements and performance (continued)**

The introduction of Trovex to protect the walls, new curtains and decoration along with new LED lighting have all improved the Hall and it should maintain its fresh new look for longer.

The Trust also has responsibility for the maintenance and upkeep of the playing field and the children's play areas which are enjoyed by many residents of Capel St Mary.

The playing field is used extensively by the football club, has two tennis courts and is a favoured venue for dog walkers as evidenced by the waste often left behind! (Please clear up after your dog!)

We are now developing plans for a major investment in and refurbishment of the areas surrounding the Hall and Library that will see improved walkways, lighting, etc.

Ensuring that all of the Trust's facilities are available for all Village Residents to enjoy requires considerable funding and we are extremely grateful to the many supporters of the Trust including the Parish Council, The Association, The Harvest Moon cafe and others. Without such continued support the Trust could not function effectively.

Last year the Village Residents were brought together several times and it is rewarding to see so many turn out for Funday in June and Bonfire Night in November and plans are already underway for these events to take place again this year.

We are also grateful to those who donated to the Trust when the Christmas float went round the Village in December and we can confirm that Father Christmas will again be available this year.

As Chairman of the Capel Community Trust I would like to thank all Committee Members, our employees and those who have supported us from the Village for their hard work and dedication and financial contributions without which we would not have been able to report the successes we have achieved.

There is still more to be achieved by the Trust in Capel St Mary and the new Trust Committee will be able to build on a solid foundation with an optimistic view of the future.

### ***Note on the Parish Council Precept:***

Most capital works are carried out through the assistance of (and are paid for directly by) Capel St Mary Parish Council, who agree a precept annually. The Trust feeds its wishes and requests into the Council along with other local organisations. For 2017-18, the Trust request has been maintained at the same overall level as for the preceding year, but with the emphasis very much on proceeding with refurbishments and improvements

This funding (and expenditure) does not show in the Annual Accounts. This expenditure (net of grants received) amounts to £29,224 in the year (2015: £48,974)  
(This is in addition to the Revenue Support Grant and the Health and Safety funding shown in the accounts)

# CAPEL COMMUNITY TRUST

## TRUSTEES ANNUAL REPORT (Continued)

YEAR ENDED 31 DECEMBER 2016

### Financial review

The trust's work is funded from charitable activities, mainly hire fees derived from the trust's assets, grants towards maintenance and running costs and other fund raising activities.

Income levels (excluding specific grants for projects undertaken) have remained stable during the year, including the income from hall hire, despite the renovation work having been undertaken. General expenditure has been reduced, which has resulted in a significant surplus for the year which should be able to fund additional projects in the future to maintain and improve the village facilities in their current state for future use.

Following the release of part of the permanent endowment derived from an asset sale, the trust is under no obligation to maintain any specific level of reserves. The aim is to retain a level of unrestricted reserves to be in a position to fund the ongoing management and maintenance of the village facilities for the public benefit.

In addition to the main cheque account used for day-day operation of the charity, the Trust has two deposit accounts.

The larger of these constitutes the residue of the former Permanent Endowment fund, now allocated as the Trust Reserve Fund, providing a contingency for unexpected/sudden costs and to support projects, whilst the smaller account is allocated for fund-raising use.

### Structure, governance and management

The trust is a registered charity, number 267775, and is constituted under a trust deed dated 3 July 1992 (amended 26 November 1997).

A maximum of five trustees are elected annually at the Annual General Meeting.

Representative Members are not elected at the AGM, but represent their members at the regular Trust meetings. The groups who are able to represent their members are:

Capel St Mary Community Association (two members)  
Capel St Mary Parish Council  
Playing Field Users  
Village Hall Users

The Chairman is then elected by a majority of Trustees at the first meeting of the Trust year following the AGM.

At the monthly trustee's meetings, the trustees agree the broad strategy and areas of activity of the trust. The day to day administration of the trusts activities is delegated to the trust administrator.

The trustees consider that the elected trustees comprise the key management personnel of the charity, in charge of directing and controlling the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

# **CAPEL COMMUNITY TRUST**

## **TRUSTEES ANNUAL REPORT (Continued)**

**YEAR ENDED 31 DECEMBER 2016**

### **Trustee's responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 charity to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of its 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 apply them consistently;
- observe the methods and principles in the applicable Charities SORP,
- 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 business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's web-site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been approved by the trustees at the February 2017 meeting of the Trust, and shows as such in the minutes of that meeting, and is signed on their behalf by:

**M. Browning - Chair**

**I.J. Love - Treasurer**

# CAPEL COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2016

I report on the unaudited accounts of the charity for the year ended 31 December 2016 set out on pages 7 to 13.

Your attention is drawn to the fact that the charity has prepared accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.'

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts under section 145 of the Act and to state, on the basis of the procedures specified in the General Directions given by the Charities Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts, and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 130 of the Act, and;
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Name S M Runnacles FCA

Ensors Accountants LLP  
46 St Nicholas Street, Ipswich, IP1 1TT

Date 10 March 2017



# CAPEL COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2016

	Note	Restricted £	2016 Unrestricted £	Total £	2015 Total £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Grants , donations and covenants	2	0	13,082	13,082	48,426
Charitable activities	2	0	54,097	54,097	48,917
Other trading activities	2	0	9,625	9,625	11,008
Bank interest		0	5	5	5
<b>Total income</b>		<u>0</u>	<u>76,809</u>	<u>76,809</u>	<u>108,356</u>
<b>EXPENDITURE ON:</b>					
Raising funds	3	0	2,539	2,539	3,506
Charitable activities	3	0	56,129	56,129	111,176
<b>Total resources expended</b>		<u>0</u>	<u>58,668</u>	<u>58,668</u>	<u>114,683</u>
<b>Net (outgoing)/incoming resources</b>		0	18,140	18,140	(6,326)
<b>Total funds brought forward</b>		0	204,041	204,041	210,367
<b>Total funds carried forward</b>	10	<u>0</u>	<u>222,181</u>	<u>222,181</u>	<u>204,041</u>

# CAPEL COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2016

	Note	Restricted £	2016 Unrestricted £	Total £	2015 Total £
<b>FIXED ASSETS</b>					
Tangible assets	6	0	180,993	180,993	181,196
<b>CURRENT ASSETS</b>					
Debtors	7	0	0	0	0
Cash at bank and in hand	8	0	41,308	41,308	22,965
		0	41,308	41,308	22,965
<b>CREDITORS</b>					
Amounts falling due within one year	9	0	120	120	120
<b>NET CURRENT ASSETS</b>		0	41,188	41,188	22,845
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		0	222,181	222,181	204,041
<b>FUNDS</b>					
Restricted	10	0	0	0	0
Unrestricted	10	0	222,181	222,181	204,041
		0	222,181	222,181	204,041

These financial statements were approved by the trustees on 27 February 2017

and are signed on their behalf:

M Browning  
Chairman

I J Love  
Treasurer

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 1 ACCOUNTING POLICIES

#### Basis of preparation

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 Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRSSE) issue on 16 July 2014, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn'.

#### Change in basis of accounting

There have been no changes to the accounting policies since last year.

#### Changes to the previous financial statements

No changes have been made to the financial statements for previous years.

#### Income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising ) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Investment income is included in the financial statements when receivable.

#### Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Tangible fixed assets

Tangible fixed assets are stated at cost 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:

Land and buildings	see below
Fixtures and fittings	20% reducing balance method

No depreciation is charged on the land and buildings as in the trustees opinion the market value is in excess of cost.

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 2 ANALYSIS OF INCOME AND ENDOWMENTS

	Restricted £	2016 Unrestricted £	Total £	2015 Total £
<b>Grants, donations and covenants</b>				
Parish Council revenue grant	0	8,487	8,487	9,142
Refund from PC of Precept expense	0	0	0	0
Donations	0	2,940	2,940	3,966
Table Tennis Table Grant	0	0	0	1,000
Teen Shelter repairs - Insurance claim	0	1,650	1,650	0
Roof/Lighting Projects Grants	0	0	0	34,313
Sports Sessions Grant	0	0	0	0
Covenants	0	5	5	5
	0	13,082	13,082	48,426
<b>Incoming from charitable activities</b>				
Hall hire	0	43,460	43,460	42,961
Pavilion and playing field hire	0	3,773	3,773	3,368
Photocopier	0	249	249	224
Parish Council health & safety grant	0	4,743	4,743	2,364
Solar Fit receipts	0	1,872	1,872	0
	0	54,097	54,097	48,917
<b>Activities for generating funds</b>				
Fireworks display	0	4,176	4,176	4,599
Funday	0	2,564	2,564	2,624
Christmas collection	0	1,167	1,167	1,215
Buble Event (2016 event)	0	1,718	1,718	0
New Year's Eve Party	0	0	0	661
Gardening Fund-raiser Event	0	0	0	1,909
	0	9,625	9,625	11,008
<b>Bank Interest</b>	0	5	5	5
<b>Total incoming resources</b>	0	76,809	76,809	108,356

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

### 3 EXPENDITURE

	Restricted £	2016 Unrestricted £	Total £	2015 Total £
<b>Raising funds</b>				
Firework display	0	1,111	1,111	1,620
Funday	0	620	620	1,011
Christmas collection	0	21	21	63
Event (Buble)	0	788	788	162
New Year's Eve Party	0	0	0	450
Gardening Fund-raiser Event	0	0	0	200
	0	2,539	2,539	3,506
<b>Charitable activities</b>				
Wages - Customer service officer	0	4,726	4,726	4,344
Wages - Trust administrator	0	4,978	4,978	4,800
Wages - Caretaker	0	0	0	14,069
Wages - Play area inspections	0	5,387	5,387	2,370
Cleaning	0	10,011	10,011	9,318
General rates	0	938	938	930
Water rates	0	1,680	1,680	1,658
Gas and electricity	0	5,431	5,431	5,579
Insurance	0	4,164	4,164	5,550
Repairs and maintenance	0	8,079	8,079	8,076
Projects - Hall Refurbishment	0	5,504	5,504	0
Projects - Roof and Solar	0	0	0	44,928
Projects - Lighting	0	0	0	4,429
Projects - Table Tennis Table	0	0	0	1,000
Health and safety	0	1,575	1,575	1,851
Telephone	0	423	423	252
Postage and stationery	0	650	650	392
Performing Rights License	0	1,031	1,031	835
Photocopier	0	300	300	309
Professional fees	0	1,014	1,014	168
Donations	0	35	35	65
Depreciation	0	203	203	253
	0	56,129	56,129	111,176
<b>Total resources expended</b>	0	58,668	58,668	114,682

# CAPEL COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

4 DETAILS OF EXPENDITURE	2016 £	2015 £
Independent examiner's fee	120	120
Depreciation of assets	203	253
	<hr/>	<hr/>

No trustee received any remuneration or expenses during the year (2012:£nil).

5 STAFF COSTS	2016 £	2015 £
Wages and salaries	15,091	25,397
Employer's national insurance	0	186
<b>Total staff costs</b>	<hr/> 15,091	<hr/> 25,583
Average number of full-time equivalent employees in the year		
Charitable activities	2	2
Governance	1	1
	<hr/> 3	<hr/> 3

6 TANGIBLE FIXED ASSETS	Buildings £	Fixtures & fittings £	Total £
Cost brought forward and carried forward			
At 1 January 2016	180,183	29,944	210,127
Additions	0	0	0
At 31 December 2016	<hr/> 180,183	<hr/> 29,944	<hr/> 210,127
Depreciation			
At 1 January 2016	0	28,931	28,931
Charge for the year	0	203	203
At 31 December 2016	<hr/> 0	<hr/> 29,134	<hr/> 29,134
Net book value at 31 December 2016	<hr/> 180,183	<hr/> 810	<hr/> 180,993
Net book value at 31 December 2015	<hr/> 180,183	<hr/> 1,013	<hr/> 181,196

**CAPEL COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2016**

<b>7 DEBTORS</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other debtors	0	0
	<hr/>	<hr/>

<b>8 CASH AT BANK AND IN HAND</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Current account	14,683	13,348
Deposit account	1,575	1,569
Capital Deposit account	25,000	7,998
Cash in hand	50	50
	<hr/>	<hr/>
	41,308	22,965
	<hr/>	<hr/>

<b>9 CREDITORS: Amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Accrued expenses	120	120
	<hr/>	<hr/>

<b>10 ANALYSIS OF CHARITABLE FUNDS</b>	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted	0	0	0	0
Unrestricted	204,041	76,809	58,668	222,181
<b>Total funds</b>	<hr/>	<hr/>	<hr/>	<hr/>
	204,041	76,809	58,668	222,181
	<hr/>	<hr/>	<hr/>	<hr/>