

COMMUNITY ACTION NORFOLK

England & Wales · Charity number 1056750

Details

Other names	NORFOLK RURAL COMMUNITY COUNCIL, NORFOLK R C C
Status	Registered
Legal form	Charitable company
Company number	03190820
Registered	1996-07-12
Register	View on the Charity Commission register

Contact

Address	Ambassador Way Greens Road Dereham Norfolk NR20 3TL
Phone	01362698216
Email	office@communityactionnorfolk.org.uk
Website	http://www.communityactionnorfolk.org.uk/

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE COUNTY OF NORFOLK AND IN PARTICULAR, THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS, AND IN THE FURTHERANCE OF THE SAID PURPOSES, BUT NOT FURTHER OR OTHERWISE, TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE SAME AND TO THAT END TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF THE VOLUNTARY ORGANISATIONS AND STATUTORY AUTHORITIES WITHIN THE AREA OF BENEFIT.

Activities: Our focus is on building a stronger and fairer Norfolk through support, empowerment and strategic partnership with voluntary, community and social enterprise organisations. Our activities cover three main areas: 1) practical support for organisations and communities 2) leading VCSE engagement and voice work in Norfolk 3) working to ensure fair outcomes for all

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF NORFOLK
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£559,456	£575,089	£267,585	11
2024-03-31	£597,081	£679,206	£283,218	10
2023-03-31	£565,732	£620,222	£365,343	11
2022-03-31	£685,042	£626,107	£419,833	11
2021-03-31	£843,427	£780,773	£360,898	11

Trustees

Name	Role	Appointed
james Kearns	Chair	2014-06-30
Freedom Duma		2023-10-19
JANE VICTORIA EVANS		2015-07-15
Jennifer Thomas		2024-06-10
Rachael Smith		2024-10-24

Accounts

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees M Coleman (resigned 30 October 2025)
 F Duma
 J V Evans
 J C Kearns, Chair
 J A Minns (resigned 30 October 2025)
 A Nutile (resigned 30 October 2025)
 R Smith (appointed 24 October 2024)
 J Thomas (appointed 10 June 2024)

**Company registered
number** 03190820

**Charity registered
number** 1056750

Registered office Ambassador Way
 Greens Road
 Dereham
 Norfolk
 NR20 3TL

Chief executive officer R Martin

Accountants BW Audit Limited
 Chartered Accountants
 Berry & Warren
 54 Thorpe Road
 Norwich
 NR1 1RY

Bankers Bank of Scotland
 33 Old Broad Street
 London
 EC2N 1HZ

CCLA
One Angel Lane
London
EC4R 3AB

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

CHAIRMAN AND CEO STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

It has never mean easy supporting communities, a paid job or a voluntary role in a community organisation has never been an easy option, and after over 25 years earning a living in one and 44 years as a community volunteer, I have rarely known it as challenging. That is why Community Action Norfolk, and its team of staff and trustees are so important in supporting Norfolk's diverse and incredibly valuable communities.

As a partner in Norfolk's Empowering Communities "State of the Sector" report published in the summer of 2025 we learned this from community organisations who responded:

- 33% have had to use unplanned financial reserves, compared to 21% previously.
- 25% have reduced their services due to funding shortfalls, up from 17%.
- 71% report that their financial position has worsened in the last six months, up from 54%.
- 50% of organisations now have paid roles at risk, compared to 33%.
- 79% are confident they will still be operating next year, a decrease from 88% in the previous survey.

Our annual report highlights some of the issues our communities face and the positive and pro-active responses that Community Action Norfolk has delivered for others, often whilst managing our own internal financial and resource challenges. If you aren't impressed at the end of reading about these achievements, then consider joining us, and our Board of Trustees to help us do it better. If, like me you wonder just how did we do it, then share in the pride that our Board feels knowing that we have supported a hugely talented, committed and loyal team of staff, all going beyond their contracted roles to support our team bring positive action to the communities of Norfolk.

If I have only learned one thing from a long career in Norfolk's voluntary and community sector it is that we are determined and resilient, will give everything for our communities, but often forget that we are only human. My thanks to Rik and his amazing team, and to my fellow trustees, some of whom (Marion, Janice and Alton) will be standing down this Autumn, who work with me to steer this particular ship through consistently choppy waters.

James Kearns

Chair of the Board of Trustees

COMMUNITY ACTION NORFOLK
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CHAIRMAN AND CEO STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

CEO Statement

The last year has been characterised by uncertainty as project after project was cancelled, reduced and restructured. The world around us is changing rapidly and I cannot underestimate the impact that this had and is continuing to have on staff, the wider sector and myself. Funding continues to be a challenge and we have yet to see the impact of Local Government Reforms and Devolution. It is hard to imagine a time when Infrastructure support was more needed or indeed when it was more sidelined!

However it has also been a year of hope. What is emerging is a real commitment to change the way we work together through the lens of community.

The new 10 Year Plan for Health highlights the need to work with and within communities and is an opportunity for change we cannot ignore. Moving forward, the VCSE sector will be both central and essential and this shift has been reflected in the Government's new Civil Society Covenant and initiatives such as the development of Marmot Towns in West Norfolk and Planning for Neighbourhoods Funding being made available in at least 3 areas of Norfolk. CAN is well placed to demonstrate how this can develop and we have already been instrumental in supporting consultations and discussions about new ways of working, partnership and learning.

Early in 2023 we refreshed our strategy after looking long and hard at the role we play. We decided to focus on just three key elements which encapsulated the work, focused our efforts on the communities and grassroots groups we serve, and demonstrated the charity's commitment to providing public benefit.

- Harnessing the value of connected people and services in the communities of Norfolk
- Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk
- Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future

CAN's new priorities reflected the changing environment we found ourselves in and we are committed to remaining an independent, but collaborative partner within Norfolk's voluntary and community sector.

CAN brings years of experience and knowledge working in and with communities and a reputation which is unparalleled in our field. I am very proud of the incredible impact our small team continues to have on communities in Norfolk and their unwavering support, knowledge and creativity.

I am actually excited about the possibilities before us.

COMMUNITY ACTION NORFOLK
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CHAIRMAN AND CEO STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Who are we and what do we do?

Every year I am asked to explain what we do and every year it becomes harder to define as the lines between support blur and our reach stretches across multiple agendas. The standard description of our work is as follows but in reality it is much more complicated.

Community Action Norfolk is an independent charity and one of Norfolk's leading infrastructure organisations. We support the interests of communities, parishes, village halls and wider VCSE sector. More than 700 enquiries a year are dealt with by our Community Development team with everything from funding, legal issues and policy queries to building refurbishment and social media advice. We supplement this (largely unpaid work) by providing delivering services for communities and vulnerable people - social isolation and loneliness, Good Neighbours, cancer information support, and much more. To help us achieve our aim of building a stronger, fairer Norfolk we work in partnership with Norfolk County Council, District and Borough Councils, Town and Parish councils, Health partners across the Integrated Care Services, private sector, police and other statutory services and the wider Voluntary, Community and Social Enterprise Sector.

I am very proud of the incredible impact our small team continues to have on communities in Norfolk and their unwavering support, knowledge and creativity.

Rik Martin

CEO

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Objectives and activities

Community Action Norfolk's (CAN) objectives as set out in its Memorandum and Articles of Association are:

- The advancement of education, protection of health and the relief of poverty, distress and sickness;
- In the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same; and
- To that end to bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.

There have been no changes to the objects since the last report. The trustees have also given consideration to the charity's activities and have assured themselves that the organisation is acting within its objectives and in the best interests of furthering them.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Specifically in response to the two key principles outlined by the Charity Commission:

There must be an identifiable benefit or benefits

Our community support assists community organisations helping them operate legally, develop their ideas, improve their sustainability and maximise their benefits. They in turn provide tangible benefits for their target community or sub-sets of that community.

In addition, some of our projects provide direct support to individuals to improve their situation.

Leading Voluntary, Community and Social Enterprise (VCSE) Engagement in Norfolk and working to ensure fair outcomes for all helps identify issues faced by those at a disadvantage. It helps further the objectives and highlights the concerns of the VCSE sector in Norfolk who themselves work for the benefit of significant constituent groups. Through our engagement work we also bring organisations and individuals together to help identify and deliver solutions to the challenges we collectively face.

This work relates strongly to our charitable objectives by both reducing distress directly, through a variety of methods, and working with others to do so. The scale and impact of this work is highlighted below.

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Benefit must be to the public, or section of the public

The benefits of our activities are to the general public either directly, through community organisations or through partnership work. Where limits exist they are not unreasonably restrictive.

The availability of our services can be limited by the availability of resources. Specific projects may be limited in their geographical focus or on the eligibility of beneficiaries. Where this is the case, it is done on the basis of identified need or other legitimate prioritisation made by us or by partners organisations.

We operate a charging policy to beneficiaries in some circumstances. In such cases charges are designed to be affordable. In general we work with partners to secure the necessary resources for our delivery work.

Our work falls within the boundaries of the county of Norfolk but is complimented by similar work provided by sister organisations in neighbouring counties and across the country. Cooperation exists between Rural Community Councils on a local, regional and national level across delivery, policy and strategy. We work with local partners to address issues across Norfolk as a whole.

Achievements and performance

a. Main achievements of the charity

Early in 2023 we refreshed our strategy after looking long and hard at the role we play. We decided to focus on just three key elements which encapsulated the work, focussed our efforts on the communities and grassroots groups we serve, and demonstrated the charity's commitment to providing public benefit.

1. Harnessing the value of connected people and services in the communities of Norfolk
2. Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk
3. **Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future**

CAN's new priorities reflect the changing environment we find ourselves in and are based on us remaining an independent, but collaborative partner within Norfolk's voluntary and community sector.

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

b. How are we meeting our strategic priorities

Priority 1 - Harnessing the value of connected people and services in the communities of Norfolk

Supporting communities has always been at the heart of our work. Ensuring that they are resilient, informed and able to meet the many challenges they face requires a deep understanding of the issues and motivations and a sensitivity to the issues they face. Much of the direct support we provide is unfunded, but we supplement advice and information with direct action wherever we can. Many of the projects we deliver in communities support the most vulnerable in our society and this work keeps us connected and provides insight into the wider development offer.

Not all of the things we offer are funded, Our highly respected Community Development work for instance is partially supported by funding from Defra (via ACRE), and some through our with Empowering Communities Partnership and some through paid work. It is a complex mix and we deliver a range of other services to help – training, room hire, projects etc.

Some examples of the support we offer are below.



Norfolk Good Neighbour Network and related organisation support

Support for Mutual Aid and Good Neighbour Schemes is a cornerstone of our activity at grassroots level. Providing advice, information, support, and training for existing groups and especially for newly emerging ones is essential to their safe operating and sustainability.

We have supported the development of schemes for than 10 years. Although funding ceased in 2023 we continue to support schemes across Norfolk. Currently we are supporting 24 Schemes, and maintain a dedicated website at <https://norfolkgoodneighbours.org.uk/>. The network is also available to other related organisations (Men's Sheds for example).

During the three years from April 2021 to April 2024 17,170 requests for help were received by our GNSs. Many GNSs do not provide monthly activity returns however, and data scrutiny suggests the real figure for requests is realistically up to 30 per-cent higher than the recorded figure.



Supporting Social Isolation and Loneliness

This has been an incredibly successful programme, supporting more than 450 clients per year and more than 500 hours of volunteer time in North Norfolk and Breckland. However this is the final year of funding and we have spent the latter part of this year closing all cases. It will leave a big gap but is being replaced by a new programme – Proactive Intervention in 25/26.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



Talking About Cancer Together

Funded by Macmillan, Talking About Cancer Together, (TACT), provides information and resources for the wider VCSE and create opportunities for joint working and brings together Cancer organisations across Norfolk.

The Talking About Cancer Together Project Officer has met with 97 VCSE organisations and has engaged with over 150 organisations/groups. This has been enabled by attendance at more than 30 community and networking, events promoting the project and support offerings.

TACT's Project Officer has developed a toolkit containing multiple resources to raise awareness and support the VCSE sector including two presentations (clinical and support) and two card games (one around the most common cancers and their most common side effects, the other around available cancer support including logos, service overview and QR code links).

The programme has gone from strength to strength and is already playing a key role in the developing cancer support in Norfolk.

Priority 2 - Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk

Community Development Support and Training

Support may link to a wide range of things and our knowledgeable and experienced team regularly tackle issues and queries around governance, funding, policies, incorporation, Charity Commission rules and regulations, land use and much more from individuals starting up a group or VCSE organisation to established VCSE's.

Despite, or possibly because of, the uncertainties facing many of our community assets the Community Development Team remained busy. Many of the queries in 2024-25 related to governance issues and operational queries. Along with funding, these have been the three biggest areas of the Team's work with an increase in the complexity of cases over the past year.



Supporting West Norfolk

We have a long history of support in West Norfolk and have continued to provide additional services throughout the year. A dedicated Locality Manager ensures exceptional links into the VCSE sector and communities for the Borough, and provides valuable intelligence and sector analysis for the Norfolk and Waveney Integrated Care Board ensuring that the sharing of information is targeted, followed up and adapts to the needs of the sector.

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



Empowering Communities

In keeping with our collaborative approach, we became part of the Empowering Communities Partnership in late 2021. The Empowering Communities Partnership is delivered by key infrastructure organisations in Norfolk. Working with Voluntary Norfolk and supported by strategic partners Norfolk Community Foundation, Norfolk Community Advice Network (NCAN) and FUSE Norwich, the Empowering Communities Partnership seeks to deliver an improved infrastructure offer for Norfolk.

Priority 3 - Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future



Starting in 2023 as part of our work supporting Sheringham Shoal Wind Farm funding we were commissioned to provide Support for North Norfolk Village halls linked to energy audits, identifying options for energy savings and funding. This has grown and in the last year has been additionally funded by UKSPF, Hornsea 3 and Net Zero. To date we have supported more than 100 halls.

Delivering utilities/energy advice and support



Citizens' Advice Bureau funded Big Energy Saving Network, has supported us to deliver training, educational and behavioural change activities in communities, and worked with professionals on fuel poverty and water usage ensuring a coordinated approach across the region. It has provided us with an opportunity to support West Norfolk's Beat the Bill support sessions reaching more than 300 people. And deliver to more than 200 individuals



Our partnership with the DEFRA* and across the ACRE** network helps support our work with rural communities, enhances our delivery through sharing of best practice and allows us to inform a national policy agenda on key issues that affect our communities.

Our Rural Housing Enabler funded through ACRE has continued to support parish developments and has produced 2 Housing Needs Surveys with more in development.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

We continue to attend national and regional intelligence and support groups to ensure that our work remains relevant and to access and inform the best practice available.

*The Department for Environment, Food and Rural Affairs

**Action with Communities in Rural England

Cybersecurity, GDPR and small charities

One of the challenges of modern life has been the ever-present threat of Cyber-attacks, and IT fraud and small charities are particularly vulnerable to this. To help charities remain vigilant and aware we have updated our training support and offered sessions on cybersecurity scams and provided regular posts outlining the current threats. We remain an active member of the Norfolk Against Scams Partnership and have delivered several workshops to the wider VCSE sector, reaching more than 30 organisations across Norfolk and keeping many more informed about scams and issues.

c. Key achievements

Over the next few pages we have identified some key achievements linked to our strategic aims.

There are many more and not all of these are about numbers. We have continued to support a widening agenda and have actively fought support the VCSE across Norfolk.

We have been instrumental in discussion linked to the growing understanding of the importance of community and have started delivering training in Asset Based Community Development and other Community development options.

The recent consultation for North and West Place Boards has raised pertinent questions and these have led to constructive discussions and a real commitment to develop solutions in partnership.

This survey and our work supporting the Empowering Communities State of the Sector survey has highlighted major issues faced by the VCSE sector and this message is being taken seriously by our statutory partners.

We have been successful in growing our offer of Audits for Village Halls and Community Buildings and this work has steadily grown and looks to continue next year.

Our Cancer program Talk about Cancer Together has identified and brought together more than 75 organisations into an active network of support

We have appointed new staff and lost some exceptional staff but the team remains strong and is well respected across Norfolk for its ability, experience and integrity.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Project Focus



Norfolk VCSE Cancer
Network launched!



100

Members

7

Mailings



Talking About
Cancer Together

1 x Cancer Support Conference

38 x Stallholders



115 Social Media Posts



North & West Norfolk
State of the Sector Survey

11 Events



94 People



**50+ online
Replies**



Key issues included:



Transport &
connectivity



Youth
provision



Funding &
Costs

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, 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 statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In accordance with recommended practices the Trustees have determined that unrestricted reserves must be maintained at a level sufficient to cover all liabilities that could reasonably be estimated should the Charity be wound up. In addition, the Trustees have agreed a policy to increase reserves to a point where all contingent liabilities are covered and a minimum of six months core running costs are held.

At 31 March 2025 total reserves amounted to £267,585 (2024 – £283,218) of which unrestricted reserves were £260,518. As of 31st March 2025 the charity had restricted funds of £7,067.

c. Pension deficit

With the final member of our Local Authority Defined Benefit Pension Scheme retiring in April 2012 the deficit in the scheme crystallised. Community Action Norfolk was able to negotiate a repayment plan with Norfolk Pension Services. This means that the liability was fixed and cannot increase providing a degree of certainty to the organisation. This was repaid in full in October 2024.

d. Investments

£3,000 investment in Cirican LLP. It provided opportunities for joint working across ACRE members and access to research but was closed in July 2025 with a return of £873.

Structure, governance and management

a. Constitution

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1. The charity has obtained the consent of the Registrar of Companies to be exempt from the requirements to use the word 'Limited' in its name.

The Memorandum and Articles of Association of the company are the governing documents of the charity which define the activities, responsibilities and powers of the Trustees.

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

b. Trustees

The Board of Trustees comprises of up to nine directly elected Trustees with the option for the Board to coopt an additional three Trustees.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses can be found under note 11. Trustees are required to disclose all relevant interests at the beginning of each meeting.

c. Organisational structure

The Board of Trustees is responsible for the governance of the Charity, including developing and reviewing the policies of the organisation, ensuring that it works within the law and operates in accordance with its objects and rules defined in the Memorandum and Articles of Association of the Charity. The Board is also responsible for ensuring that the assets and resources of the Charity are managed properly.

The Board currently has no formal sub-committees although quality, Audit and Remuneration remain standing items on the agenda.

Delegated Authority

The Board has delegated the responsibility for the day to day operations of the Charity to the Chief Executive Officer. This includes managing all staff, ensuring that the budget is adhered to, administration of all aspects of the organisation, negotiations with funders and other stakeholders for support, and representation on outside bodies.

d. Policies adopted for the induction and training of Trustees

All Trustees, on appointment, are given an Induction Pack which provides comprehensive support, opportunities for training and detailed Role Descriptions, the Code of Conduct for Trustees and the Memorandum and Articles of Association of the Charity.

Newly appointed Trustees are invited to visit Signpost House for an informal meeting with the Chief Executive Officer and to meet staff members.

All Trustees are invited to induction training on such issues as the management accounts, the responsibilities of Trustees, etc. A variety of events and other techniques are used to keep the Trustee Board in contact and informed with the activities of the staff team.

COMMUNITY ACTION NORFOLK
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

e. Pay policy for Senior Staff

The Trustees consider the Board of Directors, who are the charity's Trustees, and the senior management team, comprising the key management personnel of the charity, in charge of directing and controlling, running and operating Community Action Norfolk on a day to day basis.

All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 11 and 23 to the accounts.

The pay of all staff is reviewed by the Trustees and consideration is given to annual cost of living increases as well as broader reviews of pay and conditions when appropriate.

In view of the nature of the Charity, the Trustees seek suitable advice to benchmark against pay levels in other similar organisations. In reviewing this information Trustees seek to balance offering a competitive market pay, with organisational affordability and the recruitment and retention of high quality staff.

f. Relationships with other charities

The Charity has no divisional or branch structure. It is affiliated to Action for Communities in Rural England (ACRE, Registered Charity No. 296434).

g. Risk management

CAN undertakes a full organisational Risk Assessment covering governance, operations, financial and external risks which it reviews annually (or more frequently when needed). Ongoing monitoring of all risk takes place and the Board is provided with updates and exception reports at each Board meeting.

We have particularly scrutinised risks pertaining to 2023-24 and have put steps in place to reduce additional losses in the coming year. This has included revision of some contracts with suppliers, reducing the staffing levels (through natural wastage) and increasing the range of contracts.

In addition, we have successfully completed the Data Protection and Security Toolkit for NHS to ensure we have adequate protections in place against cybercrime and fraud.

Key risks from the register for 2024 summarised below:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

Risk	Mitigation
Vulnerability of existing funding much of which is due for recommissioning in 2025/26 including Macmillan contract	Seek additional funding opportunities. Begin negotiating renewal early.
Challenges of short-term funding and lack of opportunities linked to preventative support and infrastructure in current climate.	See above. Develop wider range of activities we can deliver including paid community development options and health support. Including additional village hall audit support
Pressures on income from external factors - fuel price impacting Thinking Fuel income, loss of income for training room hire due to technology changes (Teams/Zoom).	Explore long term contracts on room hire. Explore additional Thinking Fuel opportunities – working with AF Alternate room uses and develop hire fees structure. Better marketing.
Need to renew website and CRM in next two years.	Continue applications to funders for support. Allocation of reserves if not funded by end of 2025 Negotiate phased support through suppliers.
Closure of Social Isolation programme	Application for Proactive Intervention Application for additional funds to support continuation Maintain CANConnect marketing and Future Projects partnership

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

h. Indemnity insurance

The Charity pays an annual premium in respect of professional indemnity insurance. This policy protects the Charity from loss arising from neglect or defaults of Directors/Trustees, employees or agents and indemnifies Directors/Trustees and other officers against the consequences of most neglect or fault on their part.

i. Fundraising standards information

Our approach to fundraising activities:

Community Action Norfolk does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via trading or subsidiary third parties. The trustees are though pleased to receive unsolicited gifts and legacies from supporters who generously support our work. Our financial model is built around income from grants, contracts, membership fees and traded services. The trustee have no plans to actively fundraise from the public at this time. We make every effort to ensure all of our activity is conducted legally and ethically.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


J C Kearns
Chair of Trustees
Date: 31.12.25

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Community Action Norfolk ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

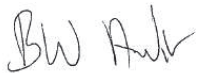
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 12 December 2025

Joanne Fox BA FCA

BW Audit Limited

Chartered Accountants

Norwich

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	58,505	56,771	115,276	12,158
Charitable activities	4	98,541	304,772	403,313	548,580
Other trading activities	5	36,680	-	36,680	35,097
Investments	6	4,187	-	4,187	1,246
Total income		197,913	361,543	559,456	597,081
Expenditure on:					
Charitable activities	7	172,693	402,396	575,089	679,206
Total expenditure		172,693	402,396	575,089	679,206
Net income/(expenditure)		25,220	(40,853)	(15,633)	(82,125)
Transfers between funds	16	117,356	(117,356)	-	-
Net movement in funds		142,576	(158,209)	(15,633)	(82,125)
Reconciliation of funds:					
Total funds brought forward		117,942	165,276	283,218	365,343
Net movement in funds		142,576	(158,209)	(15,633)	(82,125)
Total funds carried forward		260,518	7,067	267,585	283,218

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 26 to 43 form part of these financial statements.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03190820

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,900	2,081
Investments	13	3,000	3,000
		<u>4,900</u>	<u>5,081</u>
Current assets			
Debtors	14	64,582	104,386
Cash at bank and in hand		288,896	273,533
		<u>353,478</u>	<u>377,919</u>
Creditors: amounts falling due within one year	15	(90,793)	(99,782)
Net current assets		<u>262,685</u>	<u>278,137</u>
Total net assets		<u><u>267,585</u></u>	<u><u>283,218</u></u>
Charity funds			
Restricted funds	16	7,067	165,276
Unrestricted funds	16	260,518	117,942
Total funds		<u><u>267,585</u></u>	<u><u>283,218</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03190820

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


J C Kearns
Chair of Trustees
Date: 3.12.25

The notes on pages 26 to 43 form part of these financial statements.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	12,704	28,867
Cash flows from investing activities		
Interest received	4,187	1,246
Purchase of tangible fixed assets	(1,528)	(1,031)
Net cash provided by investing activities	2,659	215
Cash flows from financing activities		
Repayments of borrowing	-	3,899
Interest paid	-	(37,970)
Net cash provided by/(used in) financing activities	-	(34,071)
Change in cash and cash equivalents in the year	15,363	(4,989)
Cash and cash equivalents at the beginning of the year	273,533	278,522
Cash and cash equivalents at the end of the year	288,896	273,533

The notes on pages 26 to 43 form part of these financial statements

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Ambassador Way, Greens Road, Dereham, Norfolk NR20 3TL.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Norfolk 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.

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011 and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised on an accruals basis 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 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 institution with whom the funds are deposited.

2.5 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.6 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Office equipment	- 5 years straight line
Computer equipment	- 3 years straight line
Other fixed assets	- 5 years straight line

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investments held as fixed assets are shown at cost less provision for impairment.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	6,130	-	6,130
Grants	41,585	56,771	98,356
Subscriptions	10,790	-	10,790
	58,505	56,771	115,276

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	538	-	538
Grants	-	2,000	2,000
Subscriptions	9,620	-	9,620
	<u>10,158</u>	<u>2,000</u>	<u>12,158</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Supporting Communities	46,205	151,010	197,215
Advocacy	46,205	25,498	71,703
Fairness	6,131	128,264	134,395
	<u>98,541</u>	<u>304,772</u>	<u>403,313</u>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Supporting Communities	93,360	223,399	316,759
Advocacy	64,777	6,580	71,357
Fairness	44,573	115,891	160,464
	<u>202,710</u>	<u>345,870</u>	<u>548,580</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Office sub-let and room hire	22,917	22,917	21,233
Thinking Fuel	13,763	13,763	11,924
Secretariat services	-	-	1,940
	<u>36,680</u>	<u>36,680</u>	<u>35,097</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest	4,187	4,187	1,246

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Supporting Communities	59,770	180,643	240,413
Advocacy	42,867	82,640	125,507
Fairness	23,885	139,113	162,998
Central costs	46,171	-	46,171
	<u>172,693</u>	<u>402,396</u>	<u>575,089</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Supporting Communities	238,695	84,390	323,085
Advocacy	92,662	684	93,346
Fairness	79,992	70,349	150,341
Central costs	112,434	-	112,434
	<u>523,783</u>	<u>155,423</u>	<u>679,206</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Supporting Communities	190,516	49,897	240,413
Advocacy	87,576	37,931	125,507
Fairness	144,050	18,948	162,998
Central costs	-	46,171	46,171
	<u>422,142</u>	<u>152,947</u>	<u>575,089</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Supporting Communities	260,263	62,822	323,085
Advocacy	68,959	24,387	93,346
Fairness	129,286	21,055	150,341
Central costs	-	112,434	112,434
	<u>458,508</u>	<u>220,698</u>	<u>679,206</u>

Analysis of support costs

	Supporting Communities 2025 £	Advocacy 2025 £	Fairness 2025 £	Central costs 2025 £	Total funds 2025 £
Staff costs	-	-	-	37,687	37,687
Communications and staff training	3,603	2,739	1,368	-	7,710
Establishment costs	45,611	34,673	17,321	-	97,605
Staff travel	683	519	259	-	1,461
Audit and accountancy fees	-	-	-	8,450	8,450
Bad debts	-	-	-	34	34
	<u>49,897</u>	<u>37,931</u>	<u>18,948</u>	<u>46,171</u>	<u>152,947</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Supporting Communities 2024 £</i>	<i>Advocacy 2024 £</i>	<i>Fairness 2024 £</i>	<i>Central costs 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	-	-	-	30,334	30,334
Communications and staff training	3,651	1,417	1,226	-	6,294
Establishment costs	57,694	22,397	19,334	-	99,425
Staff travel	1,477	573	495	-	2,545
Audit and accountancy fees	-	-	-	18,126	18,126
Bad debts	-	-	-	25,004	25,004
Interest on pension scheme repayments	-	-	-	37,970	37,970
Impairment of investments	-	-	-	1,000	1,000
	<u>62,822</u>	<u>24,387</u>	<u>21,055</u>	<u>112,434</u>	<u>220,698</u>

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	5,400	-
Audit fee	<u>-</u>	<u>15,376</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

10. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	308,499	<i>290,088</i>
Social security costs	24,359	<i>22,270</i>
Contribution to defined contribution pension schemes	21,129	<i>21,061</i>
	353,987	<i>333,419</i>

The average number of persons employed by the charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Chief executive	1	<i>1</i>
Locality manager	1	<i>1</i>
Project workers	7	<i>6</i>
Administration	2	<i>2</i>
	11	<i>10</i>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration amounted to £96,774 (*2024 - £103,637*) in respect of 2 (*2024 - 2*) employees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

	Office equipment £	Computer equipment £	Telephone equipment £	Total £
Cost or valuation				
At 1 April 2024	23,814	16,333	7,947	48,094
Additions	498	1,030	-	1,528
At 31 March 2025	<u>24,312</u>	<u>17,363</u>	<u>7,947</u>	<u>49,622</u>
Depreciation				
At 1 April 2024	23,107	14,959	7,947	46,013
Charge for the year	335	1,374	-	1,709
At 31 March 2025	<u>23,442</u>	<u>16,333</u>	<u>7,947</u>	<u>47,722</u>
Net book value				
At 31 March 2025	<u>870</u>	<u>1,030</u>	<u>-</u>	<u>1,900</u>
At 31 March 2024	<u>707</u>	<u>1,374</u>	<u>-</u>	<u>2,081</u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

13. Fixed asset investments

	Investments in subsidiary companies £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 April 2024	1,000	3,000	4,000
Disposals	(1,000)	-	(1,000)
	-	3,000	3,000
At 31 March 2025	-	3,000	3,000
At 1 April 2024	1,000	-	1,000
Impairment on disposals	(1,000)	-	(1,000)
	-	-	-
At 31 March 2025	-	-	-
Net book value			
At 31 March 2025	-	3,000	3,000
At 31 March 2024	-	3,000	3,000

The investment in subsidiary companies relates to a 100% share in the issued share capital of Thinking Rural Community Interest Company, a company registered in England and Wales (company registration number 06361946). This company was dissolved during the year.

Other investments relates to a £3,000 investment into Cirican LLP. The object of Cirican is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	26,104	36,200
Amounts owed by group undertakings	-	19,281
Prepayments and accrued income	38,478	48,905
	64,582	104,386

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,110	38,201
Other taxation and social security	7,323	6,652
Pension fund loan payable	-	23,505
Other creditors	8,389	11,977
Accruals and deferred income	67,971	19,447
	90,793	99,782

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months. The final payment was made in the year to 31 March 2025.

The other creditor balance includes £7,268 (2024 - £11,977) relating to funds held as agent on behalf of third parties. During the year income of £21,800 (2024 - £45,154) was received by the charity as agent and expenditure of £26,510 (2024 - £38,341) was paid out by the charity as agent on behalf of third parties.

	2025	2024
	£	£
Deferred income at 1 April 2024	508	60
Resources deferred during the year	57,391	508
Amounts released from previous periods	(508)	(60)
	57,391	508

Deferred income comprises the advanced receipt of income for room hire and contract income received in advance.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	117,942	197,913	(172,693)	117,356	260,518
Restricted funds					
Big Energy Saving Network	1,015	-	(1,015)	-	-
The National Lottery Community Fund - RC London and South East Region	23,490	-	(10,583)	(12,907)	-
Norfolk County Council - Social Isolation	126,924	197,828	(212,614)	(104,449)	7,689
Macmillan Intervention	(2,557)	47,321	(47,386)	-	(2,622)
Norfolk Community Foundation: Sheringham Shoal Community Fund	8,507	-	(8,507)	-	-
ACRE	5,897	50,995	(56,892)	-	-
Paul Bassham Charitable Trust	2,000	-	-	-	2,000
Rural Housing Enabler	-	54,194	(54,194)	-	-
Research Engagement	-	3,500	(3,500)	-	-
North Norfolk: State of Sector	-	7,705	(7,705)	-	-
	165,276	361,543	(402,396)	(117,356)	7,067
Total of funds	283,218	559,456	(575,089)	-	267,585

Transfers in the year reflect money spent on restricted projects previously allocated as unrestricted.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
General Funds	279,846	249,211	(411,115)	117,942
Restricted funds				
Big Energy Saving Network	-	1,015	-	1,015
The National Lottery Community Fund - RC London and South East Region	10,686	55,625	(42,821)	23,490
Norfolk County Council - Social Isolation	76,069	231,268	(180,413)	126,924
Macmillan Intervention	(1,258)	42,875	(44,174)	(2,557)
Norfolk Community Foundation: Sheringham Shoal Community Fund	-	8,507	-	8,507
ACRE	-	6,580	(683)	5,897
Paul Bassham Charitable Trust	-	2,000	-	2,000
	<u>85,497</u>	<u>347,870</u>	<u>(268,091)</u>	<u>165,276</u>
Total of funds	<u><u>365,343</u></u>	<u><u>597,081</u></u>	<u><u>(679,206)</u></u>	<u><u>283,218</u></u>

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

16. Statement of funds (continued)

The Big Energy Saving Network funding has been received in relation to the provision of energy advice to consumers.

Funding has been received from The National Lottery Community Fund - RC London and South East Region in relation to the Good Neighbourhood Network.

Norfolk County Council has provided funding towards the aim of significantly reducing Social Isolation and loneliness across Norfolk.

Macmillan Intervention funding provided to establish a Macmillan Intervention: Community Action Suffolk and Community Action Norfolk Talking About Cancer Together.

Norfolk Community Foundation: Sheringham Shoal Community Fund - funding has been received in relation to the Village Hall Energy Support Package Pilot project.

ACRE - funding has been received in relation to the Rural Housing Enablers Programme.

Paul Bassham Charitable Trust - funding has been provided towards the update of the Charity website and connected client management system.

Rural Housing Enabler - funded through ACRE to support parish developments and has produce Housing Needs Surveys.

Research Engagement - funding to work with community groups based in Lowestoft, Great Yarmouth, King's Lynn, Thetford and Norwich to help them establish and lead Community Research Hubs.

North Norfolk Sector: State of Sector - funding has been provided to deliver a consultation looking at the state of the voluntary sector in North Norfolk.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,900	-	1,900
Fixed asset investments	3,000	-	3,000
Current assets	346,411	7,067	353,478
Creditors due within one year	(90,793)	-	(90,793)
Total	260,518	7,067	267,585

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,081	-	2,081
Fixed asset investments	3,000	-	3,000
Current assets	212,643	165,276	377,919
Creditors due within one year	(99,782)	-	(99,782)
Total	117,942	165,276	283,218

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(15,633)	(82,125)
Adjustments for:		
Depreciation charges	1,709	2,967
Interest received	(4,187)	(1,246)
Decrease in debtors	39,804	31,316
Increase/(decrease) in creditors	(8,989)	38,985
Interest payable	-	37,970
Impairment loss on investments	-	1,000
Net cash provided by operating activities	12,704	28,867

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	288,896	273,533
Total cash and cash equivalents	288,896	273,533

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

20. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	273,533	15,363	288,896
Debt due within 1 year	(23,505)	23,505	-
	<u>250,028</u>	<u>38,868</u>	<u>288,896</u>

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £21,129 (2024 - £21,061).

22. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	43,622	43,622
Later than 1 year and not later than 5 years	115,906	159,528
	<u>159,528</u>	<u>203,150</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	43,314	39,000

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

23. Related party transactions

During the year the following transactions were undertaken with Thinking Rural Community Interest Company, a wholly owned subsidiary of Community Action Norfolk:

	2025 £	2024 £
Balance due from subsidiary undertaking brought forward	46,281	46,281
Provision against balance due from subsidiary undertaking brought forward	(27,000)	(27,000)
Movement in provision in the year	1,763	-
Funds received in year	(21,044)	-
	-	19,281

Accounts

COMPANY REGISTRATION NUMBER: 03190820

CHARITY REGISTRATION NUMBER: 1056750

**Community Action Norfolk
Company Limited by Guarantee
Financial statements
31 March 2024**

17/13

Community Action Norfolk
Company Limited by Guarantee
Financial statements
Year ended 31 March 2024

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Independent auditor's report to the members	18 to 21
Statement of financial activities (including income and expenditure account)	22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 to 38

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

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 Companies Act 2006 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 UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Community Action Norfolk
Charity registration number	1056750
Company registration number	03190820
Principal office and registered office	Ambassador Way Greens Road Dereham Norfolk NR20 3TL

The trustees

The trustees who served during the year and at the date of approval were as follows:

Ms M Coleman
Mr F Duma (Appointed 19 October 2023)
Ms J Evans
Mr J Kearns (Chair)
Ms J Minns
Mr A Nutile
Ms J Thomas (appointed 10 June 2024)
Mr C Tombs (Resigned 19 October 2023)

Company secretary Mr R Martin

Chief executive Mr R Martin

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Bank of Scotland
3 Queen Street
Norwich
Norfolk
NR2 4SG

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Community Action Norfolk's (CAN) objectives as set out in its Memorandum and Articles of Association are:

- The advancement of education, protection of health and the relief of poverty, distress and sickness;
- In the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same; and
- To that end to bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.

There have been no changes to the objects since the last report. The trustees have also given consideration to the charity's activities and have assured themselves that the organisation is acting within its objectives and in the best interests of furthering them.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Specifically in response to the two key principles outlined by the Charity Commission:

There must be an identifiable benefit or benefits

Our community support assists community organisations helping them operate legally, develop their ideas, improve their sustainability and maximise their benefits. They in turn provide tangible benefits for their target community or sub-sets of that community.

In addition, some of our projects provide direct support to individuals to improve their situation.

Leading Voluntary, Community and Social Enterprise (VCSE) Engagement in Norfolk and working to ensure fair outcomes for all helps identify issues faced by those at a disadvantage. It helps further the objectives and highlights the concerns of the VCSE sector in Norfolk who themselves work for the benefit of significant constituent groups. Through our engagement work we also bring organisations and individuals together to help identify and deliver solutions to the challenges we collectively face.

This work relates strongly to our charitable objectives by both reducing distress directly, through a variety of methods, and working with others to do so. The scale and impact of this work is highlighted below.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Benefit must be to the public, or section of the public

The benefits of our activities are to the general public either directly, through community organisations or through partnership work. Where limits exist they are not unreasonably restrictive.

The availability of our services can be limited by the availability of resources. Specific projects may be limited in their geographical focus or on the eligibility of beneficiaries. Where this is the case, it is done on the basis of identified need or other legitimate prioritisation made by us or by partners organisations.

We operate a charging policy to beneficiaries in some circumstances. In such cases charges are designed to be affordable. In general we work with partners to secure the necessary resources for our delivery work.

Our work falls within the boundaries of the county of Norfolk but is complimented by similar work provided by sister organisations in neighbouring counties and across the country. Cooperation exists between Rural Community Councils on a local, regional and national level across delivery, policy and strategy. We work with local partners to address issues across Norfolk as a whole.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Early in 2023 we refreshed our strategy after looking long and hard at the role we play. We decided to focus on just three key elements which encapsulated the work, focussed our efforts on the communities and grassroots groups we serve, and demonstrated the charity's commitment to providing public benefit.

1. Harnessing the value of connected people and services in the communities of Norfolk

2. Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk

3. Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future

CAN's new priorities reflect the changing environment we find ourselves in and are based on us remaining an independent, but collaborative partner within Norfolk's voluntary and community sector.

The pandemic, cost-of-living crisis, and war in Ukraine, have all impacted on our society hugely and often in ways we are still trying to understand. These extend beyond hardship and increased need for help among communities and organisations. We are coming to terms with new ways of working, changes to the structure of community itself reflected in the change in demographics and a decline in traditional volunteering and volunteering patterns. Rapidly changing political and funding priorities have added to the complexity of the new environment we find ourselves in.

From this there are real opportunities to work differently, and we want to focus on these. There is a new era of collaboration, and a recognition that we must work together to make things happen. This is why the core of our strategy is building community cohesion and greater resilience. We recognise that stronger communities result in improved health benefits. Health and Social Care reforms are refocussing on place-based approaches, and there is a greater recognition that community needs support if it is to thrive. We are renewing our commitment to support people to make a positive difference.

Climate change and the cost-of-living crisis has drawn our attention to the need to be more sustainable, to work towards greater sustainability in communities and in our daily lives. Fairness, rural inequalities, fuel poverty, and the importance of green spaces have all been part of CAN's work for many years and this seems the perfect time to consolidate that work and provide a more coherent offer to help communities to become environmentally aware and more able to develop greener solutions for the future.

How we are meeting our strategic priorities

Priority 1 - Harnessing the value of connected people and services in the communities of Norfolk

Supporting communities has always been at the heart of our work. Ensuring that they are resilient, informed and able to meet the many challenges they face requires a deep understanding of the issues and motivations and a sensitivity to the issues they face. Much of the direct support we provide is unfunded, but we supplement advice and information with direct action wherever we can. Many of the projects we deliver in communities support the most vulnerable in our society and this work keeps us connected and provides insight into the wider development offer. Some examples of the support we offer are below.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Norfolk Good Neighbour Network and related organisation support

Support for Mutual Aid and Good Neighbour Schemes is a cornerstone of our activity at grassroots level. Providing advice, information, support, and training for existing groups and especially for newly emerging ones is essential to their safe operating and sustainability.

We have supported the development of schemes for than 10 years. We were able to secure additional funding in 2021 to develop a support network to develop new Schemes and have steadily increased both the number of Schemes and the resources and training support to meet their needs. More than 30 Schemes have been supported although numbers have dropped in recent years. Currently we are supporting 24 Schemes, and maintain a dedicated website at <https://www.norfolkgoodneighbours.org.uk>. The network is also available to other related organisations (Men's Sheds for example).

As part of this Lottery funding, we have continued to develop our relationships with similar networks across the country with the aim of improving relationships and creating a unified approach to developing Good Neighbour Schemes nationally.

During the three years from April 2021 to April 2024 17,170 requests for help were received by our GNSs. Many GNSs do not provide monthly activity returns however, and data scrutiny suggests the real figure for requests is realistically up to 30 per-cent higher than the recorded figure.

Supporting Social Isolation and Loneliness

Now in its fourth year, we have continued to provide support for more than 400 individuals impacted by social isolation and loneliness. Working with many stakeholders from health, Social Prescribing and others, we have developed bespoke solutions matched to the often complex needs of those clients and provided a genuine lifeline for many. Working with our partners Future Projects, the project supports four Life Connectors, two Coordinators and a part-time Communications Officer across Breckland and North Norfolk.

It has provided more than 500 hours of volunteer time in each district and delivered a range of diverse support activities, coffee mornings, game days etc.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Talking About Cancer Together

This year we teamed up with Macmillan Cancer support to deliver Talking About Cancer Together, (TACT), which seeks to provide information and resources for the wider VCSE and create opportunities for joint working.

The Talking About Cancer Together Project Officer has met with 97 VCSE organisations and has engaged with over 150 organisations/groups. This has been enabled by attendance at 32 community, and 9 networking, events promoting the project and support offerings. Throughout the first year they have engaged and raised awareness amongst Social Prescribers, Cancer Care Navigators, Community Connectors, and other stakeholders. In November they held a 'Cancer Exhibition' which brought together 24 stallholders to showcase their local support offering.

TACT's Project Officer has developed a toolkit containing multiple resources to raise awareness and support the VCSE sector including two presentations (clinical and support) and two card games (one around the most common cancers and their most common side effects, the other around available cancer support including logos, service overview and QR code links).

The programme has gone from strength to strength and is already playing a key role in the developing cancer support in Norfolk.

Priority 2 - Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk

Community Development Support and Training

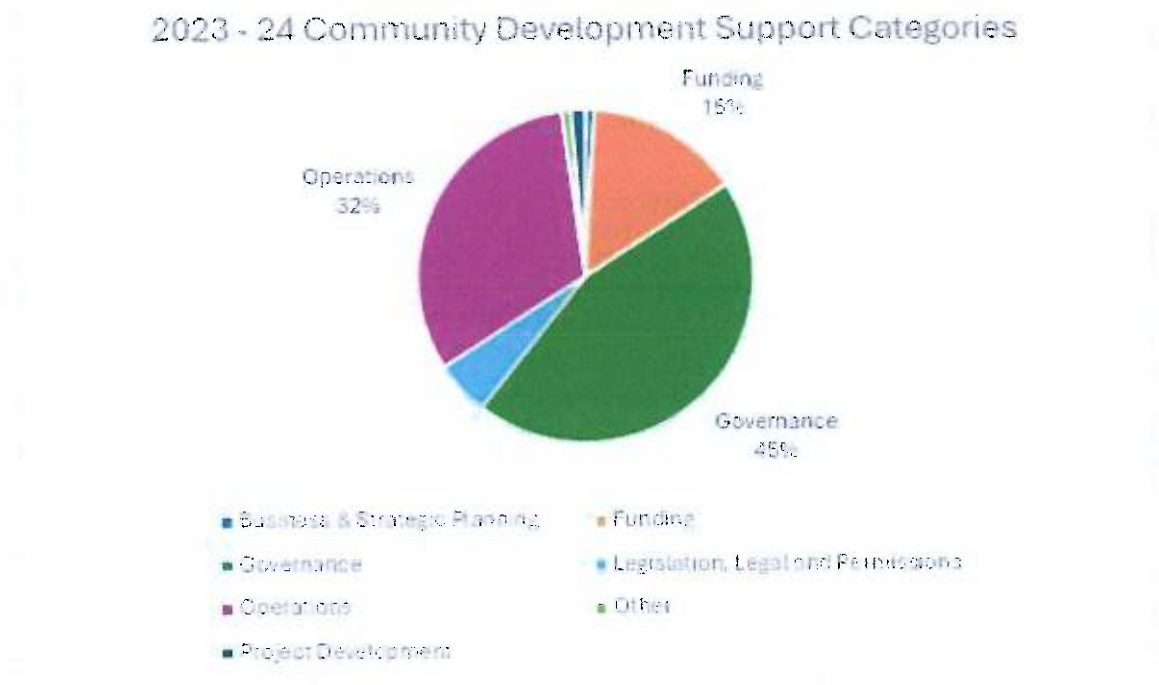
Support may link to a wide range of things and our knowledgeable and experienced team regularly tackle issues and queries around governance, funding, policies, incorporation, Charity Commission rules and regulations, land use and much more from individuals starting up a group or VCSE organisation to established VCSE's.

Despite, or possibly because of, the uncertainties facing many of our community assets the Community Development Team remained busy. Many of the queries in 2023-24 related to governance issues and operational queries. Along with funding, these have been the three biggest areas of the Team's work with an increase in the complexity of cases over the past year.

In addition to the 558 Community Development support cases opened in the 2023-24 financial year CAN continued with 46 cases, i.e. those opened in previous financial years, creating a total of 604 cases in 2023-24. An increase of 6% on the previous financial year where 503 Community Development support cases were opened, with CAN continuing with 69 cases of support, creating a total of 572 cases.

Community Action Norfolk
Company Limited by Guarantee
Trustees' annual report (incorporating the directors' report) (continued)
Year ended 31 March 2024

Achievements and performance (continued)



During the 2023-24 financial year CAN had 250 members, compared to 241 members in the 2022-23 financial year (an increase of 4%).

We also supported 240 Village Halls including 19 applications for the Jubilee Village Hall fund (3 successful claims attracted more than £50,000 for projects worth more than £250,000).

The team have delivered 16 training sessions to more than 190 people in areas as diverse as play area inspections, menopause in the workplace, Trustee roles and responsibilities, DBS checks, cybersecurity for VCSEs, First Aid, safeguarding, and wellbeing in the workplace. In addition to these sessions our Community Development Team delivered 14 training sessions directly to groups as paid for sessions, or part of larger packages of paid-for work such as converting to an incorporated structure.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

The Community Development Team provide free support for members and non-members alike but more intensive support is often needed and this paid for support contributes a significant element of our income. Members have additional support time available, and membership remains an important part of our income.

Supporting West Norfolk

We have a long history of support in West Norfolk and have continued to provide additional services throughout the year. A dedicated Locality Manager ensures exceptional links into the VCSE sector and communities for the Borough, and provides valuable intelligence and sector analysis for the Norfolk and Waveney Integrated Care Board ensuring that the sharing of information is targeted, followed up and adapts to the needs of the sector.

We have participated in 160 online or in-person meetings, forums or events connected with our engagement and representation role.

We have supported 170 separate Community Development cases, helping to support and maintain organisational resilience in the sector in West Norfolk.

CAN have organised training, workshop events, and forums engaging at least 430 West Norfolk participants.

We have delivered nine West Norfolk VCSE Hub sessions, attended by 253 people (increase of 19%), providing valuable opportunities for networking and connecting organisations and professionals across sectors.

We shared information and data across all sectors to more than 210 West Norfolk VCSE Hub subscribers and to many more organisations and individuals in West Norfolk through our CAN mailings and communications.

Empowering Communities

In keeping with our collaborative approach, we became part of the Empowering Communities Partnership in late 2021. The Empowering Communities Partnership is delivered by key infrastructure organisations in Norfolk. Working with Voluntary Norfolk and supported by strategic partners Norfolk Community Foundation, Norfolk Community Advice Network (NCAN) and FUSE Norwich, the Empowering Communities Partnership seeks to deliver an improved infrastructure offer for Norfolk.

Our commitment to the Voluntary, Community and Social Enterprise sector in Norfolk is to deliver:

- a good, easy to access, universal offer of support
- targeted specialist support in response to VCSE needs.

This has brought an unprecedented level of cooperation across our respective organisations and is delivering impactful and streamlined support to the sector as a whole. Together we are sharing learning, delivering training and providing best practice sessions for the sector through a single point of access. This is despite the fact funding was reduced during the year.

This is funded by Norfolk County Council and will work collaboratively to bring additional resources into the VCSE sector in Norfolk.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Priority 3 - Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future

North Norfolk advice for community assets

As part of our work supporting Sheringham Shoal Wind Farm funding we were commissioned to provide Support for North Norfolk Village halls linked to energy audits, identifying options for energy savings and funding. Although take up was small supporting 6 halls we have been able to create a range of resources and developed a delivery package that we will roll out next year.

Delivering utilities/energy advice and support

Our partnership with Anglian Water and the Citizens' Advice Bureau funded Big Energy Saving Network, has brought in more than £12,000 and has supported us to deliver training, educational and behavioural change activities in communities, and worked with professionals on fuel poverty and water usage ensuring a coordinated approach across the region. It has provided us with an opportunity to support more than 12 Beat the Bill support sessions in West Norfolk reaching more than 300 people.

Our partnership with the DEFRA (The Department for Environment, Food and Rural Affairs) and across the ACRE (Action with Communities in Rural England) network helps support our work with rural communities, enhances our delivery through sharing of best practice and allows us to inform a national policy agenda on key issues that affect our communities.

We continue to attend national and regional intelligence and support groups to ensure that our work remains relevant and to access and inform the best practice available.

Cybersecurity, GDPR and small charities

One of the challenges of modern life has been the ever-present threat of Cyber-attacks, and IT fraud and small charities are particularly vulnerable to this. To help charities remain vigilant and aware we have updated our training support and offered sessions on cybersecurity scams and provided regular posts outlining the current threats. We remain an active member of the Norfolk Against Scams Partnership and have delivered several workshops to the wider VCSE sector, reaching more than 30 organisations across Norfolk and keeping many more informed about scams and issues.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Financial review

Within unrestricted funds, income amounted to £249,211 (2023: £295,064) and expenditure of £411,115 (2023: £350,459) resulting in net expenditure before transfers of £161,904 (2023: £55,395).

Income within restricted funds totalled £347,870 (2023: £270,668) and expenditure of £268,091 (2023: £269,763) resulting in net income before transfers of £79,779 (2023: £905).

Principal funding sources

The Charity receives funding from statutory bodies in the form of service level agreements along with income from various Charitable Funds towards specific projects.

Reserves Policy

In accordance with recommended practices the Trustees have determined that unrestricted reserves must be maintained at a level sufficient to cover all liabilities that could reasonably be estimated should the Charity be wound up. In addition, the Trustees have agreed a policy to increase reserves to a point where all contingent liabilities are covered and a minimum of six months core running costs are held.

At 31 March 2024 total reserves amounted to £283,218 (2023: £365,343) of which unrestricted reserves were £117,942 (2023: £279,846) and restricted funds totalled £165,276 (2023: £85,497). Free reserves, excluding long term liabilities, amounted to £112,861 (2023: £271,829), with the minimum required level of reserves calculated at £221,395.

The trustees have given due care and attention to the going concern assumption in light of the loan arising from the pension liability. That liability has been structured in such a way as to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension liability in the next year is £23,802. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

Pension Deficit

With the final member of our Local Authority Defined Benefit Pension Scheme retiring in April 2012 the deficit in the scheme crystallised. Community Action Norfolk was able to negotiate a repayment plan with Norfolk Pension Services. With the scheme now crystallised the liability is fixed and cannot increase providing a degree of certainty to the organisation. The staged repayment plan provides an affordable way for Community Action Norfolk to continue to repay this liability whilst minimising the impact on Community Action Norfolk's delivery. This is due to be repaid in full by October 2024 and the outstanding debt for 2023/24 is £23,505.

Investments

At 31 March 2024 the charity had an investment of £1,000 (before impairment losses) in Thinking Rural Community Interest Company, the subsidiary undertaking, and a £3,000 investment in Cirican LLP.

The object of Cirican LLP is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Moving Forward: A new Strategy for a New Era

Alongside our delivery priorities we have sought to maximise learning from our pandemic experience, particularly in terms of the use of digital tools to assist our delivery. We have also put in place plans to safeguard our own resilience, recognising a significantly challenging year which saw us use reserves to maintain the levels of support needed across our Community Development teams.

For three years we have operated under an emergency strategy designed to complement the needs of the county and our focus in supporting the changing and challenging landscape. However, reflecting on the demands faced by communities and VCSE organisations moving forward has driven a review of our priorities leading to a refresh of our strategy.

Driven by the Board of Trustees and developed in collaboration with our employed staff and stakeholders, the new strategy and associated action plan highlights CAN's new priorities which reflect the changing environment in which we find ourselves, and are based on us remaining an independent, but collaborative partner within Norfolk's voluntary and community sector.

The pandemic, cost of living crisis and war in Ukraine have all impacted on our society hugely and often in ways we are still learning to manage. They have driven a new era of collaboration, and a recognition that together we can make things happen. We will seek to capitalise on this and harness the value of connecting people and services across Norfolk. As well as renewing our commitment to support people to make a positive difference.

We recognise that stronger communities result in improved health benefits, with Health and Social Care reforms refocussing on place, and a greater recognition that a community needs support if it is to thrive.

Climate Change and the cost of living crisis has drawn our attention to the need to be more sustainable and to work towards greater sustainability in communities and in our daily lives. Fairness, rural inequalities, fuel poverty, the importance of green spaces have all been part of CAN's work for many years and this seems the perfect time to consolidate that work and provide a more coherent offer to help communities to become environmentally aware and more able to develop greener solutions for the future.

Our priorities for the next three years can be summarised as:

1. Harnessing the value of connected people and services in the communities of Norfolk.
2. Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk.
3. Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future.

Community Action Norfolk is an independent charity whose long term focus is building a stronger, fairer Norfolk. We do this through support, empowerment and strategic partnership with local voluntary, community, social enterprise organisations as well as other key stakeholders.

We strive to be professional, approachable, friendly, trusted, knowledgeable, connected and inclusive at all times.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing Document

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1. The charity has obtained the consent of the Registrar of Companies to be exempt from the requirements to use the word 'Limited' in its name.

The Memorandum and Articles of Association of the company are the governing documents of the charity which define the activities, responsibilities and powers of the Trustees.

Trustees

The Board of Trustees comprises of up to nine directly elected Trustees with the option for the Board to co-opt an additional three Trustees. Currently there are seven trustees.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses can be found under note 12. Trustees are required to disclose all relevant interests at the beginning of each meeting.

Induction and Training

All Trustees, on appointment, are given an Induction Pack which provides comprehensive support, opportunities for training and detailed Role Descriptions, the Code of Conduct for Trustees and the Memorandum and Articles of Association of the Charity.

Newly appointed Trustees are invited to visit Signpost House for an informal meeting with the Chief Executive Officer and to meet staff members.

All Trustees are invited to induction training on such issues as the management accounts, the responsibilities of Trustees, etc. A variety of events and other techniques are used to keep the Trustee Board in contact and informed with the activities of the staff team.

Organisational Structure

The Board of Trustees is responsible for the governance of the Charity, including developing and reviewing the policies of the organisation, ensuring that it works within the law and operates in accordance with its objects and rules defined in the Memorandum and Articles of Association of the Charity. The Board is also responsible for ensuring that the assets and resources of the Charity are managed properly.

The Board currently has no formal sub-committees although Quality, Audit and Remuneration remain standing items on the agenda.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Thinking Rural Community Interest Company

The Board of Trustees appoints all its Members of the Board to Community Action Norfolk's trading arm Thinking Rural Community Interest Company as Company Directors.

Thinking Rural has held a long-standing intercompany debt and it has been decided that this debt needs to be written off and Thinking Rural closed down as it is no longer able to generate a profit. It was originally linked to work done to support services we no longer provide. The board have voted to close the Thinking Rural CIC. See accounts for additional details.

Delegated Authority

The Board has delegated the responsibility for the day to day operations of the Charity to the Chief Executive Officer. This includes managing all staff, ensuring that the budget is adhered to, administration of all aspects of the organisation, negotiations with funders and other stakeholders for support, and representation on outside bodies.

Relationships With Other Charities

The Charity has no divisional or branch structure. It is affiliated to Action for Communities in Rural England (ACRE, Registered Charity No. 296434).

Pay Policy for Senior Staff

The Trustees consider the Board of Directors, who are the charity's Trustees, and the senior management team, comprising the key management personnel of the charity, in charge of directing and controlling, running and operating Community Action Norfolk on a day to day basis.

All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 12 and 23 to the accounts.

The pay of all staff is reviewed by the Trustees and consideration is given to annual cost of living increases as well as broader reviews of pay and conditions when appropriate.

In view of the nature of the Charity, the Trustees seek suitable advice to benchmark against pay levels in other similar organisations. In reviewing this information Trustees seek to balance offering a competitive market pay, with organisational affordability and the recruitment and retention of high quality staff.

Risk Management

The Charity undertakes a full organisational risk assessment covering governance, operational, financial, and external risks which it reviews annually (or more frequently when needed). Ongoing monitoring of all risk takes place and the Board is provided with updates and exception reports for each Board meeting.

We have taken a particularly close look at risks pertaining to the difficult year in 2022-23 and have put steps in place to reduce any additional losses in the coming year. This has included the revision of some contracts with suppliers and reducing staffing levels (through natural wastage) and increasing the range of contracts.

In addition, we have successfully completed the Data Protection and Security Toolkit for NHS to ensure we have adequate protections in place against cybercrime and fraud.

Key risks from the register from 2023 include:

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Risk	Mitigation
Vulnerability of existing funding much of which is due for recommissioning in 2024/25	Seek additional funding opportunities. Begin negotiating renewal early.
Challenges of short-term funding and lack of opportunities linked to preventative support and infrastructure in current climate.	See above. Develop wider range of activities we can deliver including paid community development options and health support.
Pressures on income from external factors - fuel price impacting Thinking Fuel income, loss of income for training room hire due to technology changes (Teams/Zoom).	Explore long term contracts on room hire. Alternate room uses and develop hire fees structure. Better marketing.
Need to renew website and CRM in next two years.	Applications to funders for support. Negotiate phased support through suppliers.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Indemnity Insurance

The Charity pays an annual premium in respect of professional indemnity insurance. This policy protects the Charity from loss arising from neglect or defaults of Directors/Trustees, employees or agents and indemnifies Directors/Trustees and other officers against the consequences of most neglect or fault on their part.

Fundraising standards information

Our approach to fundraising activities:

Community Action Norfolk does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via trading or subsidiary third parties. The Trustees are though pleased to receive unsolicited gifts and legacies from supporters who generously support our work. Our financial model is built around income from grants, contracts, membership fees and traded services. The Trustees have no plans to actively fundraise from the public at this time. We make every effort to ensure all of our activity is conducted legally and ethically.

Trustees' responsibilities statement

The Trustees, who are also directors for the purposes of company law, 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under Company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 applicable Charities SORP 2019 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

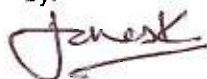
- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution to reappoint Lovewell Blake LLP as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 24 Oct 2024 and signed on behalf of the board of trustees by:



Mr J Kearns
Trustee

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

Year ended 31 March 2024

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2024 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 Companies Act 2006.

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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2024

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors report prepared for the purposes of company law for the financial year, for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of operations and reviewing accounting estimates for bias.

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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk *(continued)*

Year ended 31 March 2024

A further description of our responsibilities is available on the FRC's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

20/12/2024

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	10,158	2,000	12,158	8,441
Charitable activities	6	202,710	345,870	548,580	511,256
Other trading activities	7	35,097	—	35,097	45,992
Investment income	8	1,246	—	1,246	43
Total income		<u>249,211</u>	<u>347,870</u>	<u>597,081</u>	<u>565,732</u>
Expenditure					
Expenditure on charitable activities	9	(411,115)	(268,091)	(679,206)	(620,222)
Total expenditure		<u>(411,115)</u>	<u>(268,091)</u>	<u>(679,206)</u>	<u>(620,222)</u>
Net expenditure and net movement in funds		<u>(161,904)</u>	<u>79,779</u>	<u>(82,125)</u>	<u>(54,490)</u>
Reconciliation of funds					
Total funds brought forward		279,846	85,497	365,343	419,833
Total funds carried forward		<u>117,942</u>	<u>165,276</u>	<u>283,218</u>	<u>365,343</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 25 to 38 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Balance sheet

31 March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	13		2,081		4,017
Investments	14		3,000		4,000
			5,081		8,017
Current assets					
Debtors	15	104,386		135,702	
Cash at bank and in hand		273,533		278,522	
		377,919		414,224	
Creditors: Amounts falling due within one year	16	(99,782)		(56,898)	
Net current assets			278,137		357,326
Total assets less current liabilities			283,218		365,343
Net assets			283,218		365,343
Funds of the charity					
Restricted funds			165,276		85,497
Unrestricted funds			117,942		279,846
Total charity funds	19		283,218		365,343

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24.04.2024 and are signed on behalf of the board by:


Mr. J. Kearns
Trustee

Company registration number: 03190820

The notes on pages 25 to 38 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	(82,125)	(54,490)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,967	2,624
Other interest receivable and similar income	(1,246)	(43)
Loss on disposal of tangible fixed assets	—	2,320
Interest payable	37,970	575
Impairment loss on investments	1,000	—
<i>Changes in:</i>		
Trade and other debtors	31,316	4,017
Trade and other creditors	38,985	729
Cash generated from operations	28,867	(44,268)
Interest paid	(37,970)	(575)
Interest received	1,246	43
Net cash used in operating activities	<u>(7,857)</u>	<u>(44,800)</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,031)	(3,239)
Net cash used in investing activities	<u>(1,031)</u>	<u>(3,239)</u>
Cash flows from financing activities		
Repayment of borrowings	3,899	(29,286)
Net cash from/(used in) financing activities	<u>3,899</u>	<u>(29,286)</u>
Net decrease in cash and cash equivalents	<u>(4,989)</u>	<u>(77,325)</u>
Cash and cash equivalents at beginning of year	278,522	355,847
Cash and cash equivalents at end of year	<u>273,533</u>	<u>278,522</u>

The notes on pages 25 to 38 form part of these financial statements.

Community Action Norfolk
Company Limited by Guarantee
Notes to the financial statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Ambassador Way, Greens Road, Dereham, Norfolk, NR20 3TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have given due care and attention to the going concern assumption in light of the loan arising from the pension liability referred to in note 16 and the Trustees Annual Report. The charity has negotiated a repayment plan to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension liability in the next year is £23,802. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Income *(continued)*

- Donation income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Income from other trading activities is accounted for when earned.

- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals 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:

- expenditure on charitable activities 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 expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

Items with a value below £500 are not capitalised as fixed assets.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Depreciation

Depreciation is provided on all tangible fixed assets so as to write off the cost less estimated residual value over their anticipated useful lives, as follows:

Telephone Equipment	-	Over 5 years
Computer Equipment	-	Over 3 years
Equipment	-	Over 5 years

Investments

Investments consist of shares held in the subsidiary company and other investments, these are stated at cost.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surpluses on a straight line basis over the period of the lease.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Trust donations	538	–	538
Core grants	–	2,000	2,000
Subscriptions			
Subscriptions	9,620	–	9,620
	<u>10,158</u>	<u>2,000</u>	<u>12,158</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Trust donations	153	–	153
Core grants	–	–	–
Subscriptions			
Subscriptions	8,288	–	8,288
	<u>8,441</u>	<u>–</u>	<u>8,441</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Supporting Communities	93,360	223,399	316,759
Advocacy	64,777	6,580	71,357
Fairness	44,573	115,891	160,464
	<u>202,710</u>	<u>345,870</u>	<u>548,580</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Supporting Communities	143,842	161,834	305,676
Advocacy	63,749	–	63,749
Fairness	32,997	108,834	141,831
	<u>240,588</u>	<u>270,668</u>	<u>511,256</u>

Included in charitable activities is Government funding of £355,006 (2023: £386,923).

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Office sub-let and room hire	21,233	21,233	20,200	20,200
Thinking Fuel	11,924	11,924	17,418	17,418
Secretariat services	1,940	1,940	8,374	8,374
	<u>35,097</u>	<u>35,097</u>	<u>45,992</u>	<u>45,992</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Interest from bank accounts and short term deposits	1,246	1,246	43	43

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Supporting Communities	260,263	66,668	326,931	323,354
Advocacy	68,959	25,881	94,840	76,181
Fairness	129,286	22,341	151,627	175,281
Governance costs	—	105,808	105,808	45,406
	<u>458,508</u>	<u>220,698</u>	<u>679,206</u>	<u>620,222</u>

Expenditure on charitable activities includes restricted expenditure amounting to £256,757 (2023 - £269,769).

Analysis of support costs

	2024	2023
	£	£
Communications and staff training	3,907	7,043
Establishment costs	109,402	112,668
Staff travel	1,581	915
Governance costs	105,808	45,406
	<u>220,698</u>	<u>166,032</u>

Expenditure on support costs includes restricted expenditure amounting to £11,334 (2023 - £21,211)

Analysis of governance costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Employment costs	30,334	30,334	31,059	31,059
Finance costs in respect of pension liability	37,970	37,970	575	575
Communications and staff training	2,385	2,385	5,612	5,612
Establishment costs	8,150	8,150	7,431	7,431
Staff travel	965	965	729	729
Bad debts	25,004	25,004	—	—
Impairment of investment	1,000	1,000	—	—
	<u>105,808</u>	<u>105,808</u>	<u>45,406</u>	<u>45,406</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,967	2,624
Operating lease costs - land and buildings	39,000	39,000
Operating lease costs - equipment	1,775	2,232
Auditor's remuneration - Audit of the financial statements	15,376	14,150
Loss on disposal of fixed assets	—	2,320

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	290,088	304,784
Social security costs	22,270	24,518
Employer contributions to pension plans	21,061	22,266
	<u>333,419</u>	<u>351,568</u>

The average head count of employees during the year was 10 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Chief executive	1	1
Locality manager	1	1
Project workers	6	8
Administration	2	1
	<u>10</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel remuneration amounted to £103,637 in respect of two employees (2023: £101,029 in respect of two employees).

12. Trustee remuneration and expenses

The trustees received no emoluments and had no expenses reimbursed during either the current or previous year.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

13. Tangible fixed assets

	Telephone Equipment £	Computer Equipment £	Equipment £	Total £
Cost				
At 1 Apr 2023	7,947	15,302	23,814	47,063
Additions	—	1,031	—	1,031
At 31 Mar 2024	7,947	16,333	23,814	48,094
Depreciation				
At 1 Apr 2023	7,947	12,261	22,838	43,046
Charge for the year	—	2,697	270	2,967
At 31 Mar 2024	7,947	14,958	23,108	46,013
Carrying amount				
At 31 Mar 2024	—	1,375	706	2,081
At 31 Mar 2023	—	3,041	976	4,017

14. Investments

	Shares in group undertakings £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2023	1,000	3,000	4,000
Additions	—	—	—
At 31 Mar 2024	1,000	3,000	4,000
Impairment			
At 1 Apr 2023	—	—	—
Disposals	—	—	—
Impairment losses	(1,000)	—	(1,000)
At 31 Mar 2024	(1,000)	—	(1,000)
Carrying amount			
At 31 Mar 2024	—	3,000	3,000
At 31 Mar 2023	1,000	3,000	4,000

All investments shown above are held at valuation.

The Investment in Subsidiary Undertaking relates to a 100% share in the issued share capital of Thinking Rural Community Interest Company, a company registered in England and Wales (company registration number 06361946). The capital and reserves of Thinking Rural Community Interest Company were £46,809 in deficit, while a profit of £90 was reported for the year ended 31 March 2023.

Other investments relates to a £3,000 investment into Cirican LLP. The object of Cirican is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

15. Debtors

	2024	2023
	£	£
Trade debtors	36,200	30,993
Amounts owed by group undertakings	19,281	19,281
Prepayments and accrued income	48,905	85,025
Other debtors	—	403
	<u>104,386</u>	<u>135,702</u>

16. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Loan in relation to defined benefit pension deficit	23,505	19,606
Trade creditors	38,201	8,823
Accruals and deferred income	19,447	16,583
Social security and other taxes	6,652	6,722
Other creditors	11,977	5,164
	<u>99,782</u>	<u>56,898</u>

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months.

The other creditor balance of £11,977 (2023: £5,164) relates to funds held as agent on behalf of third parties. During the year income of £45,154 (2023: £10,016) was received by the charity as agent and expenditure of £38,341 (2023: £14,505) was paid out by the charity as agent on behalf of third parties.

17. Deferred income

	2024	2023
	£	£
At 1 April 2023	60	—
Amount released to income	(60)	—
Amount deferred in year	508	60
At 31 March 2024	<u>508</u>	<u>60</u>

Deferred income comprises the advanced receipt of income for room hire. In the previous year deferred income related to the advance receipt of income in respect of charitable activities.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,061 (2023: £22,266).

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	<u>279,846</u>	<u>249,211</u>	<u>(411,115)</u>	<u>—</u>	<u>117,942</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	<u>332,701</u>	<u>295,064</u>	<u>(350,459)</u>	<u>2,540</u>	<u>279,846</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Big Energy Saving Network	—	1,015	—	—	1,015
The National Lottery Community Fund - Reaching Communities / Partnerships	—	—	—	—	—
The National Lottery Community Fund - RC London and South East Region	10,686	55,625	(42,821)	—	23,490
Norfolk County Council - Social Isolation	76,069	231,268	(180,413)	—	126,924
Macmillan Intervention	(1,258)	42,875	(44,174)	—	(2,557)
Norfolk Community Foundation: Sheringham	—	—	—	—	—
Shoal Community Fund	—	8,507	—	—	8,507
ACRE	—	6,580	(683)	—	5,897
Paul Bassam Charitable Trust	—	2,000	—	—	2,000
	<u>85,497</u>	<u>347,870</u>	<u>(268,091)</u>	<u>—</u>	<u>165,276</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Big Energy Saving Network	—	3,383	(3,383)	—	—
The National Lottery Community Fund - Reaching Communities / Partnerships	31,471	—	(31,148)	(323)	—
The National Lottery Community Fund - RC London and South East Region	15,028	53,000	(56,311)	(1,031)	10,686
Norfolk County Council - Social Isolation	40,633	214,285	(178,849)	—	76,069
Macmillan Intervention	—	—	(72)	(1,186)	(1,258)
Norfolk Community Foundation: Sheringham	—	—	—	—	—
Shoal Community Fund	—	—	—	—	—
ACRE	—	—	—	—	—
Paul Bassam Charitable Trust	—	—	—	—	—
	<u>87,132</u>	<u>270,668</u>	<u>(269,763)</u>	<u>(2,540)</u>	<u>85,497</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

The Big Energy Saving Network funding has been received in relation to the provision of energy advice to consumers.

Funding has been received from The National Lottery Community Fund - RC London and South East Region in relation to the Good Neighbourhood Network.

Norfolk County Council has provided funding towards the aim of significantly reducing Social Isolation and Loneliness across Norfolk. The prior year transfer of £1,031 to General Funds related to the purchase of a fixed asset.

Macmillan Intervention - Funding will be provided to fund the establishment of a Macmillan Intervention: Community Action Suffolk and Community Action Norfolk Talking About Cancer Together. The deficit balance at the year end relates to payroll costs incurred in the current year which will be reimbursed in the new financial year. The prior year transfer of £1,186 to General Funds related to the purchase of a fixed asset.

Norfolk Community Foundation: Sheringham Shoal Community Fund - Funding has been received in relation to the Village Hall Energy Support Package Pilot project.

ACRE - Funding has been received in relation to the Rural Housing Enablers Programme.

Paul Bassam Charitable Trust - Funding has been provided towards the update of the Charity website and connected client management system.

Prior year funding

The National Lottery Community Fund - Reaching Communities / Partnerships has provided funding for the Healthy Communities Together project which is aimed at the proactive engagement of vulnerable individuals. The prior year transfer of £323 relates to the underspend on the project which the Charity was permitted to retain.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

Year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,081	—	2,081
Investments	3,000	—	3,000
Net current assets	112,861	165,276	278,137
	<u>117,942</u>	<u>165,276</u>	<u>283,218</u>

Year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,017	—	4,017
Investments	4,000	—	4,000
Net current assets	271,829	85,497	357,326
	<u>279,846</u>	<u>85,497</u>	<u>365,343</u>

21. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	278,522	(4,989)	273,533
Debt due within one year	(19,606)	(3,899)	(23,505)
	<u>258,916</u>	<u>(8,888)</u>	<u>250,028</u>

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	43,622	30,033
Later than 1 year and not later than 5 years	159,528	—
	<u>203,150</u>	<u>30,033</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

23. Related parties

Marion Coleman, a trustee, is also trustee of West Norfolk Carers, while Jane Evans, also a trustee, is the Chief Executive Officer. During the year membership income of £Nil (2023: £20) was received from West Norfolk Carers.

Janice Minns, a trustee, was also a trustee of The Purfleet Trust Resettlement Project (King's Lynn) Limited until 27 September 2022. In the previous year membership income of £50 was received from The Purfleet Trust Resettlement Project (King's Lynn) Limited.

During the year the following transactions were undertaken with Thinking Rural Community Interest Company, a wholly owned subsidiary of Community Action Norfolk:

	2024 £	2023 £
Balance due from the subsidiary undertaking at the year end	46,281	46,281
Provision against balance due from subsidiary undertaking	27,000	27,000

Accounts

COMPANY REGISTRATION NUMBER: 03190820

CHARITY REGISTRATION NUMBER: 1056750

**Community Action Norfolk
Company Limited by Guarantee
Financial statements
31 March 2023**

Community Action Norfolk

Company Limited by Guarantee

Financial statements

Year ended 31 March 2023

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Independent auditor's report to the members	15 to 18
Statement of financial activities (including income and expenditure account)	19
Balance sheet	20
Statement of cash flows	21
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Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

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 Companies Act 2006 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 UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Community Action Norfolk
Charity registration number	1056750
Company registration number	03190820
Principal office and registered office	Signpost House Ambassador Way Greens Road Dereham Norfolk NR20 3TL

The trustees

The trustees who served during the year and at the date of approval were as follows:

	Ms M Coleman Ms J Evans Mr J Kearns (Chair) Ms J Minns Mr A Nutile Mr C Tombs
Company secretary	Mr R Martin
Chief executive	Mr R Martin
Auditor	Lovewell Blake LLP Chartered accountants & statutory auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Bank of Scotland 3 Queen Street Norwich Norfolk NR2 4SG

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Community Action Norfolk's (CAN) objectives as set out in its Memorandum and Articles of Association are:

- The advancement of education, protection of health and the relief of poverty, distress and sickness;
- In the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same; and
- To that end to bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.

There have been no changes to the objects since the last report. The trustees have also given consideration to the charity's activities and have assured themselves that the organisation is acting within its objectives and in the best interests of furthering them.

Public Benefit

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Specifically in response to the two key principles outlined by the Charity Commission:

There must be an identifiable benefit or benefits

Our community support assists community organisations helping them operate legally, develop their ideas, improve their sustainability and maximise their benefits. They in turn provide tangible benefits for their target community or sub-sets of that community.

In addition, some of our projects provide direct support to individuals to improve their situation.

Leading Voluntary, Community and Social Enterprise (VCSE) Engagement in Norfolk and working to ensure fair outcomes for all helps identify issues faced by those at a disadvantage. It helps further the objectives and highlights the concerns of the VCSE sector in Norfolk who themselves work for the benefit of significant constituent groups. Through our engagement work we also bring organisations and individuals together to help identify and deliver solutions to the challenges we collectively face.

This work relates strongly to our charitable objectives by both reducing distress directly, through a variety of methods, and working with others to do so. The scale and impact of this work is highlighted below.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Benefit must be to the public, or section of the public

The benefits of our activities are to the general public either directly, through community organisations or through partnership work. Where limits exist they are not unreasonably restrictive.

The availability of our services can be limited by the availability of resources. Specific projects may be limited in their geographical focus or on the eligibility of beneficiaries. Where this is the case, it is done on the basis of identified need or other legitimate prioritisation made by us or by partners organisations.

We operate a charging policy to beneficiaries in some circumstances. In such cases charges are designed to be affordable. In general we work with partners to secure the necessary resources for our delivery work.

Our work falls within the boundaries of the county of Norfolk but is complimented by similar work provided by sister organisations in neighbouring counties and across the country. Cooperation exists between Rural Community Councils on a local, regional and national level across delivery, policy and strategy. We work with local partners to address issues across Norfolk as a whole.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance

A Challenging Year

As we moved into 2022 we were aware that we faced many challenges. The sector we work so hard to support was struggling to cope with increased workloads and reduced funding, whilst coming to terms with new working patterns, reduced or changing volunteering and uncertainty at every corner.

These new challenges are creating both negative and positive impacts on the services our sector now provides and are especially impacting on the way we now resource and deliver them.

Many of our traditional income sources were being impacted by changes, room hire decimated as people moved to online training, reduction in oil revenues from our bulk buying scheme due to fluctuating market prices, increased competition, staff retention challenges as people sought more job security, difficulties recruiting staff and volunteers and of course the challenge of meeting the demands of an ever increasing number of support requests.

We have responded in the only way we know how - brilliantly!

We still don't have the answers, but we do have an exceptional team of people who were more than willing to bring their expertise and creativity as we face the same challenges as so many of the people seeking our help.

Responding to nearly 700 enquiries, working with communities and organisations delivering nearly 600 support cases (a 15% increase on the previous year), increasing social isolation support by 25%, reaching 400 people across Breckland and North Norfolk and still receiving 98% of our feedback as good to excellent.

We have continued to support more than 20 Good Neighbour Schemes across Norfolk and led on the development of a regional support network, providing significant strategic input across Norfolk and beyond.

We are still seeing significant changes in the external environment, as commissioning and funding environments continue to evolve with the development of Integrated Care Systems, the loss of European funding and a shifting focus to NHS and Social Care issues.

We are learning lessons as we move forward and will continue to support organisations as they navigate this changing environment while refocusing our attention on developing connected, resilient communities, working with statutory and VCSE partners to create a fairer and more resilient Norfolk for all.

We continue to be committed to the Empowering Communities Partnership, between Voluntary Norfolk, Community Action Norfolk (CAN), Norfolk Community Foundation (NCF), FUSE Norwich and Norfolk Community Advice Network (NCAN) and believe this offers both additionality and an increased focus on networking and support opportunities given that where partnership and collaboration works it is always the best way forward.

Achievements

CAN responded rapidly and effectively to the needs of our communities. This bought time to allow other responses to be put in place and handled a significant level of demand that would have overwhelmed other services.

Support has been holistic and across many agenda and services. Ranging from 560+ Community Development queries, to facilitating the VCSE sector to share information and concerns through network meetings and adhoc VCSE sessions linked to Covid-19, Ukraine refugees and the emerging cost of living and fuel costs crisis.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Mutual Aid and the rise of Good Neighbour Network

Support for Mutual Aid and Good Neighbour Schemes has become a cornerstone of our activity at grassroots level. Providing information, support and training to ensure newly emerging groups are supported and safe.

Although we have supported the development of schemes for more than 10 years we were able to secure additional funding in 2021 and have steadily increased both the number of schemes and the resources and training support to meet their needs. By October 2022 we had increased the number of schemes in Norfolk from 14 to 22, developed a dedicated website and making the Network available to other related organisations (Mutual Aid Groups, Men's Sheds etc).

As part of our Lottery funding, we have continued to develop our relationships with other Networks across the country with the aim of improving relationships and creating a unified approach to developing Good Neighbour Schemes nationally. This continues to develop.

These groups have recorded more than 440 registered volunteers during the year. By the end of 2022/2023 we were recording more than 9,000 requests for help in that year. This is a minimum as many schemes have not provided a breakdown of help provided.

Unfortunately, we have also seen a decline in the number of volunteers and coordinators available and some of our well-established schemes have felt the need to close. We have reviewed our support and continue to look for ways to improve communication and are setting up regular review sessions to catch issues early.

www.norfolkgoodneighbours.org.uk

Empowering Communities Partnership

In keeping with the collaborative approach we became part of the Empowering Communities Partnership in late 2021. The Empowering Communities Partnership is delivered by key infrastructure organisations in Norfolk. Working with Voluntary Norfolk and Norfolk Community Foundation and supported by strategic partners, Norfolk Community Advice Network (NCAN) and FUSE Norwich, the Empowering Communities Partnership seeks to deliver an improved infrastructure offer for Norfolk.

Our commitment to the VCSE sector in Norfolk is to deliver:

- a good, easy to access, universal offer of support
- targeted specialist support in response to VCSE needs.

This has brought an unprecedented level of cooperation across our respective organisations and is delivering impactful and streamlined support to the sector as a whole. Together we are sharing learning, delivering training and providing best practice sessions for the sector through a single point of access.

This is funded by Norfolk County Council and we will work collaboratively to bring additional resources into the VCSE sector in Norfolk.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Community Development

Support may link to a wide range of things and our knowledgeable and experienced team regularly tackle issues and queries around governance, funding, policies, incorporation, Charity Commission rules and regulations, land use and much more from individuals starting up a group or VCSE organisation, to established VCSE's. As a result of which the Community Development team provides a wide range of advice and guidance.

Despite, or possibly because of, the uncertainties facing many of our community assets the Community Development team remained busy, with many of the queries in 2022/23 relating to governance issues and operational queries.

We started the year carrying over 69 cases from the previous year and have gone on to add a further 503 support cases opened in the 2022-23 financial year. A total of 572 cases and an increase of 15% on the previous year (475 support cases opened with 19 cases carried over creating a total of 494 cases in 2021-22).

Membership also increased, by nearly 10%, with 241 CAN members during the 2022-23 financial year (previously 220).

In addition, the team have delivered 30 training sessions to more than 180 people in areas as diverse as bereavement, play area inspections, energy advice, funding support, county lines, governance, trustee support, cybersecurity for VCSE, scams awareness, safeguarding and volunteer management.

The Community Development team provide this free support for members and non-members alike, but more intensive support is often needed and this paid for support contributes a significant element of our income. Members have additional support time available, and membership remains an important part of our income.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Combatting Social Isolation

The Social Isolation agenda was widened at the beginning of the year as Social Prescribing transferred to Primary Care Networks (PCN's) and District control. We have successfully delivered the Social Isolation and Loneliness support working with our partner, Future Projects. Initially a two year project funded by Norfolk County Council, the project supports 4 Life Connectors, 2 Coordinators and a P/T Communications Officer across Breckland and North Norfolk and has been renewed for a third year.

In 2022/23 we supported 400 clients across North Norfolk and Breckland, providing a range of services from befriending to supporting them to access services in their community. As well as more than 500 hours of volunteer time in each district, delivering a range of activities (coffee mornings, game days etc).

Supporting West Norfolk

We have a long history of support in West Norfolk and have continued to provide additional services throughout the year. A dedicated locality officer ensures exceptional links into the VCSE sector and communities for the Borough Council and Clinical Commissioning Groups (now Integrated Care System).

We have provided more than 200 community development cases in this area alone. More than 380 participants working in West Norfolk attended more than 30 online training sessions, events or forums delivered or facilitated by CAN. This included nine West Norfolk VCSE Hub sessions, with attendee numbers in March 2023 27% higher than March 2022, providing valuable opportunities for networking and connecting organisations and professionals across sectors.

In our strategic representative role for the sector in West Norfolk, CAN also attended more than 200 meetings, forums or events. This included contributing to and supporting local statutory structures, such as the West Norfolk Local Delivery Group, and the subsequently developed King's Lynn and West Norfolk Health and Wellbeing Partnership (HWP) from July 2022 and associated working groups, as well as engaging with VCSE organisations individually and collectively.

This work also supports our continued commitment to Norfolk and Waveney's Local Maternity and Neonatal System, partners, birthing people and their families to improve and co-produce services informed by lived experiences.

Housing - Eastern Community Homes, (ECH)

CAN is a founding member of the Eastern Community Homes Hub, which launched at the beginning of March 2020. A regional hub supporting Community Led Housing, with 4 out of the 6 Districts in Norfolk signed up. We have a trained advisor who completed their training during the Covid-19 lockdown and has promoted the service to Districts and Parishes.

During this year CAN has delivered more than 10 information sessions to Districts, Housing Enablers, Parishes, Neighbourhood Planning Groups and other local groups and continues to liaise with regional partners.

6 groups have signed up with ECH for support but currently there are no projects in development.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Wider Partnerships - Working with National Providers

Our partnerships with Anglian Water, the Citizen Advice funded Big Energy Saving Network, and POhWER have brought in more than £15,000 with the work supporting training, education, and behavioural change activities in communities and with professionals on fuel poverty and water usage ensuring a coordinated approach across the region. We delivered training and support to more than 400 consumers and frontline staff across Norfolk.

Our partnership with DEFRA*, and across the ACRE** Network, helps support our work with rural communities, enhances our delivery through the sharing of best practice and allows us to inform a national policy agenda on key issues that affect our communities.

We continue to attend national and regional intelligence and support groups to ensure that our work remains relevant and to access and inform the best practice available.

*The Department for Environment, Food and Rural Affairs

**Action with Communities in Rural England

Financial review

Within unrestricted funds, income amounted to £295,064 (2022: £289,272) and expenditure of £350,459 (2022: £296,968) resulting in net expenditure before transfers of £55,395 (2022: £7,696).

Income within restricted funds totalled £270,668 (2022: £395,770) and expenditure of £269,763 (2022: £329,139) resulting in net income before transfers of £905 (2022: £66,631).

Principal funding sources

The Charity receives funding from statutory bodies in the form of service level agreements along with income from various Charitable Funds towards specific projects.

Reserves Policy

In accordance with recommended practices the Trustees have determined that unrestricted reserves must be maintained at a level sufficient to cover all liabilities that could reasonably be estimated should the Charity be wound up. In addition, the Trustees have agreed a policy to increase reserves to a point where all contingent liabilities are covered and a minimum of six months core running costs are held.

At 31 March 2023 total reserves amounted to £365,343 (2022: £419,833) of which unrestricted reserves were £279,846 (2022: £332,701) and restricted funds totalled £85,497 (2022: £87,132). Free reserves, excluding long term liabilities, amounted to £271,829 (2022: £339,897), with the minimum required level of reserves calculated at £220,963.

The trustees have given due care and attention to the going concern assumption in light of the loan arising from the pension liability. That liability has been structured in such a way as to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension liability in the next two years is an average of £31,000 per year. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Pension Deficit

With the final member of our Local Authority Defined Benefit Pension Scheme retiring in April 2012 the deficit in the scheme crystallised. Community Action Norfolk was able to negotiate a repayment plan with Norfolk Pension Services. With the scheme now crystallised the liability is fixed and cannot increase providing a degree of certainty to the organisation. The staged repayment plan provides an affordable way for Community Action Norfolk to repay this liability whilst minimising the impact on on Community Action Norfolk's delivery. This is due to be repaid in full by October 2025.

Investments

At 31 March 2023 the charity had an investment of £1,000 in Thinking Rural Community Interest Company, the subsidiary undertaking, and a £3,000 investment in Cirican LLP.

The object of Cirican LLP is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

Plans for future periods

Moving Forward: A new Strategy for a New Era

Alongside our delivery priorities we have sought to maximise learning from our pandemic experience, particularly in terms of the use of digital tools to assist our delivery. We have also put in place plans to safeguard our own resilience, recognising a significantly challenging year which saw us use reserves to maintain the levels of support needed across our Community Development teams.

For three years we have operated under an emergency strategy designed to complement the needs of the county and our focus in supporting the changing and challenging landscape. However, reflecting on the demands faced by communities and VCSE organisations moving forward has driven a review of our priorities leading to a refresh of our strategy.

Driven by the Board of Trustees and developed in collaboration with our employed staff and stakeholders, the new strategy and associated action plan highlights CAN's new priorities which reflect the changing environment in which we find ourselves, and are based on us remaining an independent, but collaborative partner within Norfolk's voluntary and community sector.

The pandemic, cost of living crisis and war in Ukraine have all impacted on our society hugely and often in ways we are still learning to manage. They have driven a new era of collaboration, and a recognition that together we can make things happen. We will seek to capitalise on this and harness the value of connecting people and services across Norfolk. As well as renewing our commitment to support people to make a positive difference.

We recognise that stronger communities result in improved health benefits, with Health and Social Care reforms refocussing on place, and a greater recognition that a community needs support if it is to thrive.

Climate Change and the cost of living crisis has drawn our attention to the need to be more sustainable and to work towards greater sustainability in communities and in our daily lives. Fairness, rural inequalities, fuel poverty, the importance of green spaces have all been part of CAN's work for many years and this seems the perfect time to consolidate that work and provide a more coherent offer to help communities to become environmentally aware and more able to develop greener solutions for the future.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Plans for future periods *(continued)*

Our priorities for the next three years can be summarised as:

1. Harnessing the value of connected people and services in the communities of Norfolk.
2. Supporting people to make a positive difference by providing information, advice, training and support for positive outcomes in the communities of Norfolk.
3. Helping communities to become environmentally aware, more resilient and more able to develop solutions for the future.

Community Action Norfolk is an independent charity whose long term focus is building a stronger, fairer Norfolk. We do this through support, empowerment and strategic partnership with local voluntary, community, social enterprise organisations as well as other key stakeholders.

We strive to be professional, approachable, friendly, trusted, knowledgeable, connected and inclusive at all times.

Structure, governance and management

Governing Document

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1. The charity has obtained the consent of the Registrar of Companies to be exempt from the requirements to use the word 'Limited' in its name.

The Memorandum and Articles of Association of the company are the governing documents of the charity which define the activities, responsibilities and powers of the Trustees.

Trustees

The Board of Trustees comprises of up to nine directly elected Trustees with the option for the Board to co-opt an additional three Trustees. Currently there are six trustees.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses can be found under note 13. Trustees are required to disclose all relevant interests at the beginning of each meeting.

Induction and Training

All Trustees, on appointment, are given an Induction Pack which provides comprehensive support, opportunities for training and detailed Role Descriptions, the Code of Conduct for Trustees and the Memorandum and Articles of Association of the Charity.

Newly appointed Trustees are invited to visit Signpost House for an informal meeting with the Chief Executive Officer and to meet staff members.

All Trustees are invited to induction training on such issues as the management accounts, the responsibilities of Trustees, etc. A variety of events and other techniques are used to keep the Trustee Board in contact and informed with the activities of the staff team.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Organisational Structure

The Board of Trustees is responsible for the governance of the Charity, including developing and reviewing the policies of the organisation, ensuring that it works within the law and operates in accordance with its objects and rules defined in the Memorandum and Articles of Association of the Charity. The Board is also responsible for ensuring that the assets and resources of the Charity are managed properly.

The Board currently has no formal sub-committees although Quality, Audit and Remuneration remain standing items on the agenda.

Thinking Rural Community Interest Company

The Board appoints all members of the Board to Community Action Norfolk's trading arm Thinking Rural Community Interest Company.

Delegated Authority

The Board has delegated the responsibility for the day to day operations of the Charity to the Chief Executive Officer. This includes managing all staff, ensuring that the budget is adhered to, administration of all aspects of the organisation, negotiations with funders and other stakeholders for support, and representation on outside bodies.

Relationships With Other Charities

The Charity is affiliated to Action for Communities in Rural England (ACRE, Registered Charity No. 296434).

Pay Policy for Senior Staff

The Trustees consider the Board of Directors, who are the charity's Trustees, and the senior management team, comprising the key management personnel of the charity, in charge of directing and controlling, running and operating Community Action Norfolk on a day to day basis.

All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 13 and 25 to the accounts.

The pay of all staff is reviewed by the Trustees and consideration is given to annual cost of living increases as well as broader reviews of pay and conditions when appropriate.

In view of the nature of the Charity, the Trustees seek suitable advice to benchmark against pay levels in other similar organisations. In reviewing this information Trustees seek to balance offering a competitive market pay, with organisational affordability and the recruitment and retention of high quality staff.

Risk Management

The Charity undertakes a full organisational risk assessment covering governance, operational, financial, and external risks which it reviews annually (or more frequently when needed). Ongoing monitoring of all risk takes place and the Board is provided with updates and exception reports for each Board meeting.

We have taken a particularly close look at risks pertaining to the difficult year we have experienced and have put steps in place to reduce any additional losses in the coming year. This has included the revision of some contracts with suppliers and reducing staffing levels (through natural wastage).

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Indemnity Insurance

The Charity pays an annual premium in respect of professional indemnity insurance. This policy protects the Charity from loss arising from neglect or defaults of Directors/Trustees, employees or agents and indemnifies Directors/Trustees and other officers against the consequences of most neglect or fault on their part.

Fundraising standards information

Our approach to fundraising activities:

Community Action Norfolk does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via trading or subsidiary third parties. The Trustees are though pleased to receive unsolicited gifts and legacies from supporters who generously support our work. Our financial model is built around income from grants, contracts, membership fees and traded services. The Trustees have no plans to actively fundraise from the public at this time. We make every effort to ensure all of our activity is conducted legally and ethically.

Trustees' responsibilities statement

The Trustees, who are also directors for the purposes of company law, 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under Company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 applicable Charities SORP 2019 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution to reappoint Lovewell Blake LLP as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 19 December 2023 and signed on behalf of the board of trustees by:

Mr J Kearns
Trustee

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

Year ended 31 March 2023

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2023 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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's 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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk (continued)

Year ended 31 March 2023

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors report prepared for the purposes of company law for the financial year, for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk (continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of operations and reviewing accounting estimates for bias.

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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk *(continued)*

Year ended 31 March 2023

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

20 December 2023

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	8,441	–	8,441	11,417
Charitable activities	6	240,588	270,668	511,256	617,556
Other trading activities	7	45,992	–	45,992	55,668
Investment income	8	43	–	43	1
Other income	9	–	–	–	400
Total income		<u>295,064</u>	<u>270,668</u>	<u>565,732</u>	<u>685,042</u>
Expenditure					
Expenditure on charitable activities	10	(350,459)	(269,763)	(620,222)	(626,107)
Total expenditure		<u>(350,459)</u>	<u>(269,763)</u>	<u>(620,222)</u>	<u>(626,107)</u>
Net (expenditure)/income before transfer of funds		(55,395)	905	(54,490)	58,935
Transfers between funds		2,540	(2,540)	–	–
Net movement in funds		<u>(52,855)</u>	<u>(1,635)</u>	<u>(54,490)</u>	<u>58,935</u>
Reconciliation of funds					
Total funds brought forward		332,701	87,132	419,833	360,898
Total funds carried forward		<u>279,846</u>	<u>85,497</u>	<u>365,343</u>	<u>419,833</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 22 to 34 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Balance sheet

31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	14		4,017		5,722
Investments	15		4,000		4,000
			<u>8,017</u>		<u>9,722</u>
Current assets					
Debtors	16	135,702		139,719	
Cash at bank and in hand		<u>278,522</u>		<u>355,847</u>	
		414,224		495,566	
Creditors: Amounts falling due within one year	17	<u>(56,898)</u>		<u>(68,537)</u>	
Net current assets			357,326		427,029
Total assets less current liabilities			365,343		436,751
Creditors: Amounts falling due after more than one year	18		—		(16,918)
Net assets			<u>365,343</u>		<u>419,833</u>
Funds of the charity					
Restricted funds			85,497		87,132
Unrestricted funds			<u>279,846</u>		<u>332,701</u>
Total charity funds	21		<u>365,343</u>		<u>419,833</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2023, and are signed on behalf of the board by:

Mr J Kearns
Trustee

Company registration number: 03190820

The notes on pages 22 to 34 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(54,490)	58,935
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,624	2,122
Other interest receivable and similar income	(43)	(1)
Loss/(gains) on disposal of tangible fixed assets	2,320	(400)
Interest payable	575	1,257
<i>Changes in:</i>		
Trade and other debtors	4,017	31,172
Trade and other creditors	729	(73,217)
Cash generated from operations	(44,268)	19,868
Interest paid	(575)	(1,257)
Interest received	43	1
Net cash (used in)/from operating activities	<u>(44,800)</u>	<u>18,612</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,239)	(4,998)
Proceeds from sale of tangible assets	—	400
Net cash used in investing activities	<u>(3,239)</u>	<u>(4,598)</u>
Cash flows from financing activities		
Repayment of borrowings	(29,286)	(32,231)
Net cash used in financing activities	<u>(29,286)</u>	<u>(32,231)</u>
Net decrease in cash and cash equivalents	(77,325)	(18,217)
Cash and cash equivalents at beginning of year	355,847	374,064
Cash and cash equivalents at end of year	<u>278,522</u>	<u>355,847</u>

The notes on pages 22 to 34 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Signpost House, Ambassador Way, Greens Road, Dereham, Norfolk, NR20 3TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have give due care and attention to the going concern assumption in light of the loan arising from the pension liability referred to in notes 17 and 18 and the Trustees Annual Report. The charity has negotiated a repayment plan to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension liability in the next two years is an average of £31,000 per year. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income *(continued)*

- Donation income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Income from other trading activities is accounted for when earned.

- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals 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:

- expenditure on charitable activities 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 expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

Items with a value below £500 are not capitalised as fixed assets.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Depreciation

Depreciation is provided on all tangible fixed assets so as to write off the cost less estimated residual value over their anticipated useful lives, as follows:

Telephone Equipment	-	Over 5 years
Computer Equipment	-	Over 3 years
Equipment	-	Over 5 years

Investments

Investments consist of shares held in the subsidiary company and other investments, these are stated at cost.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surpluses on a straight line basis over the period of the lease.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Trust donations	153	153	3,220	3,220
Subscriptions				
Subscriptions	8,288	8,288	8,197	8,197
	<u>8,441</u>	<u>8,441</u>	<u>11,417</u>	<u>11,417</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Supporting Communities	143,842	161,834	305,676
Advocacy	63,749	–	63,749
Fairness	32,997	108,834	141,831
	<u>240,588</u>	<u>270,668</u>	<u>511,256</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Supporting Communities	83,487	253,385	336,872
Advocacy	102,099	–	102,099
Fairness	36,200	142,385	178,585
	<u>221,786</u>	<u>395,770</u>	<u>617,556</u>

Included in charitable activities is Government funding of £386,923 (2022: £423,678).

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Office sub-let and room hire	20,200	20,200	26,103	26,103
Thinking Fuel	17,418	17,418	21,513	21,513
Secretariat services	8,374	8,374	8,052	8,052
	<u>45,992</u>	<u>45,992</u>	<u>55,668</u>	<u>55,668</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest from bank accounts and short term deposits	<u>43</u>	<u>43</u>	<u>1</u>	<u>1</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	400	400

10. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Supporting Communities	254,393	68,961	323,354	332,443
Advocacy	52,824	23,357	76,181	103,688
Fairness	146,973	28,308	175,281	147,891
Governance costs	—	45,406	45,406	42,085
	<u>454,190</u>	<u>166,032</u>	<u>620,222</u>	<u>626,107</u>

Expenditure on charitable activities includes restricted expenditure amounting to £269,763 (2022 - £329,139).

Analysis of support costs

	2023 £	2022 £
Communications and staff training	7,043	5,310
Establishment costs	112,668	97,058
Staff travel	915	1,654
Governance costs	45,406	42,085
	<u>166,032</u>	<u>146,107</u>

Expenditure on support costs includes restricted expenditure amounting to £21,211 (2022 - £11,887)

Analysis of governance costs

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Employment costs	31,059	31,059	28,616	28,616
Finance costs in respect of pension liability	575	575	1,257	1,257
Communications and staff training	5,612	5,612	3,952	3,952
Establishment costs	7,431	7,431	7,028	7,028
Staff travel	729	729	1,232	1,232
	<u>45,406</u>	<u>45,406</u>	<u>42,085</u>	<u>42,085</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	2,624	2,122
Gains on disposal of tangible fixed assets	—	(400)
Operating lease costs - land and buildings	39,000	39,000
Operating lease costs - equipment	2,232	2,292
Auditor's remuneration - Audit of the financial statements	14,150	9,000
Loss on disposal of fixed assets	<u>2,320</u>	<u>—</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	304,784	272,148
Social security costs	24,518	21,456
Employer contributions to pension plans	<u>22,266</u>	<u>20,321</u>
	<u>351,568</u>	<u>313,925</u>

The average head count of employees during the year was 11 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Chief executive	1	1
Locality manager	1	1
Project workers	8	7
Administration	<u>1</u>	<u>1</u>
	<u>11</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel remuneration amounted to £101,029 in respect of two employees (2022: £109,056 in respect of three employees).

13. Trustee remuneration and expenses

The trustees received no emoluments during either the current or previous year. No trustees had expenses reimbursed during the current year (2022: One trustee was reimbursed £62 for travel and other charges).

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Telephone Equipment £	Computer Equipment £	Equipment £	Total £
Cost				
At 1 Apr 2022	7,947	56,149	24,310	88,406
Additions	–	2,062	1,177	3,239
Disposals	–	(42,909)	(1,673)	(44,582)
At 31 Mar 2023	<u>7,947</u>	<u>15,302</u>	<u>23,814</u>	<u>47,063</u>
Depreciation				
At 1 Apr 2022	7,947	50,497	24,240	82,684
Charge for the year	–	2,353	271	2,624
Disposals	–	(40,589)	(1,673)	(42,262)
At 31 Mar 2023	<u>7,947</u>	<u>12,261</u>	<u>22,838</u>	<u>43,046</u>
Carrying amount				
At 31 Mar 2023	<u>–</u>	<u>3,041</u>	<u>976</u>	<u>4,017</u>
At 31 Mar 2022	<u>–</u>	<u>5,652</u>	<u>70</u>	<u>5,722</u>

15. Investments

	Shares in group undertakings £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2022	1,000	3,000	4,000
Additions	–	–	–
At 31 Mar 2023	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
Impairment			
At 1 Apr 2022 and 31 Mar 2023	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 Mar 2023	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
At 31 Mar 2022	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>

All investments shown above are held at valuation.

The Investment in Subsidiary Undertaking relates to a 100% share in the issued share capital of Thinking Rural Community Interest Company, a company registered in England and Wales (company registration number 06361946). At the year end the capital and reserves of Thinking Rural Community Interest Company were £46,809 in deficit, while a profit of £90 was reported for the year ended 31 March 2023.

Other investments relates to a £3,000 investment into Cirican LLP. The object of Cirican is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	30,993	40,001
Amounts owed by group undertakings	19,281	19,281
Prepayments and accrued income	85,025	80,437
Other debtors	403	—
	<u>135,702</u>	<u>139,719</u>

17. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Loan in relation to defined benefit pension deficit	19,606	31,974
Trade creditors	8,823	6,829
Accruals and deferred income	16,583	13,217
Social security and other taxes	6,722	6,864
Other creditors	5,164	9,653
	<u>56,898</u>	<u>68,537</u>

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months.

The other creditor balance of £5,164 (2022: £9,653) relates to funds held as agent on behalf of third parties. During the year income of £10,016 (2022: £17,579) was received by the charity as agent and expenditure of £14,505 (2022: £18,783) was paid out by the charity as agent on behalf of third parties.

18. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Loan in relation to defined benefit pension deficit	—	16,918

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

19. Deferred income

	2023 £	2022 £
At 1 April 2022	–	35,833
Amount released to income	–	(35,833)
Amount deferred in year	60	–
At 31 March 2023	<u>60</u>	<u>–</u>

Deferred income comprises the advanced receipt of income in respect of charitable activities.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £22,266 (2022: £20,321).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
General funds	<u>332,701</u>	<u>295,064</u>	<u>(350,459)</u>	<u>2,540</u>	<u>279,846</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
General funds	<u>323,398</u>	<u>289,272</u>	<u>(296,968)</u>	<u>16,999</u>	<u>332,701</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Anglian Water	–	–	–	–	–
Big Energy Saving Network	–	3,383	(3,383)	–	–
Norfolk County Council - Contain Outbreak Management Fund	–	–	–	–	–
The National Lottery Community Fund - Reaching Communities / Partnerships	31,471	–	(31,148)	(323)	–
The National Lottery Community Fund - RC London and South East Region	15,028	53,000	(56,311)	(1,031)	10,686
Norfolk County Council - Social Isolation	40,633	214,285	(178,849)	–	76,069
Macmillan Intervention	–	–	(72)	(1,186)	(1,258)
	<u>87,132</u>	<u>270,668</u>	<u>(269,763)</u>	<u>(2,540)</u>	<u>85,497</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Anglian Water	–	7,000	(7,000)	–	–
Big Energy Saving Network	–	7,000	(7,000)	–	–
Norfolk County Council - Contain Outbreak Management Fund	37,500	65,000	(88,500)	(14,000)	–
The National Lottery Community Fund - Reaching Communities / Partnerships	–	50,000	(18,529)	–	31,471
The National Lottery Community Fund - RC London and South East Region	–	53,000	(37,972)	–	15,028
Norfolk County Council - Social Isolation	–	213,770	(170,138)	(2,999)	40,633
Macmillan Intervention	–	–	–	–	–
	<u>37,500</u>	<u>395,770</u>	<u>(329,139)</u>	<u>(16,999)</u>	<u>87,132</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Funding was received from Anglian Water in the previous year to ensure the continuation of water saving communications as part of the campaign to encourage households to use less water.

The Big Energy Saving Network funding has been received in relation to the provision of energy advice to consumers.

Funding was received in the previous year from Norfolk County Council through the Contain Outbreak Management Fund to support the ongoing work undertaken during the pandemic to keep high risk individuals safe and supported. The transfer of £14,000 to General Funds related to the fee due to the Charity for administering the funds.

The National Lottery Community Fund - Reaching Communities / Partnerships has provided funding for the Healthy Communities Together project which is aimed at the proactive engagement of vulnerable individuals. The transfer of £323 relates to the underspend on the project which the Charity was permitted to retain.

Funding has been received from The National Lottery Community Fund - RC London and South East Region in relation to the Good Neighbourhood Network.

Norfolk County Council has provided funding towards the aim of significantly reducing Social Isolation and loneliness across Norfolk. The transfer of £1,031 (2022: £2,999) to General Funds relates to the purchase of a fixed asset.

Macmillan Intervention - Funding will be provided to fund the establishment of a Macmillan Intervention: Community Action Suffolk and Community Action Norfolk Talking About Cancer Together. Costs have been incurred in the current year in relation to staff recruitment and will be reimbursed in the new financial year. The transfer of £1,186 to General Funds relates to the purchase of a fixed asset.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

Year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,017	–	4,017
Investments	4,000	–	4,000
Net current assets	271,829	85,497	357,326
	<u>279,846</u>	<u>85,497</u>	<u>365,343</u>

Year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,722	–	5,722
Investments	4,000	–	4,000
Net current assets	339,897	87,132	427,029
Creditors greater than 1 year	(16,918)	–	(16,918)
	<u>332,701</u>	<u>87,132</u>	<u>419,833</u>

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	355,847	(77,325)	278,522
Debt due within one year	(31,974)	12,368	(19,606)
Debt due after one year	(16,918)	16,918	–
	<u>306,955</u>	<u>(48,039)</u>	<u>258,916</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	30,033	39,858
Later than 1 year and not later than 5 years	–	29,475
	<u>30,033</u>	<u>69,333</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

25. Related parties

Marion Coleman, a trustee, is also trustee of West Norfolk Carers, while Jane Evans, also a trustee, is the Chief Executive Officer. During the year membership income of £20 (2022: £20) was received from West Norfolk Carers.

Janice Minns, a trustee, is also a trustee of The Purfleet Trust Resettlement Project (King's Lynn) Limited. During the year charitable expenditure of £Nil (2022: £5,080) was paid by Community Action Norfolk to The Purfleet Trust Resettlement Project (King's Lynn) Limited. In addition membership income of £50 (2022: £50) was received from The Purfleet Trust Resttlement Project (King's Lynn) Limited.

James Kearns, a trustee, is also Chief Executive of Build Charity Limited. During the year charitable expenditure of £Nil (2022: £5,080) was paid by Community Action Norfolk to Build Charity Limited.

During the year the following transactions were undertaken with Thinking Rural Community Interest Company, a wholly owned subsidiary of Community Action Norfolk:

	2023	2022
	£	£
Balance due from the subsidiary undertaking at the year end	46,281	46,281
Provision against balance due from subsidiary undertaking	27,000	27,000

Accounts

COMPANY REGISTRATION NUMBER: 03190820
CHARITY REGISTRATION NUMBER: 1056750

Community Action Norfolk
Company Limited by Guarantee
Financial statements
31 March 2022

Community Action Norfolk

Company Limited by Guarantee

Financial statements

Year ended 31 March 2022

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Independent auditor's report to the members	14 to 17
Statement of financial activities (including income and expenditure account)	18
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Statement of cash flows	20
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Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

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 Companies Act 2006 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 UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Community Action Norfolk
Charity registration number	1056750
Company registration number	03190820
Principal office and registered office	Signpost House Ambassador Way Greens Road Dereham Norfolk NR20 3TL

The trustees

The trustees who served during the year and at the date of approval were as follows:

Ms M Coleman (Chair to 26 October 2021)
Ms J Evans
Mr J Kearns (Chair from 25 January 2022)
Ms J Minns
Mr A Nutile
Mr C Tombs

Company secretary Mr R Martin

Chief executive Mr R Martin

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Bank of Scotland
3 Queen Street
Norwich
Norfolk
NR2 4SG

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Objectives and activities

- The advancement of education, protection of health and the relief of poverty, distress and sickness;
- In the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same; and
- To that end to bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.

There have been no material changes to the objects since the last report. The trustees have also given consideration to the charity's activities and have assured themselves that the organisation is acting within its objectives and in the best interests of furthering them.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Specifically in response to the two key principles outlined by the Charity Commission:

There must be an identifiable benefit or benefits

Our community support assists community organisations helping them operate legally, develop their ideas, improve their sustainability and maximise their benefits. They in turn provide tangible benefits for their community at target or sub-sets of that community.

In addition, some of our projects provide direct support to individuals to improve their situation.

Leading VCSE Engagement in Norfolk and working to ensure fair outcomes for all helps identify issues faced by those at disadvantage. It helps further the objectives and highlights the concerns of the VCSE sector in Norfolk who themselves work for the benefit of significant constituent groups. Through our engagement work we also bring organisations and individuals together to help identify and deliver solutions to the challenges we collectively face.

This work relates strongly to our charitable objectives by both reducing distress directly, through a variety of methods, and working with others to do so. The scale and impact of this work is highlighted below.

Benefit must be to the public, or section of the public

The benefits of our activities are to the general public either directly, through community organisations or through partnership work. Where limits exist they are not unreasonably restrictive.

The availability of our services can be limited by the availability of resources. Specific projects may be limited in their geographical focus or on the eligibility of beneficiaries. Where this is the case, it is done on the basis of identified need or other legitimate prioritisation made by us or by partners organisations.

We operate a charging policy to beneficiaries in some circumstances. In such cases charges are designed to be affordable. In general we work with partners to secure the necessary resources for our delivery work.

Our work falls within the boundaries of the county of Norfolk but is complimented by similar work provided by sister organisations in neighbouring counties and across the country. Cooperation exists between Rural Community Councils on a local, regional and national level across delivery, policy and strategy. We work with local partners to address issues across Norfolk as a whole.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Achievements and performance

2021/22 has been a time of change and recovery. In June 2021, Community Action Norfolk saw a change in Chief Executive as Jon Clemo left and Rik Martin stepped up as Acting CEO (a role he would hold throughout the coming year). It was also a year in which we continued to see rises in Covid-19 numbers, regular changes to restrictions in 2021 culminating in a four week lockdown in December, and finally the removal of restrictions in February 2022.

Throughout this we have continued to deliver services and projects, learning to adapt at each change and maintaining contact with communities and VCSE organisations across the county and beyond to ensure that information was available, and organisations and people remained safe.

We are learning new lessons and developing the working practices necessary to successfully navigate the world we are in. Hybrid working, more working from home (whilst still balancing the needs of a busy office that needs staffing), increased IT and social media engagement, and of course still dealing with high levels of Covid-19 impacting staffing for ourselves and others and generally creating regular disruption along the way.

CAN has remained fully engaged and used our knowledge of the communities and wider networks to maximise the impact of the community response and played an important part in coordinating, guiding and supporting the local VCSE effort. We have worked to maintain the connection between the community the VCSE, local authorities and health care systems, as well contributing to the growing connectivity across VCSE organisations. We have been able to identify needs early and disseminate information as required, ensuring statutory services were aware of those needs and responding appropriately. We have attended more than thirty strategic groups and boards providing insight and recognition for the VCSE sector across health, social care, children, community resilience, housing and more.

We believe we have built a strong base on which to develop in the coming year which will be important as there are still many challenges facing the sector as a whole.

Achievements

CAN responded rapidly and effectively to the needs of our communities. This bought time to allow other responses to be put in place and handled a significant level of demand that would have overwhelmed other services.

Support has been holistic and across many agendas and services. Ranging from 560+ Community Development queries, to facilitating the VCSE sector to share information and concerns through network meetings and adhoc VCSE sessions linked to Covid-19, Ukraine refugees and the emerging fuel crisis.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Mutual Aid and the rise of Good Neighbour Network

Support for mutual aid and Good Neighbour Schemes has become a cornerstone of our activity at grassroots level. Providing information, support and training to ensure newly emerging groups are supported and safe.

In 2020, 172 groups were identified as Mutual Aid support with 141 providing support in a structured form. This led to the development of a new breed of Good Neighbour Scheme, GNS Connect, to ensure groups could organise and deliver without the difficulties of forming committees and formalising delivery. They operated under CAN insurance and support. However, during 2021/22 we have seen these numbers plummet as people return to work and restrictions are lifted. We have maintained contact with many of these communities however and continue to provide a range of support to mutual aid initiatives across the county.

A number of the 'Connect' Schemes during this year have continued past the initial Covid-19 response, and some have naturally come to an end as the need was no longer evident. This has been an opportunity to review what has and hasn't worked and to learn how to continually progress and improve our offer.

In October 2021 we had 22 GNS under the umbrella of the Network, 9 of these are registered as a Good Neighbour 'Connect' Scheme, and we have made the network available to other related organisations, (Mens Sheds etc.). These groups have recorded more than 440 registered volunteers during the year. By the end of 2021 we had recorded nearly 9,000 requests for help.

As part of our Lottery funding, we have also been developing our relationships with other Networks across the country with the aim of improving relationships and creating a unified approach to developing Good Neighbour Schemes nationally. We have met regularly and have developed opportunities to support each other with training and networking opportunities. A 'Good Neighbours Week' delivered 12 sessions promoting awareness of the benefits of Good Neighbours as well as celebrating volunteers and the work they do. This will be a yearly event and planning has begun for this year.

Empowering Communities Partnership

In keeping with the collaborative approach we became part of the Empowering Communities Partnership in late 2021. The Empowering Communities Partnership is delivered by key infrastructure organisations in Norfolk. Working with Voluntary Norfolk and Norfolk Community Foundation and supported by strategic partners, Norfolk Community Advice Network (NCAN) and FUSE Norwich, the Empowering Communities Partnership will seek to deliver an improved infrastructure offer for Norfolk.

Our commitment to the Voluntary, Community and Social Enterprise sector in Norfolk is to deliver:

- a good, easy to access, universal offer of support
- targeted specialist support in response to VCSE needs

This has brought an unprecedented level of cooperation across our respective organisations and will deliver impactful and streamlined support to the sector as a whole. Together we are sharing learning, delivering training and providing best practice sessions for the sector through a single point of access.

This is funded by Norfolk County Council and will work collaboratively to bring additional resources into the VCSE sector in Norfolk.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

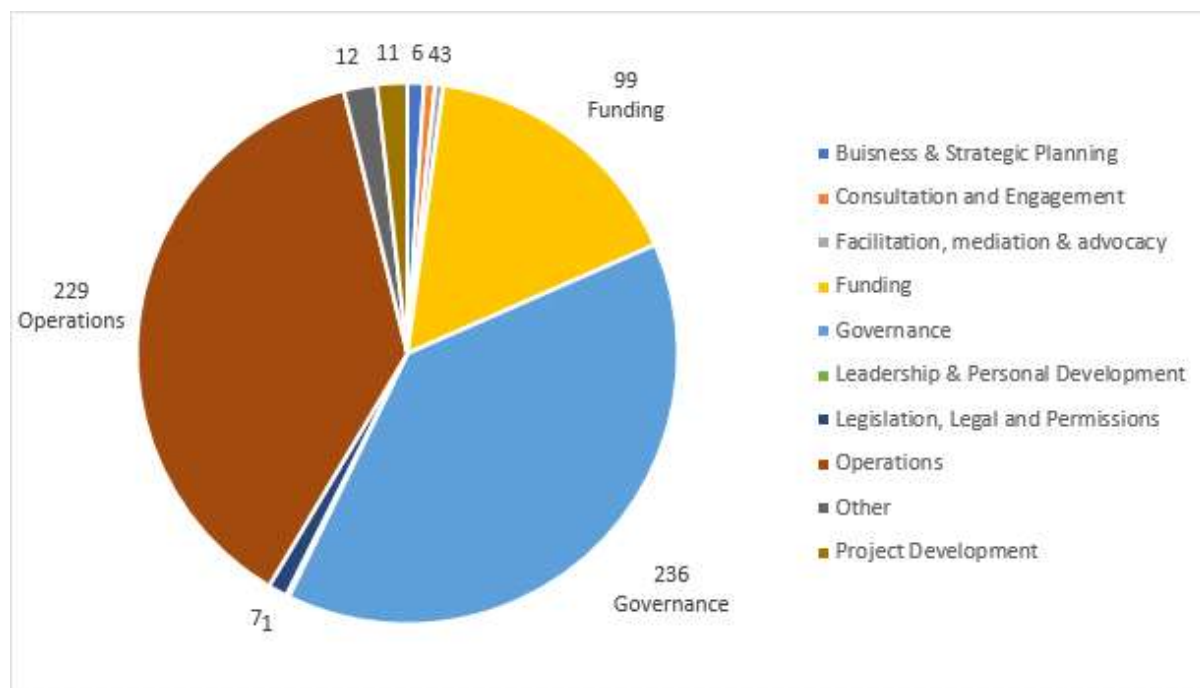
Year ended 31 March 2022

Achievements and performance *(continued)*

Community Development

Despite or possibly because of the uncertainties facing many of our community assets the Community Development team remained busy. Many of the queries in 2021/22 related to changing covid rules, clarifying the rules, staying safe, safeguarding and of course funding concerns. During the 2021/22 period we dealt with 562 cases from 327 organisations, nearly half of these were supporting community buildings.

Support may link to a wide range of things and our knowledgeable and experienced team regularly tackle issues and queries around governance, funding, policies, incorporation, Charity Commission rules and regulations, land use and much more from individuals starting up a group or VCSE organisation to established VCSE's. As a result of which the Community Development team provides a wide range of advice and guidance.



In addition, the team have delivered 25 training sessions to more than 150 people in areas as diverse as bereavement, play area inspections, energy advice, funding support, county lines, governance, trustee support, cybersecurity for VCSE, scams awareness, safeguarding and volunteer management.

The Community Development team provide this free support for members and non-members alike but more intensive support is often needed and this paid for support contributes a significant element of our income.

Combatting Social Isolation

The Social Isolation agenda was widened at the beginning of the year as Social Prescribing transferred to Primary Care Networks (PCN's) and District control. We have successfully delivered the Social Isolation and Loneliness support working with our partner, Future Projects. Initially a two year project funded by Norfolk County Council, the project supports 4 Life Connectors, 2 Coordinators and a P/T Communications Officer across Breckland and North Norfolk.

In its first year, the Social Isolation and Loneliness Service has dealt with more than 350 referrals, in which 261 people were directly supported by a Life Connector and volunteers and 60 were dealt with at contact with referral to other organisations. 11 volunteers were recruited and trained.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

There have been 200 recorded networking meetings including Village Hall and Community Centre activities, networking events at The Forum in Norwich and regular attendance at District Collaboration Hubs.

Supporting West Norfolk

We have a long history of support in West Norfolk and have continued to provide additional services throughout the year. A dedicated locality officer ensures exceptional links into the VCSE sector and communities for the Borough and the Clinical Commissioning Groups. We have provided more than 155 community development cases in this area alone. More than 270 participants working in West Norfolk attended more than a dozen online training sessions, events or forums delivered or facilitated by CAN. This included nine West Norfolk VCSE Hub sessions, with attendance in March 2022 increasing by 480% compared to March 2021, providing valuable opportunities for networking and connecting organisations and professionals across sectors. In our strategic representative role for the sector in West Norfolk CAN also attended more than 200 meetings, forums or events. This included contributing to and supporting local statutory structures, such as the West Norfolk Local Delivery Group, and associated working groups, as well as engaging with VCSE organisations individually and collectively. This work also supports our continued support for Norfolk and Waveney's Local Maternity and Neonatal System, partners, birthing people and their families to improve and co-produce services informed by lived experiences.

Housing - Eastern Community Homes, (ECH)

CAN is a founding member of the Eastern Community Homes Hub, which launched at the beginning of March 2020. A regional hub supporting Community Led Housing. We have a trained advisor who completed their training under lockdown and has promoted the service to Districts and Parishes. Currently 4 out of the 6 Districts in Norfolk have signed up.

During this year CAN has delivered more than 20 information sessions to Districts, Housing Enablers, Parishes, Neighbourhood Planning Groups and other local groups and continues to liaise with regional partners

6 groups have signed up with ECH for support but currently there are no projects in development.

Wider Partnerships - Working with National Providers

Our partnership with Anglian Water and the Citizen Advice funded Big Energy Saving Network has brought in more than £15,000 and the work has supported training, education, and behavioural change activities in communities and worked with professionals on fuel poverty and water usage ensuring a coordinated approach across the region. Training and support was delivered to more than 400 Consumers and Frontline staff across Norfolk.

Our partnership with the DEFRA (The Department for Environment, Food and Rural Affairs) and across the ACRE (Action with Communities in Rural England) network helps support our work with rural communities, enhances our delivery through sharing of best practice and allows us to inform a national policy agenda on key issues that affect our communities.

We continue to attend national and regional intelligence and support groups to ensure that our work remains relevant and to access and inform the best practice available.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Financial review

Investments

At 31 March 2022 the charity had an investment of £1,000 in Thinking Rural Community Interest Company, the subsidiary undertaking, and a £3,000 investment in Cirican LLP.

Pension Deficit

With the final member of our Local Authority Defined Benefit Pension Scheme retiring in April 2012 the deficit in the scheme crystallised. Community Action Norfolk was able to negotiate a repayment plan with Norfolk Pension Services. With the scheme now crystallised the liability is fixed and cannot increase providing a degree of certainty to the organisation. The staged repayment plan provides an affordable way for Community Action Norfolk to repay this liability whilst minimising the impact on Community Action Norfolk's delivery. This is due to be repaid in full by October 2025.

Reserves Policy

In accordance with recommended practices the Trustees have determined that unrestricted reserves must be maintained at a level sufficient to cover all liabilities that could reasonably be estimated should the Charity be wound up. In addition, the Trustees have agreed a policy to increase reserves to a point where all contingent liabilities are covered and a minimum of six months core running costs are held. The level of reserves currently being held is in excess of the minimum level set out in the policy, the Charity has plans to use these excess reserves to undertake maintenance work in line with the contractual obligations under the lease agreement along with the replacement of office furniture and hardware.

At 31 March 2022 total reserves amounted to £419,833 (2021: £360,898) of which unrestricted reserves were £332,701 (2021: £323,398) and restricted funds totalled £87,132 (2021: £37,500). Free reserves, excluding long term liabilities, amounted to £339,897 (2021: £367,954).

The trustees have given due care and attention to the going concern assumption in light of the loan arising from the pension liability. That liability has been structured in such a way as to allow the charity a way forward in conjunction with its certain incoming resources. The cash flow cost to the charity of the pension liability in the next three years is an average of £31,000 per year. Having carried out a detailed review the trustees consider the charity to be a going concern.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Plans for future periods

Community Action Norfolk's main strategic plan was due for renewal in March 2020. The renewal process was disrupted by the Covid-19 pandemic. 2020 saw the organisation mobilise different types of activity in response to the pandemic, at the same time a number of normal functions were unable to take place or had to take place in highly modified forms.

The situation remains extremely variable in terms of the impact of the pandemic on operations and the varying needs of our communities. An interim strategic plan was put in place, designed to ensure Community Action Norfolk is clear on its strategic focus whilst maintaining agility in response.

Our current needs analysis draws on two VCSE health-check and needs reports authored by Community Action Norfolk, case studies and wider report available here:

<https://www.communityactionnorfolk.org.uk/sites/content/covid-reports-and-case-studies>

Insights from our regular VCSE Covid stakeholder groups running since March 2020 and other meetings with sector organisations and community has supported intelligence gathering. Our priorities have also been informed via work as part of the Community Resilience and Recovery Cell and High-Risk Communities Delivery Group where we have inputted information on the sector and disseminated information to the sector regarding the changing environment. Although many of these have been stood down as Covid-19 regulations have changed we have kept the revised strategy in place for this year. A review was started in the beginning of 2022 and a new strategic plan is expected in late 2022 which will focus on the community support work which is at the heart of the organisation.

Alongside our delivery priorities we have sought to maximise learning from our pandemic experience, particular in terms of the use of digital tools to assist our delivery. We have also put in place plans to safeguard our own resilience, recognising a significantly challenging external funding landscape over the coming years. Ultimately, we believe we are best served through ensuring we remain focused on our beneficiaries needs and we have developed a number of priorities in at the beginning of the pandemic and these remain during 2022/23

Interim Strategic Priorities

1. Supporting Norfolk's Systemwide Response Effort - We will continue to engage and support Norfolk's system-wide response effort. We will work to ensure a coordinated and holistic system-wide response to the needs of our communities whilst highlighting the contribution and needs of the VCSE sector. This will reflect emerging issues as a consequence of the pandemic and additional issues as required.

2. Maximising Mutual Support and Good Neighbour Schemes - The contribution of mutual support and Good Neighbour Schemes to meeting the needs of our communities has been vital. At the same time, the Covid-19 pandemic has generated a new wave of individuals and communities coming forward to help people in need. We will work to maximise the legacy of newly established community activities. We will continue to provide support, training, and advice to groups to ensure they and their clients are safe and achieve the best outcomes possible. We have secured additional funding to develop a support network which will increase our capacity to grow this sector further. We work to support the coordination of mutual support activity with other system responses.

3. Disseminating Information and Gathering Intelligence - The high-volume information and frequently changing situation have been features of the pandemic. We will continue to work to ensure the VCSE sector receives up to date information in a timely manner and in an accessible format. We will work with partners to gather the latest intelligence on issues in our communities and ensure these are addressed and incorporated into strategic planning.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Plans for future periods *(continued)*

4. Supporting Sector Resilience and Recovery - Evidence from our VCSE health-check activity and national data demonstrate the severe strain the VCSE sector is under both in terms of service demands and diminishing funding resources. We will continue to monitor the health of VCSE organisations and will continue to support the sector to both maintain critical services and recover from the impact of the pandemic and its aftermath.

5. Highlighting and Addressing Inequalities - Ensuring fairness for all is a core purpose for Community Action Norfolk. The pandemic has exposed many of the inequalities within communities and has impacted the most vulnerable disproportionately. We will continue to work to address inequalities, in particular seeking to ensure:

- different areas and groups within our system receive equitable care and opportunities.
- we deliver a population health management approach that maximises prevention and life opportunities for all.
- we respond to the needs of individuals being inclusive and responsive to their protected characteristics and other life factors.

6. Continuing a Model of Pro-active Support - One significant feature of the pandemic response is the attempt to identify lists of vulnerable individuals and pro-actively contact them to identify and respond to needs. This support is pro-active and therefore consistent with an overall preventative approach. It is also responsive to client needs making it consistent with a client centred/person-led model. It therefore strongly aligns with our values and those of the wider VCSE sector. We will therefore work to see this approach refined and continued as an integrated part of our overall system model.

Structure, governance and management

Governing Document

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1. The charity has obtained the consent of the Registrar of Companies to be exempt from the requirements to use the word 'Limited' in its name.

The Memorandum and Articles of Association of the company are the governing documents of the charity which define the activities, responsibilities and powers of the Trustee.

Trustees

The Board of Trustees comprises of up to nine directly elected Trustees with the option for the Board to co-opt an additional three Trustees.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses can be found under note 13. Trustees are required to disclose all relevant interests at the beginning of each meeting.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Induction and Training of Trustees

All Trustees, on appointment are given an Induction Pack which includes:

- a copy of the Role Description and Code of Conduct for Trustees and Role of a Company Director;
- the Memorandum and Articles of Association of the company;
- the most recent Financial Statements and Statement of Financial Practice, Annual Review;
- a set of Minutes for the most recent meeting of the Board of Trustees;
- a copy of the Charity Commission publication "The Essential Trustee: What you need to know, What you need to do.";
- a list of contact details for the Trustees;
- a timetable of meetings for the forthcoming year;
- a list of current sub-committees;
- copies of the Strategic Development and Business Plans;
- a list of staff and the staffing structure of the organisation;
- the ACRE Quality Standards and other documents to help inform the new Trustees of their role.

Newly appointed Trustees are invited to visit Signpost House for an informal meeting with the Chief Executive Officer and to meet staff members.

All trustees are invited to induction training on such issues as the management accounts, the responsibilities of Trustees, etc. A variety of events and other techniques are used to keep the Trustee Board in contact and informed with the activities of the staff team.

Organisational Structure

The Board of Trustees is responsible for the governance of the Charity, including developing and reviewing the policies of the organisation, ensuring that it works within the law and operates in accordance with its objects and rules defined in the Memorandum and Articles of Association of the company. The Board is also responsible for ensuring that the assets and resources of the Charity are managed properly.

The Board currently has no formal sub-committees although quality and Audit and Remuneration remain standing items on the agenda.

Thinking Rural Community Interest Company

The board appoints all members of the board to Community Action Norfolk's trading arm Thinking Rural Community Interest Company.

Delegated Authority

The Board has delegated the responsibility for the day to day operations of the Charity to the Chief Executive Officer. This includes managing all staff, ensuring that the budget is adhered to, administration of all aspects of the organisation, negotiations with funders and other stakeholders for support, representation on outside bodies.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Relationships With Other Charities

The Charity has no divisional or branch structure. It is affiliated to ACRE (Registered Charity No. 296434).

Pay Policy for Senior Staff

The Trustees consider the board of directors, who are the charity's Trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating Community Action Norfolk on a day to day basis.

All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 13 and 25 to the accounts.

The pay of all staff is reviewed by the Remuneration and Terms of Service Committee with consideration given to annual cost of living increases as well as broader reviews of pay and conditions when appropriate.

In view of the nature of the charity, the Trustees seek suitable advice to benchmark against pay levels in other similar organisations. In reviewing this information directors seek to balance offering a competitive market pay, with organisational affordability and the recruitment and retention of high quality staff.

Risk Management

The organisation undertakes a full organisational risk assessment covering governance, operational, financial and external risks which it reviews annually (or more frequently when needed). Ongoing monitoring of all risk takes place and the Board is provided with updates and exception reports for each Board meeting.

Indemnity Insurance

The Charity pays an annual premium in respect of professional indemnity insurance. This policy protects the Charity from loss arising from neglect or defaults of Directors/Trustees, employees or agents and indemnifies Directors/Trustees and other officers against the consequences of most neglect or fault on their part.

Fundraising standards information

Our approach to fundraising activities:

Community Action Norfolk does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via trading or subsidiary or third party. The trustees are though pleased to receive unsolicited gifts and legacies from supporters who generously support our work. Our financial model is built around income from grants, contracts, membership fees and traded services. The trustees have no plans to actively fundraise from the public at this time. We make every effort to ensure all our activity is conducted legally and ethically.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Lovewell Blake LLP as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 28 November 2022 and signed on behalf of the board of trustees by:

Mr J Kearns
Trustee

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

Year ended 31 March 2022

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2022 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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's 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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2022

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk *(continued)*

Year ended 31 March 2022

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

19 December 2022

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	11,417	–	11,417	7,156
Charitable activities	6	221,786	395,770	617,556	789,084
Other trading activities	7	55,668	–	55,668	47,184
Investment income	8	1	–	1	3
Other income	9	400	–	400	–
Total income		<u>289,272</u>	<u>395,770</u>	<u>685,042</u>	<u>843,427</u>
Expenditure					
Expenditure on charitable activities	10	(296,968)	(329,139)	(626,107)	(780,773)
Total expenditure		<u>(296,968)</u>	<u>(329,139)</u>	<u>(626,107)</u>	<u>(780,773)</u>
Net income before transfer of funds		(7,696)	66,631	58,935	62,654
Transfers between funds		16,999	(16,999)	–	–
Net movement in funds		<u>9,303</u>	<u>49,632</u>	<u>58,935</u>	<u>62,654</u>
Reconciliation of funds					
Total funds brought forward		323,398	37,500	360,898	298,244
Total funds carried forward		<u>332,701</u>	<u>87,132</u>	<u>419,833</u>	<u>360,898</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Balance sheet

31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	14		5,722		2,846
Investments	15		4,000		4,000
			<u>9,722</u>		<u>6,846</u>
Current assets					
Debtors	16	139,719		170,891	
Cash at bank and in hand		355,847		374,064	
		<u>495,566</u>		<u>544,955</u>	
Creditors: Amounts falling due within one year	17	<u>(68,537)</u>		<u>(139,501)</u>	
Net current assets			427,029		405,454
Total assets less current liabilities			436,751		412,300
Creditors: Amounts falling due after more than one year	18		<u>(16,918)</u>		<u>(51,402)</u>
Net assets			<u>419,833</u>		<u>360,898</u>
Funds of the charity					
Restricted funds			87,132		37,500
Unrestricted funds			332,701		323,398
Total charity funds	21		<u>419,833</u>		<u>360,898</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2022, and are signed on behalf of the board by:

Mr J Kearns
Trustee

Company registration number: 03190820

The notes on pages 21 to 33 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	58,935	62,654
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,122	4,407
Other interest receivable and similar income	(1)	(3)
Gains on disposal of tangible fixed assets	(400)	–
Interest payable	1,257	1,841
<i>Changes in:</i>		
Trade and other debtors	31,172	145,987
Trade and other creditors	(73,217)	(77,602)
Cash generated from operations	19,868	137,284
Interest paid	(1,257)	(1,841)
Interest received	1	3
Net cash from operating activities	<u>18,612</u>	<u>135,446</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,998)	(3,480)
Proceeds from sale of tangible assets	400	–
Net cash used in investing activities	<u>(4,598)</u>	<u>(3,480)</u>
Cash flows from financing activities		
Repayment of borrowings	(32,231)	(29,937)
Net cash used in financing activities	<u>(32,231)</u>	<u>(29,937)</u>
Net (decrease)/increase in cash and cash equivalents	(18,217)	102,029
Cash and cash equivalents at beginning of year	<u>374,064</u>	<u>272,035</u>
Cash and cash equivalents at end of year	<u>355,847</u>	<u>374,064</u>

The notes on pages 21 to 33 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Signpost House, Ambassador Way, Greens Road, Dereham, Norfolk, NR20 3TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have give due care and attention to the going concern assumption in light of the pension liability loan referred to in notes 17 and 18 and the Trustees Annual Report. The charity has negotiated a repayment plan to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension arrears in the next three years is approximately £34,000 per year. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

The Trustees have taken into account the impact of COVID-19 on the charity in making this assessment.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donation income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from other trading activities is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals 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:

- expenditure on charitable activities 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 expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

Items with a value below £500 are not capitalised as fixed assets.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is provided on all tangible fixed assets so as to write off the cost less estimated residual value over their anticipated useful lives, as follows:

Telephone Equipment	-	Over 5 years
Motor Vehicles	-	Over 3 years
Computer Equipment	-	Over 3 years
Equipment	-	Over 5 years

Investments

Investments consist of shares held in the subsidiary company and other investments, these are stated at cost.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surpluses on a straight line basis over the period of the lease.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

4. Limited by guarantee

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Trust donations	3,220	3,220	927	927
Subscriptions				
Subscriptions	8,197	8,197	6,229	6,229
	<u>11,417</u>	<u>11,417</u>	<u>7,156</u>	<u>7,156</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Supporting Communities	83,487	253,385	336,872
Advocacy	102,099	–	102,099
Fairness	36,200	142,385	178,585
	<u>221,786</u>	<u>395,770</u>	<u>617,556</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Supporting Communities	254,651	116,084	370,735
Advocacy	166,504	–	166,504
Fairness	204,261	47,584	251,845
	<u>625,416</u>	<u>163,668</u>	<u>789,084</u>

Included in charitable activities is Government funding of £423,678 (2021: £558,003).

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Office sub-let and room hire	26,103	26,103	17,773	17,773
Thinking Fuel	21,513	21,513	23,019	23,019
Secretariat services	8,052	8,052	6,392	6,392
	<u>55,668</u>	<u>55,668</u>	<u>47,184</u>	<u>47,184</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest from bank accounts and short term deposits	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	400	400	—	—

10. Expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Supporting Communities	281,496	50,947	332,443	326,278
Advocacy	72,706	30,982	103,688	114,375
Fairness	125,798	22,093	147,891	274,779
Governance costs	—	42,085	42,085	65,341
	<u>480,000</u>	<u>146,107</u>	<u>626,107</u>	<u>780,773</u>

Expenditure on charitable activities includes restricted expenditure amounting to £329,139 (2021 - £187,814).

Analysis of support costs

	2022 £	2021 £
Communications and staff training	5,310	15,804
Establishment costs	97,058	86,730
Staff travel	1,654	—
Governance costs	42,085	65,341
	<u>146,107</u>	<u>167,875</u>

Expenditure on support costs includes restricted expenditure amounting to £11,887 (2021 - £nil)

Analysis of governance costs

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Employment costs	28,616	28,616	46,457	46,457
Finance costs in respect of pension liability	1,257	1,257	1,841	1,841
Communications and staff training	3,952	3,952	8,859	8,859
Establishment costs	7,028	7,028	7,922	7,922
Staff travel	1,232	1,232	262	262
	<u>42,085</u>	<u>42,085</u>	<u>65,341</u>	<u>65,341</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	2,122	4,407
Gains on disposal of tangible fixed assets	(400)	–
Operating lease costs - land and buildings	39,000	39,000
Operating lease costs - equipment	2,292	2,292
Auditor's remuneration - Audit of the financial statements	9,000	11,460
Auditor's remuneration - Audit of the financial statements - prior year	–	1,824

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	272,148	284,648
Social security costs	21,456	22,699
Employer contributions to pension plans	20,321	21,360
	<u>313,925</u>	<u>328,707</u>

The average head count of employees during the year was 10 (2021: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Chief executive	1	1
Development manager	–	1
Locality manager	1	1
Operations manager	–	1
Project workers	7	6
Administration	1	1
	<u>10</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel remuneration amounted to £109,056 in respect of three employees (2021: £163,642 in respect of four employees).

13. Trustee remuneration and expenses

The trustees received no emoluments during either the current or previous year. One trustee had expenses totalling £62 reimbursed for travel or other charges during the year (2021: £Nil).

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Telephone Equipment £	Motor Vehicles £	Computer Equipment £	Equipment £	Total £
Cost					
At 1 Apr 2021	7,947	1,130	51,151	24,310	84,538
Additions	–	–	4,998	–	4,998
Disposals	–	(1,130)	–	–	(1,130)
At 31 Mar 2022	<u>7,947</u>	<u>–</u>	<u>56,149</u>	<u>24,310</u>	<u>88,406</u>
Depreciation					
At 1 Apr 2021	7,947	1,130	48,410	24,205	81,692
Charge for the year	–	–	2,087	35	2,122
Disposals	–	(1,130)	–	–	(1,130)
At 31 Mar 2022	<u>7,947</u>	<u>–</u>	<u>50,497</u>	<u>24,240</u>	<u>82,684</u>
Carrying amount					
At 31 Mar 2022	<u>–</u>	<u>–</u>	<u>5,652</u>	<u>70</u>	<u>5,722</u>
At 31 Mar 2021	<u>–</u>	<u>–</u>	<u>2,741</u>	<u>105</u>	<u>2,846</u>

15. Investments

	Shares in group undertakings £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2021	1,000	3,000	4,000
Additions	–	–	–
At 31 Mar 2022	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
Impairment			
At 1 Apr 2021 and 31 Mar 2022	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 Mar 2022	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
At 31 Mar 2021	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>

All investments shown above are held at valuation.

The Investment in Subsidiary Undertaking relates to a 100% share in the issued share capital of Thinking Rural Community Interest Company, a company registered in England and Wales (company registration number 06361946). At the year end the capital and reserves of Thinking Rural Community Interest Company were £46,899 in deficit, while a loss of £1,916 was reported for the year ended 31 March 2022.

Other investments relates to a £3,000 investment into Cirican LLP. The object of Cirican is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

16. Debtors

	2022 £	2021 £
Trade debtors	40,001	82,585
Amounts owed by group undertakings	19,281	19,281
Prepayments and accrued income	80,437	69,025
	<u>139,719</u>	<u>170,891</u>

17. Creditors: Amounts falling due within one year

	2022 £	2021 £
Loan in relation to defined benefit pension deficit	31,974	29,721
Trade creditors	6,829	39,958
Accruals and deferred income	13,217	52,051
Social security and other taxes	6,864	6,619
Superannuation and union subscriptions	–	295
Other creditors	9,653	10,857
	<u>68,537</u>	<u>139,501</u>

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months. At the year end repayments are scheduled to continue for the next two years and seven months. The balance stated above is that due within one year.

The other creditor balance of £9,653 (2021: £10,857) relates to funds held as agent on behalf of third parties. During the year income of £17,579 (2021: £22,237) was received by the charity as agent and expenditure of £18,783 (2021: £14,575) was paid out by the charity as agent on behalf of third parties.

18. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Loan in relation to defined benefit pension deficit	<u>16,918</u>	<u>51,402</u>

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months. At the year end repayments are scheduled to continue for the next two years and seven months. The balance stated above is that due after one year.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

19. Deferred income

	2022 £	2021 £
At 1 April 2021	35,833	86,873
Amount released to income	(35,833)	(86,873)
Amount deferred in year	—	35,833
At 31 March 2022	—	35,833

Deferred income comprises the advanced receipt of income in respect of charitable activities.

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,321 (2021: £21,360).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
General funds	323,398	289,272	(296,968)	16,999	332,701

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	236,598	679,759	(592,959)	—	323,398

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Anglian Water	–	7,000	(7,000)	–	–
Comic Relief	–	–	–	–	–
Big Energy Saving Network	–	7,000	(7,000)	–	–
The National Lottery Community Fund - Operation No Cold Shoulder	–	–	–	–	–
Comic Relief - Recovery Funding	–	–	–	–	–
The National Lottery Community Fund - COVID-19 Emergency Funding	–	–	–	–	–
Norfolk Community Foundation: COVID-19 Local Resilience Fund	–	–	–	–	–
Norfolk County Council - Contain Outbreak Management Fund	37,500	65,000	(88,500)	(14,000)	–
The National Lottery Community Fund - Reaching Communities / Partnerships	–	50,000	(18,529)	–	31,471
The National Lottery Community Fund - RC London and South East Region	–	53,000	(37,972)	–	15,028
Norfolk County Council - Social Isolation	–	213,770	(170,138)	(2,999)	40,633
	<u>37,500</u>	<u>395,770</u>	<u>(329,139)</u>	<u>(16,999)</u>	<u>87,132</u>

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Anglian Water	4,995	–	(4,995)	–	–
Comic Relief	33,055	3,693	(36,748)	–	–
Big Energy Saving Network	–	12,975	(12,975)	–	–
The National Lottery Community Fund - Operation No Cold Shoulder	23,596	48,500	(72,096)	–	–
Comic Relief - Recovery Funding	–	30,000	(30,000)	–	–
The National Lottery Community Fund - COVID-19 Emergency Funding	–	21,000	(21,000)	–	–
Norfolk Community Foundation: COVID-19 Local Resilience Fund	–	10,000	(10,000)	–	–

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

Norfolk County Council - Contain Outbreak Management Fund	–	37,500	–	–	37,500
The National Lottery Community Fund - Reaching Communities / Partnerships	–	–	–	–	–
The National Lottery Community Fund - RC London and South East Region	–	–	–	–	–
Norfolk County Council - Social Isolation	–	–	–	–	–
	<u>61,646</u>	<u>163,668</u>	<u>(187,814)</u>	<u>–</u>	<u>37,500</u>

Funding was received from Anglian Water to ensure the continuation of water saving communications as part of the campaign to encourage households to use less water. In the previous year funding was received in relation to 'Keep it Clear' campaigns in Norwich, Great Yarmouth and Kings Lynn.

The funding from Comic Relief received in the previous year related to a 'Spark, Kindle, Glow' project aiming to provide opportunities to isolated older people in West Norfolk.

The Big Energy Saving Network funding has been received in relation to the provision of energy advice to consumers.

Funding was received in the previous year from The National Lottery Community Fund in relation to 'Operation No Cold Shoulder', this supports work aimed at addressing loneliness and isolation.

Comic Relief provided recovery funding in the previous year in response to COVID-19.

The National Lottery Community Fund previously provided funding to deliver activities specifically aimed to support communities through the COVID-19 crisis.

The funding received from the Norfolk Community Foundation COVID-19 resilience fund in the previous year contributed to training and staff costs ensuring volunteer groups have useful information, community packs and training support.

Funding has been received from Norfolk County Council through the Contain Outbreak Management Fund to support the ongoing work undertaken during the pandemic to keep high risk individuals safe and supported. The transfer of £14,000 to General Funds relates to the fee due to the Charity for administering the funds.

The National Lottery Community Fund - Reaching Communities / Partnerships has provided funding for the Healthy Communities Together project which is aimed at the proactive engagement of vulnerable individuals.

Funding has been received from The National Lottery Community Fund - RC London and South East Region in relation to the Good Neighbourhood Network.

Norfolk County Council has provided funding towards the aim of significantly reducing Social Isolation and loneliness across Norfolk. The transfer of £2,999 to General Funds relates to the purchase of a fixed asset.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

22. Analysis of net assets between funds

Year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,722	–	5,722
Investments	4,000	–	4,000
Net current assets	339,897	87,132	427,029
Creditors greater than 1 year	(16,918)	–	(16,918)
	<u>332,701</u>	<u>87,132</u>	<u>419,833</u>

Year ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,846	–	2,846
Investments	4,000	–	4,000
Net current assets	367,954	37,500	405,454
Creditors greater than 1 year	(51,402)	–	(51,402)
	<u>323,398</u>	<u>37,500</u>	<u>360,898</u>

23. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	Other changes £	At 31 Mar 2022 £
Cash at bank and in hand	374,064	(18,217)	–	355,847
Debt due within one year	(29,721)	32,231	(34,484)	(31,974)
Debt due after one year	(51,402)	–	34,484	(16,918)
	<u>292,941</u>	<u>14,014</u>	<u>–</u>	<u>306,955</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	39,858	41,592
Later than 1 year and not later than 5 years	29,475	69,333
	<u>69,333</u>	<u>110,925</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2022

25. Related parties

Marion Coleman, a trustee, is also trustee of West Norfolk Carers, while Jane Evans, also a trustee, is the Chief Executive Officer. During the year charitable expenditure of £Nil (2021: £29,509) was paid by Community Action Norfolk to West Norfolk Carers. At the year end a balance of £Nil (2021: £Nil) was due to West Norfolk Carers. In addition membership income of £20 (2021: £20) was received from West Norfolk Carers during the year.

Janice Minns, a trustee, is also a trustee of The Purfleet Trust Resettlement Project (King's Lynn) Limited. During the year charitable expenditure of £5,080 (2021: £Nil) was paid by Community Action Norfolk to The Purfleet Trust Resettlement Project (King's Lynn) Limited. In addition membership income of £50 (2021: £50) was received from The Purfleet Trust Resettlement Project (King's Lynn) Limited.

James Kearns, a trustee, is also Chief Executive of Build Charity Limited. During the year charitable expenditure of £5,080 (2021: £Nil) was paid by Community Action Norfolk to Build Charity Limited.

During the year the following transactions were undertaken with Thinking Rural Community Interest Company, a wholly owned subsidiary of Community Action Norfolk:

	2022	2021
	£	£
Balance due from the subsidiary undertaking at the year end	46,281	46,281
Provision against balance due from subsidiary undertaking	27,000	27,000

Accounts

COMPANY REGISTRATION NUMBER: 3190820
CHARITY REGISTRATION NUMBER: 1056750

Community Action Norfolk
Company Limited by Guarantee
Financial statements
31 March 2021

Community Action Norfolk

Company Limited by Guarantee

Financial statements

Year ended 31 March 2021

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Independent auditor's report to the members	14 to 17
Statement of financial activities (including income and expenditure account)	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21 to 31

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

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 Companies Act 2006 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 UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Community Action Norfolk
Charity registration number	1056750
Company registration number	3190820
Principal office and registered office	Signpost House Ambassador Way Greens Road Dereham Norfolk NR20 3TL

The trustees

The trustees who served during the year and at the date of approval were as follows:

Ms M Coleman (Chair)
Mr N Chapman (resigned 30 March 2021)
Ms J Evans
Mr J Kearns
Ms J Minns
Mr A Nutile
Mr M Palmer (resigned 6 May 2020)
Mr C Tombs
Ms S Winteringham (resigned 13 January 2021)

Company secretary Mr R Martin

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Bank of Scotland
3 Queen Street
Norwich
Norfolk
NR2 4SG

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Objectives and activities

- The advancement of education, protection of health and the relief of poverty, distress and sickness;
- In the furtherance of the said purposes, but not further or otherwise, to promote and organise co-operation in the achievement of the same; and
- To that end to bring together in council, representatives of the voluntary organisations and statutory authorities within the area of benefit.

There have been no material changes to the objects since the last report. The trustees have also given consideration to the charities activities and have assured themselves that the organisation is acting within its objectives and in the best interests of furthering them.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Specifically in response to the two key principles outlined by the Charity Commission:

There must be an identifiable benefit or benefits

Our community support assists community organisations helping them operate legally, develop their ideas, improve their sustainability and maximise their benefits. They in turn provide tangible benefits for their community at target or sub-sets of that community.

In addition, some of our projects provide direct support to individuals to improve their situation.

Leading VCSE Engagement in Norfolk and working to ensure fair outcomes for all helps identify issues faced by those at disadvantage. It helps further the objectives and highlights the concerns of the VCSE sector in Norfolk who themselves work for the benefit of significant constituent groups. Through our engagement work we also bring organisations and individuals together to help identify and deliver solutions to the challenges we collectively face.

This work relates strongly to our charitable objectives by both reducing distress directly, through a variety of methods, and working with others to do so. The scale and impact of this work is highlighted below.

Benefit must be to the public, or section of the public

The benefits of our activities are to the general public either directly, through community organisations or through partnership work. Where limits exist they are not unreasonably restrictive.

The availability of our services can be limited by the availability of resources. Specific projects may be limited in their geographical focus or on the eligibility of beneficiaries. Where this is the case, it is done on the basis of identified need or other legitimate prioritisation made by us or by partners organisations.

We operate a charging policy to beneficiaries in some circumstances. In such cases charges are designed to be affordable. In general we work with partners to secure the necessary resources for our delivery work.

Our work falls within the boundaries of the county of Norfolk but is complimented by similar work provided by sister organisations in neighbouring counties and across the country. Cooperation exists between RCC's on a local, regional and national level across delivery, policy and strategy. We work with local partners to address issues across Norfolk as a whole.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Achievements and performance

2020/21 has been dominated by the Covid-19 Pandemic. We entered the year in lockdown with staff learning to work from home and new priorities dominating the support and activities we offer. The year saw unprecedented levels of cooperation, support and change but also high levels of uncertainty and this has continued.

During the pandemic CAN have remained fully engaged and used our knowledge of the communities and wider networks to maximise the impact of the community response and played an important part in coordinating, guiding and supporting the local VCSE effort. We have worked to maintain the connection between the community the VCSE, local authorities and health care systems, as well contributing to the growing connectivity across VCSE organisations. We have been able to identify needs early and disseminate information as required, ensuring statutory services were aware of those needs and responding appropriately. In addition we supported the

- coordination and delivery of food (acting as the single point of contact), and prescriptions and other medication to a wide range of vulnerable people (including those shielding) In Norfolk more than 300,000 people received food parcels:
- working with mutual aid and other community action groups to maximise their impact, help them overcome hurdles, and make sure that safeguarding of people in need and volunteers was in place, through training and information workshops and direct support.
- Engaged with education and children's services to highlight digital connectivity issues to help children and young people continue to take part in education, and to help combat loneliness and isolation;
- supporting the enlisting and allocation of volunteers and brokering volunteer offers with local organisations;
- helping to embed community testing, surge testing and, subsequently, vaccination services, engaging with diverse communities supporting the efforts of public sector bodies and health in ensuring testing and vaccination were delivered quickly and effectively.
- Provided organisational healthchecks locally and contributed to National statistics

All of this was achieved whilst maintaining the community development support, training and other regular activities which support our aim of ensuring a fairer Norfolk.

Achievements - Supporting covid initiatives and the rise of the mutual aid support

CAN responded rapidly and effectively to the needs of our communities. This bought time to allow other responses to be put in place and handled a significant level of demand that would have overwhelmed other services.

A regular VCSE Covid stakeholder group running since March 2020 has supported intelligence gathering from across the sector and helped to inform VCSE organisations This meeting has regularly attracted 50 organisations throughout 2020/21.

Eastern Community Homes

CAN is a founder member of the Eastern Community Homes Hub which launched at the beginning of March 2020. A regional hub supporting Community Led Housing. We have a trained advisor who completed their training under lockdown and has promoted the service to districts and parishes. The Launch and initial Conference attracted participants from across the UK

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

- Currently 4 out of 6 Norfolk Districts have signed up in Norfolk
- Working with 6 Community Led housing projects and have presented to more than 12 parish councils and Neighbourhood planning groups.

Mutual Aid

Support for mutual aid and Good Neighbour Schemes became a cornerstone of our activity at grassroots level. Providing information, support and training to ensure newly emerging groups were supported and safe.

172 groups were identified as mutual aid support - 141 providing support in a structured form. This led to the development of a new breed of Good Neighbour Scheme - GNS Connect, to ensure groups could organize and deliver without the difficulties of forming committees and formalising delivery. They operated under CAN insurance and support.

Nineteen existing GNS schemes were maintained and supported to expand, 200+ people trained, screened, provided with DBS checks and supported. 7 new schemes developed, and others identified as potentially growing schemes.

We began tracking and both tasks and volunteer numbers providing valuable insight. Based on this data we estimate that these schemes supported 97,000 requests for support.

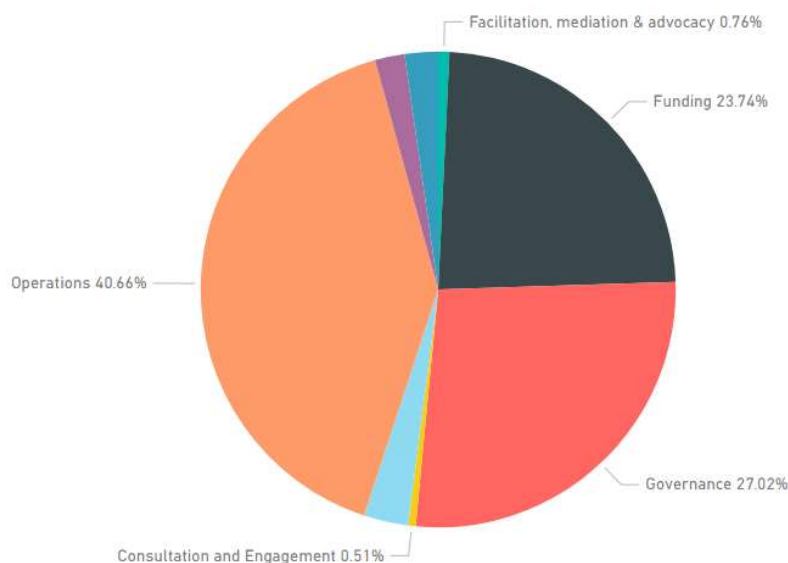
In addition a Mutual Aid Legacy project engaged with 38 West Norfolk groups and 63 parishes/towns.

As a consequence we applied for and received more than £150,000 of lottery investment to develop the GNS Network and continued support over the next three years to start in April 21.

Community Development

Despite the closures of community assets the community development team remained busy. Many of the queries related to covid rules, staying safe, safeguarding and of course funding concerns.

During the 2020/21 period we supported 432 cases with 248 organisations. Nearly half of these were supporting community buildings.



Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Social Prescribing and Combatting Social Isolation

Both services were delivered in partnership with several VCSE organisations and testament to the power of the VCSE sector to deliver measurable impacts on people's wellbeing and on the value of a partnership approach. In addition, CAN provided training to Social Prescribing Link Workers across the system on core skills and how to work effectively with VCSE organisations.

Combatting Social Isolation supported 150 clients across North Norfolk, Broadland and West Norfolk and parts of Breckland. This work has been recommissioned.

Social prescribing services delivered in the west reached Social prescribing supported more than 300 clients in West Norfolk CCG area. This work has now been completed and resides within PCN and Districts.

Supporting West Norfolk

We have had a long history of support in West Norfolk and continued to provide additional services throughout the year:

- 120 community development cases
- 155 West Norfolk participants involved in on-line training, events or forums.
- 38 West Norfolk mutual aid groups contacted and more than 35 provided with additional information regarding Good Neighbour schemes
- 63 West Norfolk parish/town councils contacted with additional information linked to Covid
- 150 on-line meetings, forums or events connected with our strategic representative role for the sector in West Norfolk.

Operation No Cold Shoulder worked with Future Projects, Age UK, West Norfolk Befriending and Creative Arts East supported a range of creative arts taster sessions and face to face (pre covid) and telephone befriending. It reached 282 clients in total.

- 154 befriending contacts (each receiving more than 12 sessions (mostly telephone following covid)
- 41 creative workshops reaching 80 individuals (also stopped due covid) and 7 creative packs sent out to 50 individuals

Spark Kindle Glow supported social isolation in West Norfolk communities identified as having poor transport infrastructure, social infrastructure and people with limited technological skills. Reached 220 socially isolated individuals and 158 other contacts made - 4 communities supported with awareness events.

Partnership working with National providers

Our partnership with Anglia Water and the Citizen Advice funded Big Energy Saving Network work has supported training, education, and behavioural change activities in communities and with professionals on key issues from fuel poverty to water usage and ensured a coordinated approach across the region. As regional lead for the Big Energy Saving Network we delivered training to more than 400 Frontline staff across Norfolk.

Our partnership with DEFRA and across the ACRE network helps support our work with rural communities, enhances our delivery through sharing of best practice and allows us to inform a national policy agenda on key issues that affect our communities.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Financial review

Investments

At 31 March 2021 the charity had an investment of £1,000 in Thinking Rural Community Interest Company, the subsidiary undertaking, and a £3,000 investment in Cirican LLP.

Pension Deficit

With the final member of our Local Authority Defined Benefit Pension Scheme retiring in April 2012 the deficit in the scheme crystallised. Community Action Norfolk was able to negotiate a repayment plan with Norfolk Pension Services. With the scheme now crystallised the liability is fixed and cannot increase providing a degree of certainty to the organisation. The staged repayment plan provides an affordable way for Community Action Norfolk to repay this liability whilst minimising the impact on Community Action Norfolk's delivery.

Reserves Policy

In accordance with recommended practices the Trustees have determined that unrestricted reserves must be maintained at a level sufficient to cover all liabilities that could reasonably be estimated should the Charity be wound up. In addition, the Trustees have agreed a policy to increase reserves to a point where all contingent liabilities are covered and a minimum of six months core running costs are held.

At 31 March 2021 total reserves amounted to £360,898 (2020: £298,244) of which unrestricted reserves were £323,398 (2020: £236,598) and restricted funds totalled £37,500 (2020: £61,646). Free reserves, excluding long term liabilities, amounted to £367,954 (2020: £309,949).

The trustees have given due care and attention to the going concern assumption in light of the loan arising from the pension liability referred to in notes 16 and 17. That liability has been structured in such a way as to allow the charity a way forward in conjunction with its certain incoming resources. The cash flow cost to the charity of the pension liability in the next three years is an average of £32,600 per year. Having carried out a detailed review the trustees consider the charity to be a going concern.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Plans for future periods

Community Action Norfolk's main strategic plan was due for renewal in March 2020. The renewal process was disrupted by the Covid-19 pandemic. 2020 saw the organisation mobilise different types of activity in response to the pandemic, at the same time a number of normal functions were unable to take place or had to take place in highly modified forms.

The situation remains extremely variable in terms of the impact of the pandemic on operations and the varying needs of our communities. We have put in place an interim strategic plan designed to ensure Community Action Norfolk is clear on its strategic focus whilst maintaining agility in response.

Our current needs analysis draws on two VCSE health-check and needs reports authored by Community Action Norfolk, case studies and wider report available here:

<https://www.communityactionnorfolk.org.uk/sites/content/covid-reports-and-case-studies>.

Insights from our regular VCSE Covid stakeholder group running since March 2020 has supported intelligence gathering. Our priorities have also been informed via work as part of the Community Resilience and Recovery Cell and High-Risk Communities Delivery Group where we have inputted information on the sector and disseminated information to the sector regarding the changing environment.

Alongside our delivery priorities we have sought to maximise learning from our pandemic experience, particular in terms of the use of digital tools to assist our delivery. We have also put in place plans to safeguard our own reliance, recognising a significantly challenging external funding landscape over the coming years. Ultimately, we believe we are best served through ensuring we remain focused on our beneficiaries needs and developed a number of priorities in at the beginning of the pandemic and these remain during 2020/21.

Interim Strategic Priorities

1. Supporting Norfolk's Systemwide Response Effort - We will continue to engage and support Norfolk's system-wide response effort. We will work to ensure a coordinated and holistic system-wide response to the needs of our communities whilst highlighting the contribution and needs of the VCSE sector.

2. Maximising Mutual Support and Good Neighbour Schemes - The contribution of mutual support and Good Neighbour Schemes to meeting the needs of our communities has been vital. At the same time, the Covid-19 pandemic has generated a new wave of individuals and communities coming forward to help people in need. We will work to maximise the legacy of newly established community activities. We will continue to provide support, training, and advice to groups to ensure they and their clients are safe and achieve the best outcomes possible. We have secured additional funding to develop a support network which will increase our capacity to grow this sector further. We work to support the coordination of mutual support activity with other system responses.

3. Disseminating Information and Gathering Intelligence - The high-volume information and frequently changing situation have been features of the pandemic. We will continue to work to ensure the VCSE sector receives up to date information in a timely manner and in an accessible format. We will work with partners to gather the latest intelligence on issues in our communities and ensure these are addressed and incorporated into strategic planning.

4. Supporting Sector Resilience and Recovery - Evidence from our VCSE health-check activity and national data demonstrate the severe strain the VCSE sector is under both in terms of service demands and diminishing funding resources. We will continue to monitor the health of VCSE organisations and will continue to support the sector to both maintain critical services and recover from the impact of the pandemic and its aftermath.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

5. Highlighting and Addressing Inequalities - Ensuring fairness for all is a core purpose for Community Action Norfolk. The pandemic has exposed many of the inequalities within communities and has impacted the most vulnerable disproportionately. We will continue to work to address inequalities, in particular seeking to ensure:

- different areas and groups within our system receive equitable care and opportunities.
- we deliver a population health management approach that maximises prevention and life opportunities for all.
- we respond to the needs of individuals being inclusive and responsive to their protected characteristics and other life factors.

6. Continuing a Model of Pro-active Support - One significant feature of the pandemic response is the attempt to identify lists of vulnerable individuals and pro-actively contact them to identify and respond to needs. This support is pro-active and therefore consistent with an overall preventative approach. It is also responsive to client needs making it consistent with a client centred/person-led model. It therefore strongly aligns with our values and those of the wider VCSE sector. We will therefore work to see this approach refined and continued as an integrated part of our overall system model.

Structure, governance and management

Governing Document

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1. The charity has obtained the consent of the Registrar of Companies to be exempt from the requirements to use the word 'Limited' in its name.

The Memorandum and Articles of Association of the company are the governing documents of the charity which define the activities, responsibilities and powers of the Trustee.

Trustees

The Board of Trustees comprises of up to nine directly elected Trustees with the option for the Board to co-opt an additional three Trustees.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses can be found under note 12. Trustees are required to disclose all relevant interests at the beginning of each meeting.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Induction and Training of Trustees

All Trustees, on appointment are given an Induction Pack which includes:

- a copy of the Role Description and Code of Conduct for Trustees and Role of a Company Director;
- the Memorandum and Articles of Association of the company;
- the most recent Financial Statements and Statement of Financial Practice, Annual Review;
- a set of Minutes for the most recent meeting of the Board of Trustees;
- a copy of the Charity Commission publication "The Essential Trustee: What you need to know, What you need to do.";
- a list of contact details for the Trustees;
- a timetable of meetings for the forthcoming year;
- a list of current sub-committees;
- copies of the Strategic Development and Business Plans;
- a list of staff and the staffing structure of the organisation;
- the ACRE Quality Standards and other documents to help inform the new Trustees of their role.

Newly appointed Trustees are invited to visit Signpost House for an informal meeting with the Chief Executive Officer and to meet staff members.

All trustees are invited to induction training on such issues as the management accounts, the responsibilities of Trustees, etc. A variety of events and other techniques are used to keep the Trustee Board in contact and informed with the activities of the staff team.

Organisational Structure

The Board of Trustees is responsible for the governance of the Charity, including developing and reviewing the policies of the organisation, ensuring that it works within the law and operates in accordance with its objects and rules defined in the Memorandum and Articles of Association of the company. The Board is also responsible for ensuring that the assets and resources of the Charity are managed properly.

The Board currently has two formal sub-committees:

Quality and Audit Committee

This committee oversees all aspects of staff wellbeing; ensuring provision of appropriate policies and procedures, and confirm that auditing processes are in place to maintain quality accreditation.

Remuneration and Terms of Service Committee

This committee oversees the work environment and conditions and terms of employment.

The sub-committees report to the full Board.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Thinking Rural Community Interest Company

In addition to the sub-committees the board appoints all members of the board to Community Action Norfolk's trading arm Thinking Rural Community Interest Company.

Delegated Authority

The Board has delegated the responsibility for the day to day operations of the Charity to the Chief Executive Officer, Jonathan Clemo to May 2021 and from then on to Rik Martin. This includes managing all staff, ensuring that the budget is adhered to, administration of all aspects of the organisation, negotiations with funders and other stakeholders for support, representation on outside bodies.

Relationships With Other Charities

The Charity has no divisional or branch structure. It is affiliated to ACRE (Registered Charity No. 296434).

Pay Policy for Senior Staff

The Trustees consider the board of directors, who are the charity's Trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating Community Action Norfolk on a day to day basis.

All trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 12 and 24 to the accounts.

The pay of all staff is reviewed by the Remuneration and Terms of Service Committee with consideration given to annual cost of living increases as well as broader reviews of pay and conditions when appropriate.

In view of the nature of the charity, the Trustees seek suitable advice to benchmark against pay levels in other similar organisations. In reviewing this information directors seek to balance offering a competitive market pay, with organisational affordability and the recruitment and retention of high quality staff.

Risk Management

The organisation undertakes a full organisational risk assessment covering governance, operational, financial and external risks which it reviews annually (or more frequently when needed). Ongoing monitoring of all risk takes place and the Board is provided with updates and exception reports for each Board meeting.

Indemnity Insurance

The Charity pays an annual premium in respect of professional indemnity insurance. This policy protects the Charity from loss arising from neglect or defaults of Directors/Trustees, employees or agents and indemnifies Directors/Trustees and other officers against the consequences of most neglect or fault on their part.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Fundraising standards information

Our approach to fundraising activities:

Community Action Norfolk does not actively fundraise from the public or run legacy campaigns or undertake similar fundraising activities in its own right or via trading or subsidiary or third party. The trustees are though pleased to receive unsolicited gifts and legacies from supporters who generously support our work. Our financial model is built around income from grants, contracts, membership fees and traded services. The trustees have no plans to actively fundraise from the public at this time. We make every effort to ensure all our activity is conducted legally and ethically.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Lovewell Blake LLP as auditors will be proposed at the forthcoming Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 26 January 2022 and signed on behalf of the board of trustees by:

Mr R Martin
Charity Secretary

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

Year ended 31 March 2021

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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's 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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2021

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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.

Community Action Norfolk

Company Limited by Guarantee

Independent auditor's report to the members of Community Action Norfolk

(continued)

Year ended 31 March 2021

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

28 January 2022

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	7,156	–	7,156	6,763
Charitable activities	6	625,416	163,668	789,084	798,202
Other trading activities	7	47,184	–	47,184	56,733
Investment income	8	3	–	3	80
Total income		<u>679,759</u>	<u>163,668</u>	<u>843,427</u>	<u>861,778</u>
Expenditure					
Expenditure on charitable activities	9	(592,959)	(187,814)	(780,773)	(819,195)
Total expenditure		<u>(592,959)</u>	<u>(187,814)</u>	<u>(780,773)</u>	<u>(819,195)</u>
Net income and net movement in funds					
		<u>86,800</u>	<u>(24,146)</u>	<u>62,654</u>	<u>42,583</u>
Reconciliation of funds					
Total funds brought forward		<u>236,598</u>	<u>61,646</u>	<u>298,244</u>	<u>255,661</u>
Total funds carried forward		<u>323,398</u>	<u>37,500</u>	<u>360,898</u>	<u>298,244</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 31 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	13		2,846		3,773
Investments	14		4,000		4,000
			<u>6,846</u>		<u>7,773</u>
Current assets					
Debtors	15	170,891		316,878	
Cash at bank and in hand		374,064		272,035	
		<u>544,955</u>		<u>588,913</u>	
Creditors: Amounts falling due within one year	16	(139,501)		(217,318)	
Net current assets			405,454		371,595
Total assets less current liabilities			412,300		379,368
Creditors: Amounts falling due after more than one year	17		(51,402)		(81,124)
Net assets			<u>360,898</u>		<u>298,244</u>
Funds of the charity					
Restricted funds			37,500		61,646
Unrestricted funds			323,398		236,598
Total charity funds	20		<u>360,898</u>		<u>298,244</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2022, and are signed on behalf of the board by:

Ms M Coleman
Trustee

Company registration number: 3190820

The notes on pages 21 to 31 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	62,654	42,583
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,407	5,065
Other interest receivable and similar income	(3)	(80)
Interest payable	1,841	2,144
<i>Changes in:</i>		
Trade and other debtors	145,987	72,177
Trade and other creditors	(77,602)	89,833
Cash generated from operations	137,284	211,722
Interest paid	(1,841)	(2,144)
Interest received	3	80
Net cash from operating activities	<u>135,446</u>	<u>209,658</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,480)	(1,441)
Purchases of other investments	—	(3,000)
Net cash used in investing activities	<u>(3,480)</u>	<u>(4,441)</u>
Cash flows from financing activities		
Proceeds from borrowings	(29,937)	(23,541)
Net cash used in financing activities	<u>(29,937)</u>	<u>(23,541)</u>
Net increase in cash and cash equivalents	102,029	181,676
Cash and cash equivalents at beginning of year	272,035	90,359
Cash and cash equivalents at end of year	<u>374,064</u>	<u>272,035</u>

The notes on pages 21 to 31 form part of these financial statements.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Signpost House, Ambassador Way, Greens Road, Dereham, Norfolk, NR20 3TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have give due care and attention to the going concern assumption in light of the pension liability loan referred to in notes 16 and 17 and the Trustees Annual Report. The charity has negotiated a repayment plan to allow the charity a way forward in conjunction with its certain income. The cash flow cost to the charity of the pension arrears in the next three years is approximately £32,600 per year. Having carried out a detailed review and prepared future financial projections the trustees consider the charity to be a going concern.

The Trustees have taken into account the impact of COVID-19 on the charity in making this assessment.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donation income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from other trading activities is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals 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:

- expenditure on charitable activities 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 expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

The cost of tangible fixed assets includes only the expenditure incurred in bringing the assets into working condition for their intended use.

Items with a value below £500 are not capitalised as fixed assets.

Impairment reviews are only carried out on groups of assets where there has been an indication of impairment.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is provided on all tangible fixed assets so as to write off the cost less estimated residual value over their anticipated useful lives, as follows:

Telephone Equipment	-	Over 5 years
Motor Vehicles	-	Over 3 years
Computer Equipment	-	Over 3 years
Equipment	-	Over 5 years

Investments

Investments consist of shares held in the subsidiary company and other investments, these are stated at cost.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surpluses on a straight line basis over the period of the lease.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

4. Limited by guarantee

Community Action Norfolk is a registered charity and company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £1.

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Trust donations	927	927	173	173
Subscriptions				
Subscriptions	6,229	6,229	6,590	6,590
	<u>7,156</u>	<u>7,156</u>	<u>6,763</u>	<u>6,763</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Supporting Communities	254,651	116,084	370,735
Advocacy	166,504	–	166,504
Fairness	204,261	47,584	251,845
	<u>625,416</u>	<u>163,668</u>	<u>789,084</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Supporting Communities	275,244	48,355	323,599
Advocacy	139,630	–	139,630
Fairness	276,628	58,345	334,973
	<u>691,502</u>	<u>106,700</u>	<u>798,202</u>

Included in charitable activities is Government funding of £558,003 (2020: £590,245).

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Office sub-let and room hire	17,773	17,773	25,786	25,786
Thinking Fuel	23,019	23,019	21,680	21,680
Secretariat services	6,392	6,392	9,267	9,267
	<u>47,184</u>	<u>47,184</u>	<u>56,733</u>	<u>56,733</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest from bank accounts and short term deposits	<u>3</u>	<u>3</u>	<u>80</u>	<u>80</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Supporting Communities	283,431	42,847	326,278	329,407
Advocacy	84,150	30,225	114,375	135,308
Fairness	245,317	29,462	274,779	289,413
Governance costs	–	65,341	65,341	65,067
	<u>612,898</u>	<u>167,875</u>	<u>780,773</u>	<u>819,195</u>

Expenditure on charitable activities includes restricted expenditure amounting to £187,814 (2020 - £78,799).

Analysis of governance costs

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Employment costs	46,457	46,457	45,099	45,099
Finance costs in respect of pension liability	1,841	1,841	2,144	2,144
Communications and staff training	8,859	8,859	9,481	9,481
Establishment costs	7,922	7,922	6,852	6,852
Staff travel	262	262	1,491	1,491
	<u>65,341</u>	<u>65,341</u>	<u>65,067</u>	<u>65,067</u>

10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	4,407	5,065
Operating lease costs - land and buildings	39,000	39,000
Operating lease costs - equipment	2,292	1,902
Auditor's remuneration - Audit of the financial statements	11,460	7,302
Auditor's remuneration - Audit of the financial statements - prior year	1,824	–
Auditor's remuneration - Accountancy fees	–	2,160
	<u>59,983</u>	<u>95,429</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	284,648	307,242
Social security costs	22,699	25,859
Employer contributions to pension plans	21,360	22,100
Other employee benefits	–	170
	<u>328,707</u>	<u>355,371</u>

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Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

11. Staff costs *(continued)*

The average head count of employees during the year was 11 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Chief executive	1	1
Development manager	1	1
Locality manager	1	1
Operations manager	1	1
Project workers	6	7
Administration	1	1
	<u>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel remuneration amounted to £163,642 in respect of four employees (2020: £179,577 in respect of four employees).

12. Trustee remuneration and expenses

The trustees received no emoluments during either the current or previous year. No trustees had any expenses reimbursed for travel or other charges during the year (2020: three trustees were reimbursed for expenses of £749).

13. Tangible fixed assets

	Telephone Equipment £	Motor Vehicles £	Computer Equipment £	Equipment £	Total £
Cost					
At 1 Apr 2020	7,947	1,130	47,671	24,310	81,058
Additions	—	—	3,480	—	3,480
At 31 Mar 2021	<u>7,947</u>	<u>1,130</u>	<u>51,151</u>	<u>24,310</u>	<u>84,538</u>
Depreciation					
At 1 Apr 2020	6,367	1,130	45,663	24,125	77,285
Charge for the year	1,580	—	2,747	80	4,407
At 31 Mar 2021	<u>7,947</u>	<u>1,130</u>	<u>48,410</u>	<u>24,205</u>	<u>81,692</u>
Carrying amount					
At 31 Mar 2021	<u>—</u>	<u>—</u>	<u>2,741</u>	<u>105</u>	<u>2,846</u>
At 31 Mar 2020	<u>1,580</u>	<u>—</u>	<u>2,008</u>	<u>185</u>	<u>3,773</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

14. Investments

	Shares in group undertakings £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2020	1,000	3,000	4,000
Additions	—	—	—
At 31 Mar 2021	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
Impairment			
At 1 Apr 2020 and 31 Mar 2021	—	—	—
Carrying amount			
At 31 Mar 2021	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
At 31 Mar 2020	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>

All investments shown above are held at valuation.

The Investment in Subsidiary Undertaking relates to a 100% share in the issued share capital of Thinking Rural Community Interest Company, a company registered in England and Wales (company registration number 06361946). At the year end the capital and reserves of Thinking Rural Community Interest Company were £44,983 in deficit, while a loss of £2,041 was reported for the year ended 31 March 2021.

Other investments relates to a £3,000 investment into Cirican LLP. The object of Cirican is to enable the involved members to tender for larger national research contracts that play to the members' skills and experiences, for both financial return and furtherance of charitable purposes.

15. Debtors

	2021 £	2020 £
Trade debtors	82,585	143,259
Amounts owed by group undertakings	19,281	19,281
Prepayments and accrued income	69,025	154,291
Other debtors	—	47
	<u>170,891</u>	<u>316,878</u>

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Loan in relation to defined benefit pension deficit	29,721	29,936
Trade creditors	39,958	63,872
Accruals and deferred income	52,051	103,335
Social security and other taxes	6,619	16,660
Superannuation and union subscriptions	295	320
Other creditors	10,857	3,195
	<u>139,501</u>	<u>217,318</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

16. Creditors: Amounts falling due within one year *(continued)*

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months. At the year end repayments are scheduled to continue for the next three years and eight months. The balance stated above is that due within one year.

The other creditor balance of £10,857 (2020: £3,195) relates to funds held as agent on behalf of third parties. During the year income of £22,237 (2020: £Nil) was received by the charity as agent and expenditure of £14,575 (2020: £1,890) was paid out by the charity as agent on behalf of third parties.

17. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Loan in relation to defined benefit pension deficit	51,402	81,124

Following the retirement of the last member of the pension scheme from the charity in April 2012 a Cessation Valuation Report was prepared and issued by a qualified actuary on 20 July 2012. The charity has entered into a repayment agreement with Norfolk County Council to repay the defined benefit pension deficit, which crystallised as a result of the retirement, over a period of thirteen years and six months. At the year end repayments are scheduled to continue for the next three years and eight months. The balance stated above is that due after one year.

18. Deferred income

	2021	2020
	£	£
At 1 April 2020	86,873	31,466
Amount released to income	(86,873)	(31,466)
Amount deferred in year	35,833	86,873
At 31 March 2021	35,833	86,873

Deferred income comprises the advanced receipt of income in respect of charitable activities.

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,360 (2020: £22,100).

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
General funds	236,598	679,759	(592,959)	323,398

	At 1 Apr 2019	Income	Expenditure	At 31 Mar 2020
	£	£	£	£
General funds	221,916	755,078	(740,396)	236,598

Restricted funds

	At 1 Apr 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
Anglian Water	4,995	–	(4,995)	–
Comic Relief	33,055	3,693	(36,748)	–
Big Energy Saving Network	–	12,975	(12,975)	–
The National Lottery Community Fund - Operation No Cold Shoulder	23,596	48,500	(72,096)	–
Comic Relief - Recovery Funding	–	30,000	(30,000)	–
The National Lottery Community Fund - COVID-19 Emergency Funding	–	21,000	(21,000)	–
Norfolk Community Foundation: COVID-19 Local Resilience Fund	–	10,000	(10,000)	–
Norfolk County Council - Contain Outbreak Management Fund	–	37,500	–	37,500
	<u>61,646</u>	<u>163,668</u>	<u>(187,814)</u>	<u>37,500</u>

	At 1 Apr 2019	Income	Expenditure	At 31 Mar 2020
	£	£	£	£
Anglian Water	4,886	9,991	(9,882)	4,995
Comic Relief	28,859	33,234	(29,038)	33,055
Big Energy Saving Network	–	14,975	(14,975)	–
The National Lottery Community Fund - Operation No Cold Shoulder	–	48,500	(24,904)	23,596
Comic Relief - Recovery Funding	–	–	–	–
The National Lottery Community Fund - COVID-19 Emergency Funding	–	–	–	–
Norfolk Community Foundation: COVID-19 Local Resilience Fund	–	–	–	–
Norfolk County Council - Contain Outbreak Management Fund	–	–	–	–
	<u>33,745</u>	<u>106,700</u>	<u>(78,799)</u>	<u>61,646</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

20. Analysis of charitable funds *(continued)*

Funding was received from Anglian Water in relation to 'Keep it Clear' campaigns in Norwich, Great Yarmouth and Kings Lynn.

The funding from Comic Relief has been received in relation to a 'Spark, Kindle, Glow' project aiming to provide opportunities to isolated older people in West Norfolk.

The Big Energy Saving Network funding has been received in relation to the provision of training to frontline workers working with vulnerable consumers.

Funding has been received from The National Lottery Community Fund in relation to 'Operation No Cold Shoulder', this supports work aimed at addressing loneliness and isolation.

Comic Relief has provided recovery funding in response to COVID-19.

The National Lottery Community Fund has provided funding to deliver activities specifically aimed to support communities through the COVID-19 crisis.

The funding from the Norfolk Community Foundation COVID-19 resilience fund will contribute to training and staff costs to ensure volunteer groups have useful information, community packs and training support.

Funding has been received from Norfolk County Council through the Contain Outbreak Management Fund to support the ongoing work undertaken during the pandemic to keep high risk individuals safe and supported.

21. Analysis of net assets between funds

Year ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,846	–	2,846
Investments	4,000	–	4,000
Net current assets	367,954	37,500	405,454
Creditors greater than 1 year	(51,402)	–	(51,402)
	<u>323,398</u>	<u>37,500</u>	<u>360,898</u>

Year ended 31 March 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,773	–	3,773
Investments	4,000	–	4,000
Net current assets	309,949	61,646	371,595
Creditors greater than 1 year	(81,124)	–	(81,124)
	<u>236,598</u>	<u>61,646</u>	<u>298,244</u>

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2021

22. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	Other changes	At 31 Mar 2021
	£	£	£	£
Cash at bank and in hand	272,035	102,029	–	374,064
Debt due within one year	(29,936)	29,937	(29,722)	(29,721)
Debt due after one year	(81,124)	–	29,722	(51,402)
	<u>160,975</u>	<u>131,966</u>	<u>–</u>	<u>292,941</u>

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	41,592	41,592
Later than 1 year and not later than 5 years	69,333	110,895
	<u>110,925</u>	<u>152,487</u>

24. Related parties

Marion Coleman, a trustee, is also trustee of West Norfolk Carers, while Jane Evans, also a trustee, is the Chief Executive Officer. During the year charitable expenditure of £29,509 (2020: £29,759) was paid by Community Action Norfolk to West Norfolk Carers. At the year end a balance of £Nil (2020: £2,914) was due to West Norfolk Carers. In addition membership income of £20 (2020: £20) was received from West Norfolk Carers during the year.

Janice Minns, a trustee, is also a trustee of The Purfleet Trust Resettlement Project (King's Lynn) Limited. During the year charitable expenditure of £Nil (2020: £5,920) was paid by Community Action Norfolk to The Purfleet Trust Resettlement Project (King's Lynn) Limited. In addition membership income of £50 (2020: £50) was received from The Purfleet Trust Resttlement Project (King's Lynn) Limited.

During the year the following transactions were undertaken with Thinking Rural Community Interest Company, a wholly owned subsidiary of Community Action Norfolk:

	2021	2020
	£	£
Income received from subsidiary undertaking	–	14,004
Balance due from the subsidiary undertaking at the year end	46,281	46,281
Provision against balance due from subsidiary undertaking	27,000	27,000