

**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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# Community Action Norfolk

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report)

#### Year ended 31 March 2021

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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

|   |   |
|---|---|
| <b>Registered charity name</b>                | Community Action Norfolk  |
| <b>Charity registration number</b>            | 1056750   |
| <b>Company registration number</b>            | 3190820   |
| <b>Principal office and registered office</b> | Signpost House<br>Ambassador Way<br>Greens Road<br>Dereham<br>Norfolk<br>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**

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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

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#### 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

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##### **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

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- 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.

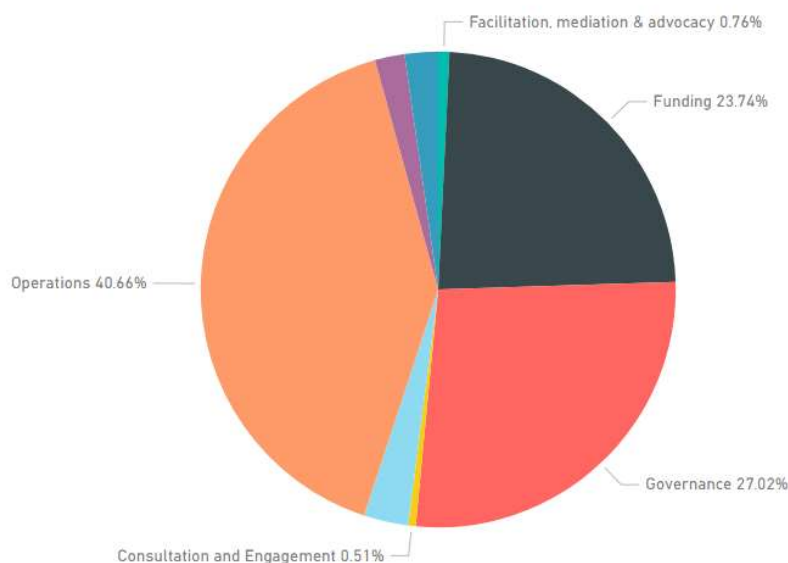
In addition a Mutual Aid Legacy project engaged with 38 West Norfolk groups and 63 parishes/towns.

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

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#### **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

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#### 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

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##### 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

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**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

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#### 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**

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#### **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**

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#### **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**

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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**

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#### **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**

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#### **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**

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#### **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**

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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](http://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<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | Total funds<br>£ | 2020<br>Total funds<br>£ |
|---|------|----------------------------|----------------------------------|------------------|--------------------------|
|   | Note |                            |                                  |                  |                          |
| <b>Income and endowments</b>                |      |                            |                                  |                  |                          |
| 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                       |
| <b>Total income</b>                         |      | <u>679,759</u>             | <u>163,668</u>                   | <u>843,427</u>   | <u>861,778</u>           |
| <b>Expenditure</b>                          |      |                            |                                  |                  |                          |
| Expenditure on charitable activities        | 9    | (592,959)                  | (187,814)                        | (780,773)        | (819,195)                |
| <b>Total expenditure</b>                    |      | <u>(592,959)</u>           | <u>(187,814)</u>                 | <u>(780,773)</u> | <u>(819,195)</u>         |
| <b>Net income and net movement in funds</b> |      | <u>86,800</u>              | <u>(24,146)</u>                  | <u>62,654</u>    | <u>42,583</u>            |
| <b>Reconciliation of funds</b>              |      |                            |                                  |                  |                          |
| Total funds brought forward                 |      | 236,598                    | 61,646                           | 298,244          | 255,661                  |
| <b>Total funds carried forward</b>          |      | <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<br>£      | £              | 2020<br>£      | £              |
|--|------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>  |      |                |                |                |                |
| Tangible fixed assets  | 13   |                | 2,846          |                | 3,773          |
| Investments  | 14   |                | 4,000          |                | 4,000          |
|  |      |                | <u>6,846</u>   |                | <u>7,773</u>   |
| <b>Current assets</b>  |      |                |                |                |                |
| Debtors  | 15   | 170,891        |                | 316,878        |                |
| Cash at bank and in hand                                       |      | 374,064        |                | 272,035        |                |
|  |      | <u>544,955</u> |                | <u>588,913</u> |                |
| <b>Creditors: Amounts falling due within one year</b>          | 16   | (139,501)      |                | (217,318)      |                |
| <b>Net current assets</b>                                      |      |                | 405,454        |                | 371,595        |
| <b>Total assets less current liabilities</b>                   |      |                | 412,300        |                | 379,368        |
| <b>Creditors: Amounts falling due after more than one year</b> | 17   |                | (51,402)       |                | (81,124)       |
| <b>Net assets</b>  |      |                | <u>360,898</u> |                | <u>298,244</u> |
| <b>Funds of the charity</b>                                    |      |                |                |                |                |
| Restricted funds   |      |                | 37,500         |                | 61,646         |
| Unrestricted funds   |      |                | 323,398        |                | 236,598        |
| <b>Total charity funds</b>                                     | 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<br>£       | 2020<br>£       |
|---|-----------------|-----------------|
| <b>Cash flows from operating activities</b>           |                 |                 |
| 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>  |
| <b>Cash flows from investing activities</b>           |                 |                 |
| 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>  |
| <b>Cash flows from financing activities</b>           |                 |                 |
| Proceeds from borrowings                              | (29,937)        | (23,541)        |
| Net cash used in financing activities                 | <u>(29,937)</u> | <u>(23,541)</u> |
| <b>Net increase in cash and cash equivalents</b>      | 102,029         | 181,676         |
| <b>Cash and cash equivalents at beginning of year</b> | 272,035         | 90,359          |
| <b>Cash and cash equivalents at end of year</b>       | <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**

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#### **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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b>     |                            |                          |                            |                          |
| Trust donations      | 927                        | 927                      | 173                        | 173                      |
| <b>Subscriptions</b> |                            |                          |                            |                          |
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
| 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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>undertaken<br>directly | Support costs  | Total funds<br>2021 | Total fund<br>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<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>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<br>£     | 2020<br>£     |
|---|---------------|---------------|
| 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<br>£      | 2020<br>£      |
|---|----------------|----------------|
| 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> |

# Community Action Norfolk

## 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<br>No. | 2020<br>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<br>Equipment<br>£ | Motor<br>Vehicles<br>£ | Computer<br>Equipment<br>£ | Equipment<br>£ | Total<br>£    |
|------------------------|-----------------------------|------------------------|----------------------------|----------------|---------------|
| <b>Cost</b>            |                             |                        |                            |                |               |
| At 1 Apr 2020          | 7,947                       | 1,130                  | 47,671                     | 24,310         | 81,058        |
| Additions              | —                           | —                      | 3,480                      | —              | 3,480         |
| <b>At 31 Mar 2021</b>  | <u>7,947</u>                | <u>1,130</u>           | <u>51,151</u>              | <u>24,310</u>  | <u>84,538</u> |
| <b>Depreciation</b>    |                             |                        |                            |                |               |
| 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         |
| <b>At 31 Mar 2021</b>  | <u>7,947</u>                | <u>1,130</u>           | <u>48,410</u>              | <u>24,205</u>  | <u>81,692</u> |
| <b>Carrying amount</b> |                             |                        |                            |                |               |
| <b>At 31 Mar 2021</b>  | <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<br>group<br>undertakings<br>£ | Other<br>investments<br>£ | Total<br>£   |
|-------------------------------|---|---------------------------|--------------|
| <b>Cost or valuation</b>      |   |                           |              |
| At 1 Apr 2020                 | 1,000                                   | 3,000                     | 4,000        |
| Additions                     | —                                       | —                         | —            |
| <b>At 31 Mar 2021</b>         | <u>1,000</u>                            | <u>3,000</u>              | <u>4,000</u> |
| <b>Impairment</b>             |   |                           |              |
| At 1 Apr 2020 and 31 Mar 2021 | —                                       | —                         | —            |
| <b>Carrying amount</b>        |   |                           |              |
| 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<br>£      | 2020<br>£      |
|------------------------------------|----------------|----------------|
| 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<br>£      | 2020<br>£      |
|---|----------------|----------------|
| 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

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##### 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        |
| <b>At 31 March 2021</b>   | <b>35,833</b> | <b>86,873</b> |

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<br>31 Mar 2021 |
|---------------|----------------|----------------|------------------|-------------------|
|               | £              | £              | £                | £                 |
| General funds | <u>236,598</u> | <u>679,759</u> | <u>(592,959)</u> | <u>323,398</u>    |

|               | At 1 Apr 2019  | Income         | Expenditure      | At<br>31 Mar 2020 |
|---------------|----------------|----------------|------------------|-------------------|
|               | £              | £              | £                | £                 |
| General funds | <u>221,916</u> | <u>755,078</u> | <u>(740,396)</u> | <u>236,598</u>    |

##### Restricted funds

|   | At 1 Apr 2020 | Income         | Expenditure      | At<br>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 -<br>Operation No Cold Shoulder | 23,596        | 48,500         | (72,096)         | –                 |
| Comic Relief - Recovery Funding                                     | –             | 30,000         | (30,000)         | –                 |
| The National Lottery Community Fund -<br>COVID-19 Emergency Funding | –             | 21,000         | (21,000)         | –                 |
| Norfolk Community Foundation:<br>COVID-19 Local Resilience Fund     | –             | 10,000         | (10,000)         | –                 |
| Norfolk County Council - Contain<br>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<br>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 -<br>Operation No Cold Shoulder | –             | 48,500         | (24,904)        | 23,596            |
| Comic Relief - Recovery Funding                                     | –             | –              | –               | –                 |
| The National Lottery Community Fund -<br>COVID-19 Emergency Funding | –             | –              | –               | –                 |
| Norfolk Community Foundation:<br>COVID-19 Local Resilience Fund     | –             | –              | –               | –                 |
| Norfolk County Council - Contain<br>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

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#### 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>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 |