

**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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	<b>Pages</b>
Trustees' annual report (incorporating the directors' report)	<b>1 to 13</b>
Independent auditor's report to the members	<b>14 to 17</b>
Statement of financial activities (including income and expenditure account)	<b>18</b>
Balance sheet	<b>19</b>
Statement of cash flows	<b>20</b>
Notes to the financial statements	<b>21 to 33</b>

# Community Action Norfolk

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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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 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

<b>Registered charity name</b>	Community Action Norfolk
<b>Charity registration number</b>	1056750
<b>Company registration number</b>	03190820
<b>Principal office and registered office</b>	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**

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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 2022

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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 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**

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##### **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

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##### **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)*

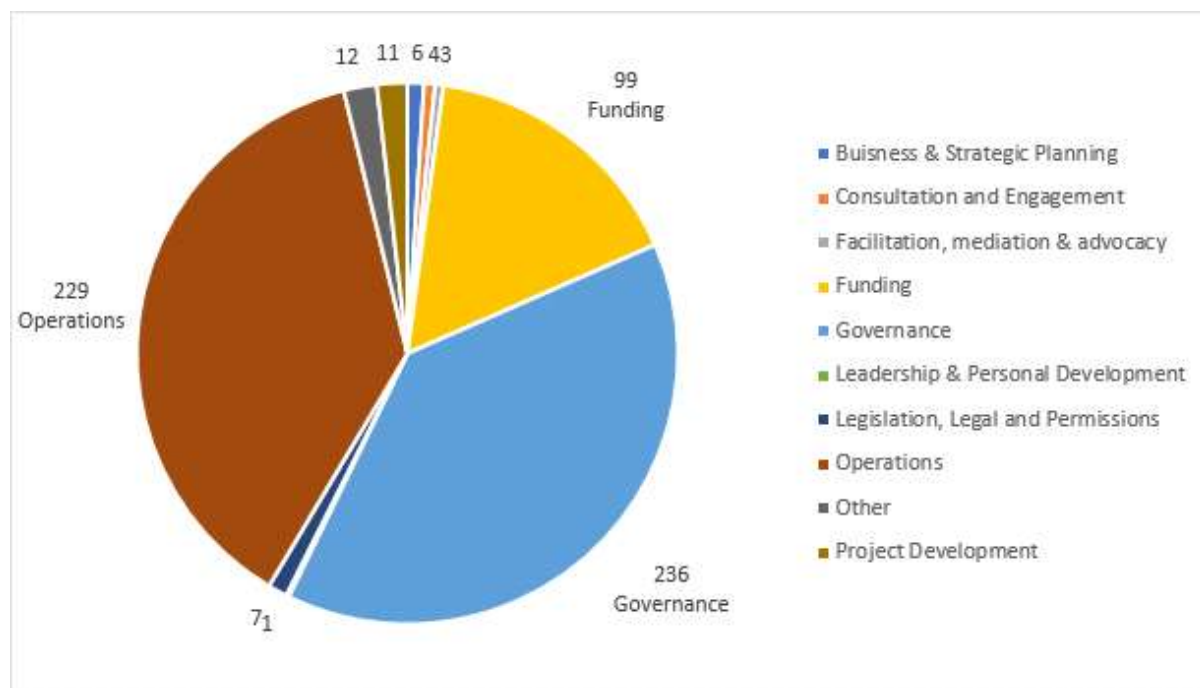
Year ended 31 March 2022

#### 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**

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##### **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

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#### 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

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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. 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

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##### 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

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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 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**

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##### **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**

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##### **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**

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#### **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**

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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 2022**

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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 2022**

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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

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				
<b>Income and endowments</b>					
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	–
<b>Total income</b>		<u>289,272</u>	<u>395,770</u>	<u>685,042</u>	<u>843,427</u>
<b>Expenditure</b>					
Expenditure on charitable activities	10	(296,968)	(329,139)	(626,107)	(780,773)
<b>Total expenditure</b>		<u>(296,968)</u>	<u>(329,139)</u>	<u>(626,107)</u>	<u>(780,773)</u>
<b>Net income before transfer of funds</b>		(7,696)	66,631	58,935	62,654
Transfers between funds		16,999	(16,999)	–	–
<b>Net movement in funds</b>		<u>9,303</u>	<u>49,632</u>	<u>58,935</u>	<u>62,654</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		323,398	37,500	360,898	298,244
<b>Total funds carried forward</b>		<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	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	14		5,722		2,846
Investments	15		4,000		4,000
			<u>9,722</u>		<u>6,846</u>
<b>Current assets</b>					
Debtors	16	139,719		170,891	
Cash at bank and in hand		355,847		374,064	
		<u>495,566</u>		<u>544,955</u>	
<b>Creditors: Amounts falling due within one year</b>	17	<u>(68,537)</u>		<u>(139,501)</u>	
<b>Net current assets</b>			427,029		405,454
<b>Total assets less current liabilities</b>			436,751		412,300
<b>Creditors: Amounts falling due after more than one year</b>	18		<u>(16,918)</u>		<u>(51,402)</u>
<b>Net assets</b>			<u>419,833</u>		<u>360,898</u>
<b>Funds of the charity</b>					
Restricted funds			87,132		37,500
Unrestricted funds			332,701		323,398
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
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>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(32,231)	(29,937)
Net cash used in financing activities	<u>(32,231)</u>	<u>(29,937)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(18,217)	102,029
<b>Cash and cash equivalents at beginning of year</b>	<u>374,064</u>	<u>272,035</u>
<b>Cash and cash equivalents at end of year</b>	<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

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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 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

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#### 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 £
<b>Donations</b>				
Trust donations	3,220	3,220	927	927
<b>Subscriptions</b>				
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

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##### 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
	<u>          </u>	<u>          </u>

##### 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 £
<b>Cost</b>					
At 1 Apr 2021	7,947	1,130	51,151	24,310	84,538
Additions	–	–	4,998	–	4,998
Disposals	–	(1,130)	–	–	(1,130)
<b>At 31 Mar 2022</b>	<u>7,947</u>	<u>–</u>	<u>56,149</u>	<u>24,310</u>	<u>88,406</u>
<b>Depreciation</b>					
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)
<b>At 31 Mar 2022</b>	<u>7,947</u>	<u>–</u>	<u>50,497</u>	<u>24,240</u>	<u>82,684</u>
<b>Carrying amount</b>					
<b>At 31 Mar 2022</b>	<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 £
<b>Cost or valuation</b>			
At 1 Apr 2021	1,000	3,000	4,000
Additions	–	–	–
<b>At 31 Mar 2022</b>	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>
<b>Impairment</b>			
<b>At 1 Apr 2021 and 31 Mar 2022</b>	<u>–</u>	<u>–</u>	<u>–</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2022</b>	<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
<b>At 31 March 2022</b>	<b>—</b>	<b>35,833</b>

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

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#### 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:

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
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