

COMPANY REGISTRATION NUMBER: 03190820

CHARITY REGISTRATION NUMBER: 1056750

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

Community Action Norfolk

Company Limited by Guarantee

Financial statements

Year ended 31 March 2023

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Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

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

The trustees

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

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

Community Action Norfolk

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

Year ended 31 March 2023

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

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

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

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

Public Benefit

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

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

There must be an identifiable benefit or benefits

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

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

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

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

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Year ended 31 March 2023

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

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

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

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

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

Community Action Norfolk

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

Year ended 31 March 2023

Achievements and performance

A Challenging Year

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

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

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

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

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

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

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

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

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

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

Achievements

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

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

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Mutual Aid and the rise of Good Neighbour Network

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

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

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

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

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

www.norfolkgoodneighbours.org.uk

Empowering Communities Partnership

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

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

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

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

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

Community Action Norfolk

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Community Development

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

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

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

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

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

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

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Combatting Social Isolation

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

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

Supporting West Norfolk

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

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

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

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

Housing - Eastern Community Homes, (ECH)

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

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

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

Community Action Norfolk

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Wider Partnerships - Working with National Providers

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

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

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

*The Department for Environment, Food and Rural Affairs

**Action with Communities in Rural England

Financial review

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

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

Principal funding sources

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

Reserves Policy

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review *(continued)*

Pension Deficit

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

Investments

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

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

Plans for future periods

Moving Forward: A new Strategy for a New Era

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

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods *(continued)*

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

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

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

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

Structure, governance and management

Governing Document

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

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

Trustees

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

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

Induction and Training

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

Organisational Structure

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

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

Thinking Rural Community Interest Company

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

Delegated Authority

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

Relationships With Other Charities

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

Pay Policy for Senior Staff

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

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

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

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

Risk Management

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

Indemnity Insurance

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

Fundraising standards information

Our approach to fundraising activities:

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

Trustees' responsibilities statement

The Trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under Company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Year ended 31 March 2023

Auditor

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

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

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

Small company provisions

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

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

Mr J Kearns
Trustee

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Community Action Norfolk

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

Year ended 31 March 2023

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

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

20 December 2023

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

Community Action Norfolk

Company Limited by Guarantee

Balance sheet

31 March 2023

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

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

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

Mr J Kearns
Trustee

Company registration number: 03190820

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

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2023

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2023

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Consolidation

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

Fund accounting

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

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

Income

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income *(continued)*

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

- Investment income is included when receivable.

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

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

Expenditure

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

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

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

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

Tangible assets

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

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

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

Depreciation

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

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

Investments

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Operating lease agreements

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

4. Limited by guarantee

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

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

6. Charitable activities

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

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

7. Other trading activities

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

8. Investment income

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

9. Other income

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

10. Expenditure on charitable activities

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

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

Analysis of support costs

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

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

Analysis of governance costs

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

11. Net (expenditure)/income

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

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

12. Staff costs

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

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

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

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

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

Key Management Personnel

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

13. Trustee remuneration and expenses

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

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

15. Investments

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

All investments shown above are held at valuation.

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

16. Debtors

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

17. Creditors: Amounts falling due within one year

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

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

19. Deferred income

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

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

20. Pensions and other post retirement benefits

Defined contribution plans

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

21. Analysis of charitable funds

Unrestricted funds

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

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

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

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

Year ended 31 March 2023

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

Year ended 31 March 2022

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

23. Analysis of changes in net debt

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

24. Operating lease commitments

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

25. Related parties

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

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

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

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

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