

COMPANY REGISTRATION NUMBER: 03190820

CHARITY REGISTRATION NUMBER: 1056750

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

17/13

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

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Community Action Norfolk

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2024

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

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

Reference and administrative details

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

The trustees

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

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

Company secretary Mr R Martin

Chief executive Mr R Martin

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

CCLA
85 Queen Victoria Street
London
EC4V 4ET

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

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

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

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

Public Benefit

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

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

There must be an identifiable benefit or benefits

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

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

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

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

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

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

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

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

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

How we are meeting our strategic priorities

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Norfolk Good Neighbour Network and related organisation support

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

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

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

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

Supporting Social Isolation and Loneliness

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Talking About Cancer Together

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

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

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

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

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

Community Development Support and Training

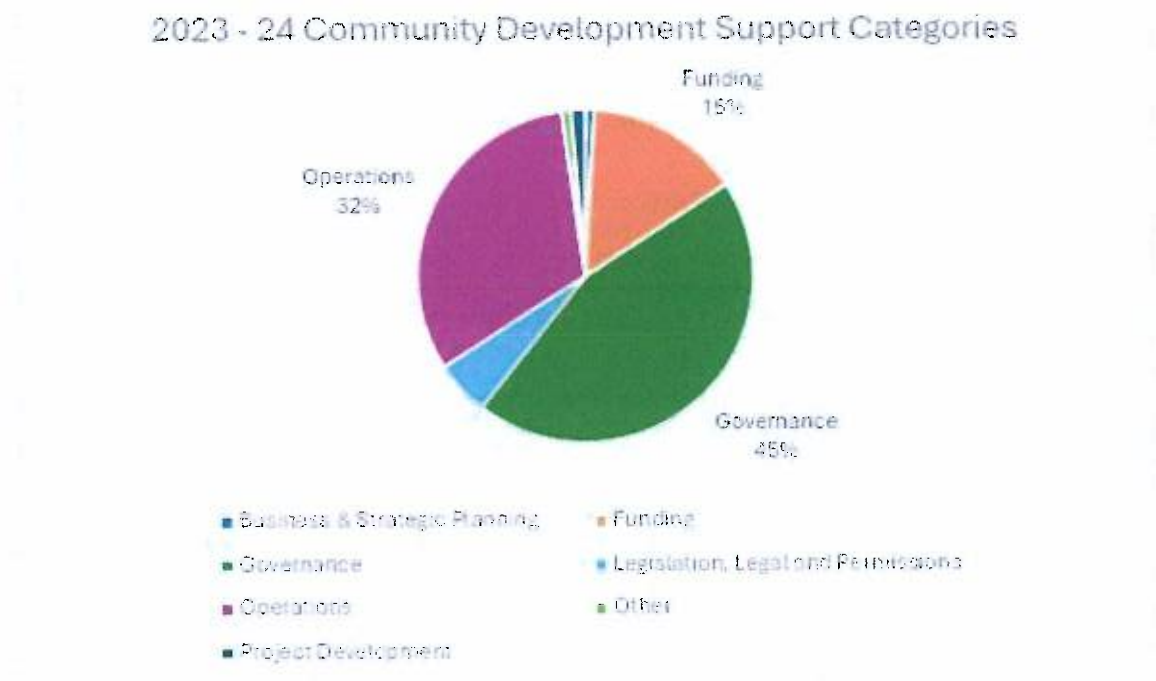
Support may link to a wide range of things and our knowledgeable and experienced team regularly tackle issues and queries around governance, funding, policies, incorporation, Charity Commission rules and regulations, land use and much more from individuals starting up a group or VCSE organisation to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

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

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

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Trustees' annual report (incorporating the directors' report) (continued)
Year ended 31 March 2024

Achievements and performance (continued)



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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

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

Supporting West Norfolk

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

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

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

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

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

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

Empowering Communities

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

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

North Norfolk advice for community assets

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

Delivering utilities/energy advice and support

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

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

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

Cybersecurity, GDPR and small charities

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

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

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

Principal funding sources

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

Reserves Policy

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

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

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

Pension Deficit

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

Investments

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Plans for future periods

Moving Forward: A new Strategy for a New Era

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

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

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

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

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

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

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management

Governing Document

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

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

Trustees

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

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

Induction and Training

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

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

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

Organisational Structure

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

Thinking Rural Community Interest Company

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

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

Delegated Authority

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

Relationships With Other Charities

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

Pay Policy for Senior Staff

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

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

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

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

Risk Management

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

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

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

Key risks from the register from 2023 include:

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

Indemnity Insurance

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

Fundraising standards information

Our approach to fundraising activities:

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

Trustees' responsibilities statement

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Auditor

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

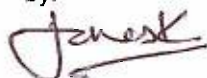
- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the auditor is aware of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

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

Small company provisions

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

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



Mr J Kearns
Trustee

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Opinion

We have audited the financial statements of Community Action Norfolk (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2024

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Community Action Norfolk

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Use of our report

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



Mark Proctor FCA DChA (Senior Statutory Auditor)

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

20/12/2024

Community Action Norfolk

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

Community Action Norfolk

Company Limited by Guarantee


Balance sheet

31 March 2024

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

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

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


Mr. J. Kearns
Trustee

Company registration number: 03190820

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

Community Action Norfolk

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2024

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

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

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

1. General information

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

2. Statement of compliance

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

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Consolidation

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

Fund accounting

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

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

Income

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Income *(continued)*

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

- Investment income is included when receivable.

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

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

Expenditure

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

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

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

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

Tangible assets

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

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

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

Depreciation

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

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

Investments

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Operating lease agreements

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

4. Limited by guarantee

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

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

6. Charitable activities

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

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

8. Investment income

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities

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

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

Analysis of support costs

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

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

Analysis of governance costs

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

10. Net expenditure

Net expenditure is stated after charging/(crediting):

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

11. Staff costs

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

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

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

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

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

Key Management Personnel

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

12. Trustee remuneration and expenses

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

13. Tangible fixed assets

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

14. Investments

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

All investments shown above are held at valuation.

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

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

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

17. Deferred income

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

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

18. Pensions and other post retirement benefits

Defined contribution plans

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds

Unrestricted funds

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

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

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

Community Action Norfolk

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

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

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

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

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

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

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

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

Prior year funding

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

Community Action Norfolk

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Notes to the financial statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

Year ended 31 March 2024

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

Year ended 31 March 2023

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

21. Analysis of changes in net debt

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

22. Operating lease commitments

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

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

Community Action Norfolk

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Notes to the financial statements *(continued)*

Year ended 31 March 2024

23. Related parties

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

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

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

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