

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

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

**Company registered
number** 03190820

**Charity registered
number** 1056750

Registered office Ambassador Way
 Greens Road
 Dereham
 Norfolk
 NR20 3TL

Chief executive officer R Martin

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

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

CCLA
One Angel Lane
London
EC4R 3AB

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

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

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

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

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

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

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

James Kearns

Chair of the Board of Trustees

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

CEO Statement

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

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

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

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

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

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

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

I am actually excited about the possibilities before us.

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

Who are we and what do we do?

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

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

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

Rik Martin

CEO

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

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

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

Objectives and activities

a. Objectives and activities

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

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

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

Public Benefit

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

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

There must be an identifiable benefit or benefits

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

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

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

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

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

Objectives and activities (continued)

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

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

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

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

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

Achievements and performance

a. Main achievements of the charity

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

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

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

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

Achievements and performance (continued)

b. How are we meeting our strategic priorities

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

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

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

Some examples of the support we offer are below.



Norfolk Good Neighbour Network and related organisation support

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

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

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



Supporting Social Isolation and Loneliness

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

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

Achievements and performance (continued)



Talking About Cancer Together

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

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

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

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

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

Community Development Support and Training

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

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



Supporting West Norfolk

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

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

Achievements and performance (continued)



Empowering Communities

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

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



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

Delivering utilities/energy advice and support



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



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

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

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

Achievements and performance (continued)

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

*The Department for Environment, Food and Rural Affairs

**Action with Communities in Rural England

Cybersecurity, GDPR and small charities

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

c. Key achievements

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

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

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

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

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

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

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

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

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

Achievements and performance (continued)



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

Achievements and performance (continued)



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

Achievements and performance (continued)



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

Achievements and performance (continued)

Project Focus



Norfolk VCSE Cancer
Network launched!



100

Members

7

Mailings



Talking About
Cancer Together

1 x Cancer Support Conference

38 x Stallholders



115 Social Media Posts



North & West Norfolk
State of the Sector Survey

11 Events



94 People



**50+ online
Replies**



Key issues included:



Transport &
connectivity



Youth
provision



Funding &
Costs

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

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

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

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

c. Pension deficit

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

d. Investments

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

Structure, governance and management

a. Constitution

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

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

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

Structure, governance and management (continued)

b. Trustees

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

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

c. Organisational structure

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

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

Delegated Authority

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

d. Policies adopted for the induction and training of Trustees

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

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

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

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

Structure, governance and management (continued)

e. Pay policy for Senior Staff

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

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

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

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

f. Relationships with other charities

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

g. Risk management

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

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

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

Key risks from the register for 2024 summarised below:

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

Structure, governance and management (continued)

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

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

Structure, governance and management (continued)

h. Indemnity insurance

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

i. Fundraising standards information

Our approach to fundraising activities:

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

Statement of Trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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


J C Kearns
Chair of Trustees
Date: 31.12.25

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

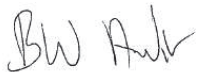
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 12 December 2025

Joanne Fox BA FCA

BW Audit Limited

Chartered Accountants

Norwich

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

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

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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

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


J C Kearns
Chair of Trustees
Date: 3.12.25

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Action Norfolk meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

2.2 Income

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

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

2.3 Expenditure

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Operating leases

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

2.6 Pensions

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

2.7 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.8 Investments

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

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

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

2.9 Debtors

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

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

2.12 Financial instruments

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

3. Income from donations and legacies (continued)

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

4. Income from charitable activities

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

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

5. Income from other trading activities

Income from non charitable trading activities

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

6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

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

8. Analysis of expenditure by activities

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

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

Analysis of support costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

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

9. Independent examiner's remuneration

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

10. Staff costs

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

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

COMMUNITY ACTION NORFOLK
(A Company Limited by Guarantee)

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

13. Fixed asset investments

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

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

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

14. Debtors

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

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

15. Creditors: Amounts falling due within one year

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

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

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

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

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

COMMUNITY ACTION NORFOLK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds

Statement of funds - current year

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

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

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

16. Statement of funds (continued)

Statement of funds - prior year

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

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

16. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

19. Analysis of cash and cash equivalents

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

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20. Analysis of changes in net debt

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

21. Pension commitments

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

22. Operating lease commitments

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

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

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

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

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23. Related party transactions

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

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