

Company Registration Number: 03340032 (England and Wales)
Registered Charity Number in England & Wales: 1063737

**REPORT OF THE TRUSTEES AND
AUDITED GROUP FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2025
FOR
COMMUNITY ACTION ISLE OF WIGHT
(A Company Limited by Guarantee)**

**COMMUNITY ACTION ISLE OF WIGHT
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FOR THE YEAR ENDED 31 MARCH 2025**

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COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

LEGAL AND ADMINISTRATIVE INFORMATION

Patron

Major General Sir Martin White

President

Mrs Mary Case

Trustees Members and Directors

Ms E Corina, YMCA (resigned June 2025)
Mr R Priest, Shanklin Youth and Community Centre
Dr B Hinton, Julia Margaret Cameron Trust
Mr P Noctor, Coastwatch/West Wight Sports Centre
Mr R Harrington Vail, Footprint Trust
Mr Michael Lilley, Isle of Wight Council
Deborah Andre, Isle of Wight Council (resigned April 2025)
Claire Robertson, co-opted
Andrea Smith, co-opted
Mark Meredith, co opted
Keith Sheldrake co-opted

No trustee has any beneficial interest in the charitable company. All trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Chief Executive and Company Secretary

Mr Michael Bulpitt

Company Registration Number

03340032 (England and Wales)

Registered Charity Number

1063737 (England and Wales)

Registered Office

Riverside Centre
The Quay
Newport
Isle of Wight
PO30 2QR

Auditors

MC Audit Limited
Station House
North Street
Havant, PO9 1QU

COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

Legal Advisors

Glanvilles
The Courtyard, St Cross Business Park
Newport
Isle of Wight
PO30 5BF

Bankers

NatWest Bank PLC	Aldermore Bank PLC	Cambridge and Counties Bank	United Trust Bank
107 St James Square	Western House	Charnwood Court	1 Ropemaker Street
Newport	Lynch Wood	5b New Walk	London
Isle of Wight	Peterborough	Leicester	EC2Y 9AW
PO30 1XH	PE2 6FZ	LE1 6TE	

Recruitment and appointment of new trustees

Trustees are elected by member organisations at the annual general meeting, with the Isle of Wight Council able to appoint up to two representatives. In addition up to three trustees can be co-opted by the board. Trustees are appointed on a three year cycle and either stand down after this period or stand for re-election for a new term.

Induction and training of new trustees

Once elected, trustees receive training in the form of an induction pack and support provided by a senior staff member.

Governing documents

The charity is controlled by its governing documents, the Memorandum and Articles of Association dated 25 March 1997, and amended 8 May 1997; and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Organisational Structure

The charity is controlled by a Board of Trustees, nominated through the AGM or co-opted by the Board. The day to day management is delegated to the Chief Executive.

The charity employed an average of 33 employees during the year and an average of 60 volunteers supported various projects/services on a regular basis. In addition a further 25 people are employed through the trading arms.

Key management remuneration

Management salary is set and reviewed by the Board of Trustees. Informal monitoring of the salary levels of similar positions through job advertisements is undertaken by the CEO and the Chair to identify that the salary paid is appropriate, when compared to other, similar positions and taking into account the overall pay levels experienced on the Island compared to other areas.

Management salary may increase alongside all other staff as and when an incremental percentage increase is deemed affordable by the Board.

Charitable objectives and mission

To promote and organise co-operation in the achievement of any charitable purpose for the benefit of the community in the County of the Isle of Wight in the furtherance of health and conservation or protection of the environment in a manner recognised as charitable and for the relief of poverty, distress, disability and sickness.

COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

Public benefit

Community Action Isle of Wight delivers benefit to the island in a variety of ways:

Through the advancement of citizenship and community development by the provision of the promotion of and support to the voluntary sector.

Through the provision of a large community centre in Newport hosting the activities of hundreds of different voluntary and community groups and activities throughout the year.

Through the provision of a second, smaller community centre in East Cowes.

By enabling and promoting participation within volunteering through the work of the Isle of Wight Volunteer Centre Service, thereby helping individual residents to become a volunteer and groups to improve their capacity to deliver their roles.

Through the provision of training and support to the staff and volunteers of voluntary and community groups to help enable them to achieve their charitable objectives.

Through the provision of relief to those in need through the provision of a voluntary car service to older and less mobile residents, thereby helping to improve their quality of life by enabling them to access local services.

Through the provision of support services to local residents with a learning disability.

Through the provision of support services to refugees on the Island.

Through the development of housing focused initiatives thereby helping local residents to potentially acquire affordable housing or remain in their own home by avoiding eviction.

Through the provision of universal and targeted youth intervention work to support young people to make positive life choices.

Wider network

Community Action IW is a member of Action with Communities in Rural England (ACRE), which actively promotes the interests of rural communities. It also acts as the national umbrella organisation for 38 similarly focused county/unitary level bodies around the country.

CAIW is also a member of the National Council for Voluntary Organisations (NCVO)

Community Action IW works strongly in partnership with local public sector bodies, including the Isle of Wight Council, the IW NHS Clinical Commissioning Group and the IW NHS Trust. It also supports partnership based initiatives such as the Health and Well Being Board and Community Safety Partnership.

The CEO works in partnership with a wide variety of organisations at the strategic level and supports various grant giving organisations/initiatives such as the Hampshire and IW Community Foundation and the Isle of Wight Foundation.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The year has, again, been a challenging one, but perhaps not as bad as what might be on the horizon. Inflationary pressures on operational costs and public sector funding reductions and ever increasing competitiveness for grant funding of all shapes and sizes combined to create a difficult but not impossible operating environment for 2024/25.

We continued to help build the skills and capacity of the local voluntary and community sector delivering training on a wide range of subjects: fundraising, project management, motivational interviewing, first aid, accessibility awareness, safeguarding vulnerable adults and many more.

COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

Our Volunteer Centre service continued to promote and facilitate local volunteering, holding a variety of promotional events to help the local sector recruit new volunteers and facilitating regular Volunteer Managers Network meetings to promote and support best practice in volunteer recruitment and management.

In partnership with other charities, we continued to deliver the Healthwatch service for the Island, helping to identify challenges and concerns in the delivery of health and social care services on the Island and also proposing improvements and solutions.

Community Action IW also delivered a Rural Housing Enabler role with the aim of facilitating the acceptance of the need and improved partnership working to support the development of affordable housing units.

We have maintained our new Community Law Service to help people at risk of eviction and similar challenging scenarios and have been seeking further income streams to try and build the service.

Through one of its trading arm Island Community ventures Ltd a village shop and post office service is maintained in one village and a further three outreach post office services delivered in other villages, helping to maintain this much needed but under threat facility for rural parts of the Island.

Funders during the year included The National Lottery, Isle of Wight Council, DEFRA and the Office of the Police and Crime Commissioner.

Organisational Developments

No new organisational developments have taken place for the charity.

FINANCE AND ACCOUNTS

The audited accounts form part of this report and full details of the accounts of both the charity and its trading arms.

Overall the figures show a relatively solid position for the charity given the challenging environment.

The financial reserves of the charity are still solid and more than sufficient. A range of grants continue to be accessed, paid for services continue to be self sustaining but efforts to increase self sustainability of other work through trading, continues to be difficult.

COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

POLICIES

Reserves

Reserves: The Finance and Control procedures of Community Action IW identify two months core operational expenditure as being an appropriate minimum level and this is being adhered to. Reserves are maintained to provide financial stability to the charity and its activities and also enable cashflow variations to be managed during changes of funding opportunities and peaks and troughs relating to such fund flow.

Community Action IW operates grant funded projects on the basis that secured funding meets the net expenditure required and allowing for some level of overhead/management cost coverage.

Where services are not grant funded but paid for services, the aim is for the overall combined paid for services to be break even as a minimum, even if this means that surplus from one covers deficits in others.

Trading is undertaken with the intention of delivering profit although in some cases there is also a community benefit to be considered, such as with the post office service provision.

At the year end total reserves for the charitable company were £927,446 (Group: £940,950). Restricted reserves at the year end were £238,481 (Group: £238,481) leaving a total of £688,965 (Group: £702,469) as unrestricted reserves at the year end.

Investment Policy

Cash balances are held in Nat West, Aldermore, Cambridge and Counties, United Savings banks in a mix of current and short term bond accounts.

Our trading arm Island Community Ventures Ltd continues to generate annual income for the charity, paying off the loan from the charity and paying interest and contributing to the charity's management costs.

£10,000 is invested in a community energy initiative, which is paying an annual dividend.

Community Action IW has a suite of other policies to guide the organisation across all the appropriate areas.

**COMMUNITY ACTION ISLE OF WIGHT
REPORT OF THE TRUSTEES**

Principal Risks and Uncertainties

Community Action Isle of Wight

Risk: Reductions in funding from regular funders, especially for voluntary sector infrastructure / community development work

Mitigating factors:

We still have funding from the National Lottery until October 2026, in addition to reducing funding from the local authority

Redundancies are an unfortunate option but have not proven necessary to date.

The diverse range of work we undertake ensures we are still able to deliver on our overall charitable objectives even if funding reduces/stops in certain areas of our work.

Risk: Inflationary challenges, in particular the cost of heating and lighting our community centres

Mitigating factors

A range of actions have already been undertaken to reduce usage and costs, such as extending LED lighting, cavity wall insulation, using timers on water boilers and heating systems more effectively and turning large usage items off whenever possible.

Riverside Ventures

Riverside Ventures run the management of the weekly bookings/activities/events undertaken by other organisations within the Riverside Centre.

Financial risk:

Potential of lack of demand for hire of rooms, holding of training event and parties etc moving forward due to both organisations and individuals having less resources to spend.

Mitigating factors

By securing more 'permanent' sub letting organisations, we reduce the reliance in one off bookings and increase a more reliable income stream.

Island Community Ventures Ltd

Uncertain operating environment due to cost of living crisis and inflation

This may include changes in the behaviour of customers and demand from wholesale clients for the bakery products and further challenges in minimising losses incurred by Post Office service provision

Mitigating factors

Having a mix of shop, 2 jiffy van delivery services and a variety of wholesale clients provides differing income streams and maximises revenue.

Buying raw materials in bulk and in advance of price increases

Maintaining good relations with wholesale customers and actively looking for more.

Good communication with all customers regarding the need for price increases due to supply chain cost increases

COMMUNITY ACTION ISLE OF WIGHT REPORT OF THE TRUSTEES

FUTURE DEVELOPMENTS

The last few years has shown us how difficult it is to predict what is going to happen next in the world in which we operate. The extent to which the cost of living crisis will impact on both local residents and the charity itself is similarly difficult to predict.

We continue to pursue the development of new services that bring benefit to Island residents but inevitably not all will be successful and in addition some existing projects and services may come to an end.

Despite the huge challenges we have faced in the last few years Community Action IW remains in a solid position and will continue to work with partners, funders and residents to fulfil its purpose.

CONCLUSION

Now, even more than ever, the Trustees would like to place on record their appreciation of the enormous efforts of the staff and volunteers of Community Action IW, Riverside Ventures Ltd and Island Community Ventures Ltd in these extremely challenging times.

**COMMUNITY ACTION ISLE OF WIGHT
REPORT OF THE TRUSTEES**

Statement of Trustees Responsibilities

The trustees (who are also the directors of Community Action Isle of Wight for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, MC Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Signed on behalf of the Trustees on 10 December 2025



R Priest- Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY ACTION ISLE OF WIGHT

We have audited the financial statements of Community Action Isle of Wight and its subsidiaries for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Summary of Income and Expenditure Account, the Group and Charity Balance Sheets and cashflow statements and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2025 and of the group's 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 charitable company'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.

Opinion 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY ACTION ISLE OF WIGHT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to

- 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company 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 group and parent 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 group or parent charity or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 group and the parent charity and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITY ACTION ISLE OF WIGHT**

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)

for and on behalf of MC Audit Limited

Chartered Accountants

Statutory Auditors

Station House

North Street

Havant

Hampshire, PO9 1QU

Date: 17/12/2025

COMMUNITY ACTION ISLE OF WIGHT
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
INCOME FROM					
Donations and legacies	4	6,278	25,032	31,310	5,613
Other trading activities	5 & 7	1,164,552	65	1,164,617	1,013,032
Investment income	6	15,946	-	15,946	10,288
	8				
Advice and support services		50,992	519,950	570,942	433,330
Health and inequalities		120,770	44,101	164,871	142,335
Rural services		-	81,446	81,446	58,846
Transport services		13,729	-	13,729	16,411
Other incoming resources	9	4,232	-	4,232	3,745
Total		1,376,499	670,594	2,047,093	1,683,600
EXPENDITURE ON					
Raising funds					
Other trading activities	7	1,049,898	-	1,049,898	927,810
Charitable activities					
Advice and support services	10	110,051	440,960	551,011	602,335
Health and inequalities		103,753	81,462	185,215	115,000
Rural services		1,158	91,578	92,736	56,546
Transport services		34,420	-	34,420	42,656
Other		-	-	-	-
Total		1,299,280	614,000	1,913,280	1,744,348
Net income/(expenditure)	18	77,219	56,594	133,813	(60,748)
Transfers between funds	19	148,949	(148,949)	-	-
Net movement in funds		226,168	(92,355)	133,813	(60,748)
Total funds brought forward		476,301	330,836	807,137	867,885
Total funds carried forward	26	702,469	238,481	940,950	807,137

The notes form part of these financial statements

**COMMUNITY ACTION ISLE OF WIGHT
BALANCE SHEET - CONSOLIDATED AND CHARITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Intangible assets	20	-	-	-	-
Tangible assets	21	54,737	56,659	17,610	24,472
Investments	22	10,000	10,000	10,102	10,102
		<u>64,737</u>	<u>66,659</u>	<u>27,712</u>	<u>34,574</u>
Current assets					
Stocks		13,980	17,860	-	-
Debtors	23	159,158	143,421	286,366	253,873
Cash at bank and in hand		771,511	654,292	645,272	550,824
		<u>944,649</u>	<u>815,573</u>	<u>931,638</u>	<u>804,697</u>
Liabilities					
Creditors	24	(68,436)	(75,095)	(31,904)	(33,489)
		<u>876,213</u>	<u>740,478</u>	<u>899,734</u>	<u>771,208</u>
Net current assets					
		<u>940,950</u>	<u>807,137</u>	<u>927,446</u>	<u>805,782</u>
Total assets less current liabilities					
		<u>940,950</u>	<u>807,137</u>	<u>927,446</u>	<u>805,782</u>
Net assets					
		<u>940,950</u>	<u>807,137</u>	<u>927,446</u>	<u>805,782</u>
Accumulated Funds					
Restricted funds	26	238,481	330,836	238,481	330,836
Unrestricted funds	26	532,469	306,301	518,965	304,946
Unrestricted designated funds	26	170,000	170,000	170,000	170,000
		<u>940,950</u>	<u>807,137</u>	<u>927,446</u>	<u>805,782</u>
Total accumulated funds					
		<u>940,950</u>	<u>807,137</u>	<u>927,446</u>	<u>805,782</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 10 December 2025 and were signed on its behalf by:


R Priest- Trustee

The notes form part of these financial statements

COMMUNITY ACTION ISLE OF WIGHT
STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash flows from operating activities					
Cash generated from operations	1	129,614	(7,390)	78,593	(20,477)
Net cash provided by/ (used in) operating activities:		<u>129,614</u>	<u>(7,390)</u>	<u>78,593</u>	<u>(20,477)</u>
Cash flows from investing activities					
Purchase of tangible fixed assets		(28,341)	(11,423)	(91)	(7,642)
Loss(profit) on sale of fixed assets investments		-	10	-	10
Purchase of fixed asset investments		-	-	-	-
Interest received		15,946	10,288	15,946	10,288
Repayment of subsidiary loan		-	-	-	-
Net cash provided by/ (used in) investing activities:		<u>(12,395)</u>	<u>(1,125)</u>	<u>15,855</u>	<u>2,656</u>
Cash flows from financing activities					
Loan repayments in year		-	(20,635)	-	-
Net cash provided by/ (used in) financing activities:		<u>-</u>	<u>(20,635)</u>	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>117,219</u>	<u>(29,150)</u>	<u>94,448</u>	<u>(17,821)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>654,292</u>	<u>683,442</u>	<u>550,824</u>	<u>568,645</u>
Cash and cash equivalents at the end of the reporting period		<u>771,511</u>	<u>654,292</u>	<u>645,272</u>	<u>550,824</u>

COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Net movement in funds	133,813	(60,748)	121,664	(37,941)
Adjustments for:				
Depreciation charges	30,263	26,201	6,953	6,969
Interest received	(15,946)	(10,288)	(15,946)	(10,288)
(Increase)/decrease in stocks	3,880	(3,898)	-	-
(Increase)/decrease in debtors	(15,737)	27,601	(32,493)	15,084
(Decrease)/Increase in creditors	(6,659)	13,742	(1,585)	5,699
Net cash provided by (used in) operating activities	<u>129,614</u>	<u>(7,390)</u>	<u>78,593</u>	<u>(20,477)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.2024	Cash flow	At 31.3.2025
Net cash			
Cash at bank and in hand	654,292	117,219	771,511
	<u>654,292</u>	<u>117,219</u>	<u>771,511</u>
Debt			
Debts falling due within 1 year	-	-	-
Debts falling due after 1 year	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements of the charitable company, which is a public entity under FRS 102, 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 Reporting Standard 102 'The Financial Reporting Standard applicable in UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The Charity meets the definition of a public benefit entity under FRS 102.

b) Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiaries, Island Community Venture Limited and Riverside Ventures (Isle of Wight) Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006.

c) Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions.

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 Bank.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

d) Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICES (Continued)

e) Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs incurred in supporting the charitable activities and governance of the charity are not considered material and would not constitute a significant proportion of governance costs, therefore all costs are allocated in full to charitable activities.

f) Pension costs and other post-retirement benefits

The charity also operated a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are charged to the statement of financial activities.

g) Taxation

All of the charity's income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

h) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful economic lives as follows:

Land & Buildings - over the period of the lease

Motor vehicles - 20% straight line

Plant & Machinery etc - 15%, 20% and 25% straight line

i) Goodwill

Goodwill, being the amount paid in connection with the acquisition of two separate businesses in 2011 and 2012, is being amortised evenly over its estimated useful life of ten years.

j) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

k) Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICES (Continued)

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fixed asset investments

Social investments are held at market value and assessed regularly for signs of impairment.

I) Funds structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Designated funds represent funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly owned subsidiaries, Island Community Ventures Limited and Riverside Ventures (Isle of Wight)

A summary of the financial activities undertaken by the charity is set out below:

	2025	2024
	£	£
Total incoming resources	985,046	778,597
Total expenditure on charitable activities	(863,382)	(816,538)
	<u>121,664</u>	<u>(37,941)</u>
Net gains/(losses) on defined benefit schemes	-	-
	<u>121,664</u>	<u>(37,941)</u>
Net incoming resources	121,664	(37,941)
Total funds brought forward	805,782	843,723
	<u>927,446</u>	<u>805,782</u>
Represented by:		
Resticted funds	238,481	330,836
Unrestricted funds	688,965	474,946
	<u>927,446</u>	<u>805,782</u>

Income and expenditure in the charity above includes income and expenditure eliminated on consolidation.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. DONATIONS AND LEGACIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations	6,278	25,032	31,310	5,613
	<u>6,278</u>	<u>25,032</u>	<u>31,310</u>	<u>5,613</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Rents receivable	83,804	-	83,804	53,177
Training and Consultancy	1,578	65	1,643	21,767
Back Office Support Services	7,554	-	7,554	6,757
DBS Income	6,141	-	6,141	8,465
	<u>99,077</u>	<u>65</u>	<u>99,142</u>	<u>90,166</u>

6. INVESTMENT INCOME

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Interest on cash deposits	15,946	-	15,946	10,288
	<u>15,946</u>	<u>-</u>	<u>15,946</u>	<u>10,288</u>

All investment income is derived from cash deposits held within the United Kingdom

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. TRADING OPERATIONS

Island Community Ventures Limited (Registered Company number: 07474562)

The charity's wholly owned trading subsidiary, Island Community Ventures Limited, which is incorporated in England and Wales, pays all but a small proportion of its profits to the charity by Gift Aid. The following is an extract of the financial statements of Island Community Ventures Limited for the period ended 31 March 2025.

	2025	2024
	£	£
Turnover	851,963	795,855
Cost of sales and administrative expenses	(906,456)	(821,241)
Other operating income	59,872	55,190
Interest receivable and similar income	-	-
	<hr/>	<hr/>
Profit before and after tax	5,379	29,804
Profits distributed to the charity	-	-
Retained in subsidiary	5,379	29,804
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Fixed assets	24,019	18,997
Current assets	128,371	124,973
Total liabilities	(166,006)	(162,965)
	<hr/>	<hr/>
Net assets	(13,616)	(18,995)
	<hr/>	<hr/>

Riverside Ventures (Isle of Wight) Limited (Registered Company number: 03513635)

Riverside Ventures (Isle of Wight) Limited, which is incorporated in England and Wales, pays its profits to the charity by Gift Aid. The following is an extract of the financial statements of Riverside Ventures (Isle of Wight) Limited for the period ended 31 March 2025.

	2025	2024
	£	£
Turnover	204,445	154,057
Cost of sales and administrative expenses	(192,235)	(166,667)
Other operating income	-	-
Interest receivable and similar income	-	-
	<hr/>	<hr/>
Profit before and after tax	12,210	(12,610)
Profits distributed to the charity	(5,441)	-
Retained in subsidiary	6,769	(12,610)
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Fixed assets	13,110	13,191
Current assets	57,602	54,914
Total liabilities	(43,488)	(47,650)
	<hr/>	<hr/>
Net assets	27,224	20,455
	<hr/>	<hr/>

Income and Expenditure in the trading companies above includes transactions which have been eliminated on consolidation totalling £50,805 and £48,792.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Optio income	13,801	-	13,801	16,411
Active Living	120,770	-	120,770	95,243
Grants	50,920	645,497	696,417	539,268
	<u>185,491</u>	<u>645,497</u>	<u>830,988</u>	<u>650,922</u>

9. OTHER INCOMING RESOURCES

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Other income	4,232	-	4,232	3,745
	<u>4,232</u>	<u>-</u>	<u>4,232</u>	<u>3,745</u>

10. ANALYSIS OF CHARITABLE EXPENDITURE

	Grants	Other Direct	Support	Total	Total
	Payable	Costs	Costs	2025	2024
	£	£	(Note 12)	£	£
Advice and support services	14,688	13,907	522,416	551,011	602,335
Health and inequalities	-	11,488	173,727	185,215	115,000
Rural services	-	325	92,411	92,736	59,546
Transport services	-	669	33,751	34,420	42,656
	<u>14,688</u>	<u>26,389</u>	<u>822,305</u>	<u>863,382</u>	<u>819,538</u>

11. ANALYSIS OF GRANTS PAYABLE

	Grants to	Grants to	Total	Total
	Institutions	Individuals	2025	2024
	£	£	£	£
Advice and support services	14,554	134	14,688	19,128
Health and inequalities	-	-	-	-
Rural services	-	-	-	-
Transport services	-	-	-	-
	<u>14,554</u>	<u>134</u>	<u>14,688</u>	<u>19,128</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. ANALYSIS OF GRANTS PAYABLE (CONTINUED)

	2025	2024
	£	£
Analysis of grants to institutions		
Advice and support services		
Aspire Ryde	-	3,463
Carer IW	-	-
Citizens Advice	-	-
Madaid	-	-
Reynolds and Read Westbridge Pleasure	-	-
Ukraine Outreach	-	1,000
West Wight	14,554	14,087
	<hr/> 14,554	<hr/> 18,550 <hr/>
Health and inequalities		
Aspire Ryde	-	-
West Wight	-	-
	<hr/> -	<hr/> - <hr/>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. ALLOCATION OF SUPPORT COSTS AND OVERHEADS

The breakdown of support costs and how these were allocated is shown below.

	Advice and support services	Health and inequalities	Rural services	Transport services	Other	Total 2025	Total 2024	Basis
	£	£	£	£	£	£	£	
Wages and salaries	358,810	146,949	58,560	30,868	-	595,187	530,489	Staff time
Pensions costs - defined contribution scheme	8,515	2,948	1,598	603	-	13,664	12,469	Usage
Training and recruitment	3,767	236	-	-	-	4,003	9,136	Usage
Rent, rates and water	5,104	550	-	-	-	5,654	7,234	Usage
Insurance	14,567	-	-	-	-	14,567	11,048	Usage
Light and heat	51,152	-	-	-	-	51,152	44,961	Usage
Telephone and postage	13,853	852	103	435	-	15,243	10,670	Usage
Printing and stationery	1,103	635	605	120	-	2,463	2,640	Usage
Advertising and promotion	(3,360)	-	3,672	420	-	732	2,427	Usage
Repairs and equipment hire	12,920	139	-	-	-	13,059	18,673	Usage
Computer and website	12,622	871	755	480	-	14,728	13,140	Usage
Cleaning and domestic	1,448	-	-	-	-	1,448	2,184	Usage
Travel and motor expenses	5,800	3,768	1,626	-	-	11,194	12,019	Usage
Consultants fees	-	-	-	-	-	-	3,847	Usage
Affiliation fees	11,895	780	6,734	-	-	19,409	19,356	Usage
Other expenses	29,266	310	-	240	-	29,816	12,205	Usage
Bank charges and interest	845	50	-	-	-	895	892	Usage
Depreciation	6,953	-	-	-	-	6,953	6,969	Usage
Legal and professional fees	4,618	2,062	-	177	-	6,857	7,033	Usage
Management charge	(24,010)	11,399	17,600	(15)	-	4,974	(432)	Usage
Governance costs (see note 13)	6,548	2,178	1,158	423	-	10,307	9,498	Usage
	<u>522,416</u>	<u>173,727</u>	<u>92,411</u>	<u>33,751</u>	<u>-</u>	<u>822,305</u>	<u>736,458</u>	

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. ANALYSIS OF GOVERNANCE COSTS

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Trustees expenses	-	-	-	-
Auditors remuneration	5,810	-	5,810	5,000
Auditors remuneration - non audit work	4,497	-	4,497	4,498
	<u>10,307</u>	<u>-</u>	<u>10,307</u>	<u>9,498</u>

14. ANALYSIS OF STAFF COSTS

	Subsidiaries £	Charity £	Total 2025 £	Total 2024 £
Salaries and wages	530,828	552,357	1,083,185	985,308
Social security costs	34,189	42,830	77,019	74,069
Pension costs	9,265	13,664	22,929	21,172
	<u>574,282</u>	<u>608,851</u>	<u>1,183,133</u>	<u>1,080,549</u>

No employee received emoluments in excess of £60,000 (2024: None)

15. STAFF NUMBERS

The average number of full-time equivalent employees (including casual and part time staff) during the period was as follows:

	2025 Number	2024 Number
Charity	35	34
Trading companies	27	24
	<u>62</u>	<u>58</u>

16. TRANSACTIONS WITH MEMBERS OF THE BOARD

No trustee received emoluments in the period (2024: none). During the year no (2024: none) trustee was reimbursed out of pocket expenses.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £
INCOME FROM			
Donations and legacies	1,644	3,969	5,613
Other trading activities	993,661	19,371	1,013,032
Investment income	10,288	-	10,288
Charitable activities			
Advice and support services	67,843	365,487	433,330
Health and inequalities	95,743	46,592	142,335
Rural services	-	58,846	58,846
Transport services	16,411	-	16,411
Other incoming resources	3,745	-	3,745
Total	<u>1,189,335</u>	<u>494,265</u>	<u>1,683,600</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	927,810	-	927,810
Charitable activities			
Advice and support services	202,465	399,870	602,335
Health and inequalities	49,720	65,280	115,000
Rural services	729	55,817	56,546
Transport services	42,656	-	42,656
Total	<u>1,223,381</u>	<u>520,967</u>	<u>1,744,348</u>
Net income/(expenditure)	(34,046)	(26,702)	(60,748)
Transfers between funds	30,785	(30,785)	-
Net movement in funds	(3,261)	(57,487)	(60,748)
Total funds brought forward	479,562	388,323	867,885
Total funds carried forward	<u>476,301</u>	<u>330,836</u>	<u>807,137</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. MOVEMENT IN NET FUNDS FOR THE YEAR

	2025	2024
	£	£
Movement in net funds is stated after charging/(crediting):		
Auditor's remuneration:		
Statutory audit	5,810	5,000
Non audit services	4,497	4,498
Depreciation - owned assets	30,263	26,201
Goodwill amortisation	-	-
Operating leases – land and buildings	30,243	23,359
Staff pension contributions – defined contribution	22,929	21,172
	<u> </u>	<u> </u>

19. TRANSFER BETWEEN FUNDS

The transfers from restricted to unrestricted funds relate to funds on which restrictions have been satisfied and therefore are no longer considered to be restricted funds after authority has been obtained from the funder to transfer the unspent balance. Transfers from unrestricted to restricted funds are to cover shortfalls on restricted funds.

20. INTANGIBLE FIXED ASSETS – GROUP ONLY

	Goodwill	Total
	£	£
COST		
At 1 April 2024	47,510	47,510
Additions	-	-
Disposals	-	-
	<u> </u>	<u> </u>
At 31 March 2025	<u>47,510</u>	<u>47,510</u>
	<u> </u>	<u> </u>
DEPRECIATION		
At 1 April 2024	47,510	47,510
Charge for year	-	-
Eliminated on disposals	-	-
	<u> </u>	<u> </u>
At 31 March 2025	<u>47,510</u>	<u>47,510</u>
	<u> </u>	<u> </u>
NET BOOK VALUE		
At 31 March 2025	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
At 31 March 2024	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

21. TANGIBLE FIXED ASSETS - GROUP

	Land and buildings £	Plant and machinery etc £	Motor Vehicles £	Total £
COST				
At 1 April 2024	157,069	545,766	37,468	740,303
Additions	-	18,941	9,400	28,341
Disposals	-	(333,490)	-	(333,490)
At 31 March 2025	<u>157,069</u>	<u>231,217</u>	<u>46,868</u>	<u>435,154</u>
DEPRECIATION				
At 1 April 2024	140,389	509,122	34,133	683,644
Charge for year	5,615	18,211	6,437	30,263
Eliminated on disposals	-	(333,490)	-	(333,490)
At 31 March 2025	<u>146,004</u>	<u>193,843</u>	<u>40,570</u>	<u>380,417</u>
NET BOOK VALUE				
At 31 March 2025	<u>11,065</u>	<u>37,374</u>	<u>6,298</u>	<u>54,737</u>
At 31 March 2024	<u>16,680</u>	<u>36,644</u>	<u>3,335</u>	<u>56,659</u>

TANGIBLE FIXED ASSETS - CHARITY

	Land and buildings £	Plant and machinery etc £	Motor Vehicles £	Total £
COST				
At 1 April 2024	127,069	337,911	10,975	475,955
Additions	-	91	-	91
Disposals	-	(279,830)	-	(279,830)
At 31 March 2025	<u>127,069</u>	<u>58,172</u>	<u>10,975</u>	<u>196,216</u>
DEPRECIATION				
At 1 April 2024	112,366	328,142	10,975	451,483
Charge for year	3,638	3,315	-	6,953
Eliminated on disposals	-	(279,830)	-	(279,830)
At 31 March 2025	<u>116,004</u>	<u>51,627</u>	<u>10,975</u>	<u>178,606</u>
NET BOOK VALUE				
At 31 March 2025	<u>11,065</u>	<u>6,545</u>	<u>-</u>	<u>17,610</u>
At 31 March 2024	<u>14,703</u>	<u>9,769</u>	<u>-</u>	<u>24,472</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

22. INVESTMENTS – CHARITY ONLY

Investments represent the charity's shareholding in its trading companies, Island Community Ventures Limited, of 100 ordinary £1 shares and Riverside Ventures (Isle of Wight) Limited of 2 ordinary £1 shares.

SOCIAL INVESTMENTS

	Programme related investments £	Totals £
MARKET VALUE		
Cost brought forward and carried forward	10,000	10,000
NET BOOK VALUE		
At 31 March 2025	10,000	10,000
At 31 March 2024	10,000	10,000

Community Action Isle of Wight have purchased 10000 shares at a nominal value of £1 each in Wight Community Energy Limited, a mutual co-operative society. The Charity's investment is being used to help fund the development of a new solar park at Homestead Farm, Shalfleet.

23. DEBTORS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Amounts falling due within one year:				
Island Community Ventures Limited	-	-	132,670	132,670
Riverside Ventures (Isle of Wight) Limited	-	-	46,653	41,212
Grants and other amounts receivable	149,672	119,814	98,847	67,487
Other debtors	7,487	21,743	6,332	10,640
Prepayments	1,999	1,864	1,864	1,864
	<u>159,158</u>	<u>143,421</u>	<u>286,366</u>	<u>253,873</u>
Amounts falling due after more than one year:				
Island Community Ventures Limited	-	-	-	-
	<u>159,158</u>	<u>143,421</u>	<u>286,366</u>	<u>253,873</u>

24. CREDITORS

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade creditors	48,693	45,225	17,706	21,406
Deferred income (see below)	-	-	-	-
Accruals	11,635	14,696	9,450	8,640
Hire Purchase	-	-	-	-
Other creditors	8,108	15,174	4,748	3,443
	<u>68,436</u>	<u>75,095</u>	<u>31,904</u>	<u>33,489</u>
Amounts falling due after more than one year:				
Hire Purchase	-	-	-	-
Bank loan	-	-	-	-
	<u>68,436</u>	<u>75,095</u>	<u>31,904</u>	<u>33,489</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

DEFERRED INCOME (Continued)

Deferred income comprises general grants received for future financial periods.

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Balance at 1 April	-	-	-	-
Amount released to incoming resources	-	-	-	-
Amount deferred in year	-	-	-	-
Balance at 31 March	-	-	-	-

25. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	Group 2025	Group 2024
	£	£
Expiring:		
Within one year	4,750	9,500
Between one and five years		4,750
	<u>4,750</u>	<u>14,250</u>

26. ANALYSIS OF CHARITABLE FUNDS

Analysis of unrestricted fund movements

	Balance at 01.04.2024	Incoming resources	Resources expended	Transfers	Balance at 31.03.2025
	£	£	£	£	£
General fund	306,301	1,376,499	(1,299,280)	148,949	532,469
Community Law Service fund	20,000	-	-	-	20,000
Designated fund	150,000	-	-	-	150,000
	<u>476,301</u>	<u>1,376,499</u>	<u>(1,299,280)</u>	<u>148,949</u>	<u>702,469</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

26. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

Analysis of restricted fund movements

	Balance at 01.04.2024	Incoming resources	Resources expended	Transfers	Balance at 31.03.2025
	£	£	£	£	£
Helping hands grants	4,657	-	(134)	-	4,523
Community Grants Programme	46,000	-	(91,454)	45,454	-
Healthwatch	2,073	22,010	(24,068)	-	15
Syrian Resettlement Project	-	-	-	29,801	29,801
East Cowes Youth Offer	13,139	14,000	(12,687)	(75)	14,377
Community Led Housing Grant	6,420	-	-	(6,420)	-
Donations Refugee related	1,094	-	-	(1,094)	-
Additional Syrian Support	55,334	-	1,065	(56,399)	-
Schooling Syria Children	400	-	-	-	400
ACRE Defra Rural	(732)	34,140	(37,426)	-	(4,018)
A3 Project	23,067	59,771	(47,076)	(29,746)	6,016
Sudan Resettlement project	(7,393)	13,366	(13,740)	7,767	-
The National Lottery	24,611	125,900	(117,132)	-	33,379
Short Breaks Equipment Grant	705	-	-	-	705
East Cowes Youth Centre Citizen	264	-	-	(264)	-
Energise Me	(447)	-	-	447	-
Sandown Youth Fund	17,497	15,377	5,284	-	38,158
Health Partnerships	85,793	-	35,810	(86,603)	35,000
Ukraine Welcome Grant	693	5,200	(5,360)	-	533
Ukraine Support Programme	2,257	125,471	(121,938)	-	5,790
Police and Crime Commissioner	(311)	17,000	(17,003)	-	(314)
Sandown Town Council	3,770	15,000	(20,518)	-	(1,748)
Lake PC - Youth Budget Grant	2,567	5,000	(5,000)	-	2,567
IWC - Homes Grant	4,419	-	-	-	4,419
HIWCF Youth Forum	-	-	(168)	168	-
Ukraine HIWCF and Donations	3,133	2,590	(660)	-	5,063
Gloria Ininahazwe	(159)	-	-	159	-
Golf Foundation	351	-	-	(351)	-
Shanklin Council	-	10,000	(10,000)	-	-
Sports England	3,791	-	(4,312)	521	-
Community Law Service	36,390	10,000	(40,006)	-	6,384
Bee Well	1,453	-	(1,453)	-	-
AB Charitable Trust	-	20,000	-	-	20,000
Awards for All - Lottery Fund	-	20,000	(8,333)	-	11,667
ACRE RHE	-	47,306	(54,152)	-	(6,846)
Play & Stay	-	200	(697)	-	(497)
Community Capacity Grant	-	750	(750)	-	-
Pantry Support Work	-	20,781	(572)	-	20,209
Sport4Dev Employability - HIWCF	-	9,750	-	-	9,750
Community Research Network	-	8,240	(5,092)	-	3,148
Youth Investment Fund	-	68,742	(16,428)	(52,314)	-
	<u>330,836</u>	<u>670,594</u>	<u>(614,000)</u>	<u>(148,949)</u>	<u>238,481</u>
	<u>807,137</u>	<u>2,047,093</u>	<u>(1,913,280)</u>	<u>-</u>	<u>940,950</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

26. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

Analysis of unrestricted fund movements

	Balance at 01.04.2023	Incoming resources	Resources expended	Transfers	Balance at 31.03.2024
	£	£	£	£	£
General fund	479,562	1,189,335	(1,223,381)	(139,215)	306,301
Community Law Service fund	-	-	-	20,000	20,000
Designated fund	-	-	-	150,000	150,000
	<u>479,562</u>	<u>1,189,335</u>	<u>(1,223,381)</u>	<u>30,785</u>	<u>476,301</u>

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Comparatives for movement in funds

Analysis of restricted fund movements

	Balance at 01.04.2023	Incoming resources	Resources expended	Transfers	Balance at 31.03.2024
	£	£	£	£	£
Helping hands grants	5,745	2,000	(3,088)	-	4,657
Community Grants Programme	180,000	-	-	(134,000)	46,000
Healthwatch	1,421	22,000	(21,348)	-	2,073
Short breaks - Active Living	(161)	5,197	(5,105)	69	-
East Cowes Youth Offer	13,265	12,000	(12,126)	-	13,139
Community Lead Housing	(231)	29	(2,876)	3,078	-
Pan and Barton Community	(15)	-	(22)	37	-
Community Led Housing Grant	2,375	19,371	(15,326)	-	6,420
Donations Refugee related	1,094	-	-	-	1,094
Additional Syrian Support	55,334	-	-	-	55,334
IOW Association for Spina Bifida	5,379	-	-	(5,379)	-
Schooling Syria Children	400	-	-	-	400
CEV Residents Optio Grant	(705)	-	-	705	-
ACRE Defra Rural	(3,761)	58,846	(55,817)	-	(732)
A3 project	1,873	58,257	(37,063)	-	23,067
Sudan Resettlement project	(10,007)	21,453	(18,839)	-	(7,393)
The National Lottery	13,892	122,610	(111,891)	-	24,611
Short Breaks Equipment Grant	705	-	-	-	705
East Cowes Youth Centre Citizen Proje	264	-	-	-	264
Energise Me	(447)	-	-	-	(447)
Sandown Youth Fund	2,248	2,315	12,934	-	17,497
Health Partnerships	44,735	-	(32,942)	74,000	85,793
Ukraine Welcome Grant	(1,415)	5,800	(3,692)	-	693
Ukraine Support Programme	43,162	96,367	(137,272)	-	2,257
Police and Crime Commissioner	21	17,000	(17,332)	-	(311)
Sandown Town Council	4,435	15,000	(15,665)	-	3,770
Lake PC - Youth Budget Grant	2,567	5,000	(5,000)	-	2,567
IWC - Homes Grant	4,419	-	-	-	4,419
Street Games UK	113	-	(130)	17	-
Sported UK - Boxing Tutor	-	-	(251)	251	-
HIWCF Youth Forum	8,073	-	(8,277)	204	-
Ukraine HIWCF and Donations	7,325	1,440	(5,632)	-	3,133
Sports Coach Education	6,220	-	(6,453)	233	-
Gloria Ininahazwe	-	-	(159)	-	(159)
Golf Foundation	-	750	(399)	-	351
Shanklin Council	-	10,000	(10,000)	-	-
Sports England	-	14,850	(11,059)	-	3,791
Community Law Service	-	2,000	4,390	30,000	36,390
Bee Well	-	1,980	(527)	-	1,453
	388,323	494,265	(520,967)	(30,785)	330,836
	867,885	1,683,600	(1,744,348)	-	807,137

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

26. MOVEMENT IN FUNDS - continued

See note 19 for transfers. Any funds in deficit have sufficient funding in the next financial year to fund this shortfall.

Helping Hands Grants: Small grants for individuals paid through referring agency such as housing association.

Community Grants Programme: A grants programme supporting the delivery of the My Life A Full Life Programme. This is the programme through which Island partners are trying to improve health outcomes and quality of life for older people and people with a long term condition.

Healthwatch: Healthwatch is the new consumer champion for issues related to the delivery of health and social care and Community Action is contracted to deliver its role with partners Citizens Advice Bureau and Help and Care.

Community Lead Housing: Community Action has been commissioned by the Isle of Wight Council to help with the delivery of their new Community Led Housing Programme made possible by monies from the government's Community Housing Fund.

Community Transport: This is to support Community Action efforts to provide transport options to service users.

Syrian/Sudan/A3 Resettlement Project: Funding was received from the Government via the Isle of Wight Council to support the settlement of a small number of refugee families.

Community Led Housing: Grants are grants made to support community groups to develop their knowledge and organisational capacity around the potential to take forward community led housing initiatives, paying for feasibility studies, legal costs and the like.

Donations - Refugee related: Donations received to support the settlement of Syrian refugee families.

IOW Association for Spina Bifida: Community Action is providing a support service to members of the Association for Spina Bifida and Hydrocephalus funded by the Association.

CEV Residents Grants: Community Action administered grants on behalf of the Isle of Wight Council, paid out to Town and Parish councils and community groups for support work during the Covid crisis.

New Lottery Resilience Fund: The National Lottery funding to support community capacity building work across the Island as it starts to recover from the Covid emergency.

East Cowes HAF: A school holiday project funded by the local authority supporting healthy activities and food provision.

Short Breaks Equipment Grant: A micro grant to fund the purchase of new equipment to support our Short Breaks Service for young people with a learning disability.

Mental health & suicide aware: A training project funded through the local authority Public Health team.

Energise Me: A project developing health and sporting activities on the island.

Sandown Youth Fund: Small grant to support regeneration development work in the Bay area.

Health Partnerships: Funding to support the participation of the voluntary and community sector in the development of Population Health Management developments.

Ukraine Welcome Grant: Government monies being passported on to new Ukrainian arrivals.

Ukraine Support Programme: Funding received from the Government via the Isle of Wight Council to support the settlement of Ukrainians fleeing the war.

**COMMUNITY ACTION ISLE OF WIGHT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

27. PENSION AND OTHER POST-RETIREMENT BENEFIT COMMITMENTS

The Charity operates a defined contribution scheme which was previously administered independently but is now administered by the Charity. The cost to the Charity for the year was £13,664 (2024: £12,469). The expected cost to the Charity in the coming year is approximately £14,000. The basis for allocating the liability and expenses between activities, restricted and unrestricted is the usage.

28. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Fixed assets	64,737	-	64,737
Current assets	706,168	238,481	944,649
Current liabilities	(68,436)	-	(68,436)
	<u>702,469</u>	<u>238,481</u>	<u>940,950</u>

29. RELATED PARTY TRANSACTIONS

Interest of £1,155 (2024: £1,187) was charged in the year on the loan to Island Community Ventures Limited, a wholly owned subsidiary of Community Action Isle of Wight. At the year end a loan of £132,670 (2024: £132,670) was due from Island Community Ventures Limited. During the year sales totalling £26,492 (2024: £5,389) were made to Island Community Ventures Limited in respect of back office support. Purchases of £21,975 (2024: £9,357) were made from Island Community Ventures Limited.

During the year sales of £20,855 (2024: £4,290) were made to Riverside Ventures (Isle of Wight) Limited in respect of back office support. Purchases of £27,109 (2024: £20,773) were made from Riverside Ventures (Isle of Wight) Limited. At the year end a loan of £46,653 (2024: £41,212) was due from Riverside Ventures (Isle of Wight) Limited and there was a trade balance of £209 due to Riverside Ventures (Isle of Wight) Limited.

30. KEY MANAGEMENT PERSONNEL

The key management personnel of the parent charity, comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £45,645 (2024: £54,360). No trustees received remuneration as per note 16.