

Charity registration number 1075224

Company registration number 03712283 (England and Wales)

**COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	A.F. Alexander J. Dawson J. Deards S. Fenton M. Lambe C.P.H. Tombs	(Appointed 11 January 2023)
<b>Chief Executive</b>	K. Belinis DL	
<b>Company Secretary</b>	J. Collins	
<b>Charity number</b>	1075224	
<b>Company number</b>	03712283	
<b>Registered office</b>	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH	
<b>Independent examiner</b>	HB Accountants 28 Plumptre House Plumptre Road Hoddesdon Hertfordshire EN11 0LB	
<b>Bankers</b>	Yorksire Bank plc 7 Gold Street Northampton Northamptonshire NN1 1EN	

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# **COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE**

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# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

To promote any charitable purposes for the benefit of the community in the geographical County of Hertfordshire and surrounding areas by assisting the work of statutory authorities and voluntary organisations engaged in advancing education, furthering health, relieving poverty, distress or sickness, or in pursuing any other charitable purposes.

To promote and organise co-operation in the achievements of said purposes and to that end bring together Council representatives of the authorities and organisations engaged in the furtherance of the said purposes within the geographical County of Hertfordshire and surrounding areas.

Established in January 1966, CDA Herts is the Rural Community Charity (RCC) for Hertfordshire. CDA Herts aims to be the leading independent County Charity for the sustainable development of rural and urban communities across Hertfordshire and a strategic partner in the development of the County's Voluntary and Community Sector and public agencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### ***The Board:***

- Discussed and agreed on how the Charity needed to adapt to achieve optimum impact with its' delivery of the Covid recovery initiatives.
- The Board and staff attended a facilitated Away Day in May 2022 to develop the strategy and aligned each project/ service to demonstrate best social value for the people and groups targeted.
- Agreed the vision, mission, and values to be embedded in all the projects.
- Nominated Board Governance Champion maintained the code of practice.
- The Board and staff met in January 2023, to agree Business Development Plans to adapt and implement sustainable initiatives.

The Board also wishes to thank all the funders, sponsors, especially Herts County Council: Adult Care Services and Public Health, Herts CCG, Integrated Care Services, Herts Community Foundation, ACRE and Defra, Children in Need, PACT, Office of Police and Crime Commissioner and many of our colleagues and partners who share our vision and mission. We also thank partners who are members and the many individuals who believe and support the work we do. We are proud to be part of the strategic plan to reduce health inequalities especially in our ethnically diverse and rural communities.

Our activities and focus for this year have been to provide Advisory services, infrastructure support and work in partnership to reduce health inequalities, isolation, loneliness and ensure that communications between public and voluntary sectors are appropriate and relevant for the rural and ethnic minorities people living and working across the county.

#### ***Rural Life Projects:***

We have continued advocacy with public agencies to include rural proofing within their services no matter how difficult the logistics are to manage due to geography and time taken to deliver services compared to service delivery in urban areas where the reach is higher and easier to logistically deliver.

#### **Digital Inclusion**

We are very proud of our engagement, support and encouragement of local Digital Volunteers, which was key in ensuring that the project developed further and became more sustainable via continued grant funding support of £7.5k from Clarion Futures Digital.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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The classes were delivered in 4 Rural Village Halls, which were hosted weekly Digital Inclusion 'Drop In' Sessions in Little Hadham, Datchworth, Bennington and Tewin, all in East Herts.

The service delivered:

- 85 'Drop In' Digital Inclusion 2-hour sessions
- 1,280 hours of individual Digital support & advice provided
- 640 Digital Leaner attendances in total
- 1,810 hours of Digital Volunteers time given In Kind, equivalent value of £18.1k
- 6 Digital Champions formally trained, assisted by 28 local Digi-Buds volunteers

*Feedback:*

*"I liked the company of other people on the course. I have learned a lot about my phone and tablet. The coffee and cakes were amazing."*

#### Digital infrastructure

We have continued to meet with 'Connected Counties' on a regular basis but with very little progress towards greater rural broadband coverage. This has been attributed to the delays and changes to the Government's broadband funding programmes to target rural communities. Internet access remains an issue for many Village Halls, and we are very pleased to be working with the University of Hertfordshire Masters' student towards a Village Halls Connectivity Survey which will be launched in July 2023.

#### Rural Support Networks

- Supported 57 active Rural Support Networks (RSN) and their 1000 volunteers with advice, information, training, resources, and funding. These are informal groups of volunteers helping the local vulnerable, elderly, and lonely.
- Provided fortnightly health and community news bulletins which the designated Community Information Champions (CICs) for each RSN disseminate locally to thousands of people.
- Held 3 Network Meetings attended by 12 CICs volunteers, Citizens Advice, Adult Care Services, Herts Healthy Hubs, Farming Community Network (FCN) and Mind.
- Amalgamated the RSN meetings with our Rural Loneliness Forum which provides opportunities for discussions about access to services and rural outreach between service providers and rural volunteers who support and signpost those in need of services.
- Secured funding for RSNs to support their work from Household Support Fund, 30 grants worth £15k, Platinum Jubilee Year and Festive Funding to 24 grantees worth £11k. The funding aims are to bring communities together to celebrate addressing isolation and loneliness and helping community cohesion. Plus, we co-ordinated the distribution of Hertfordshire based Small Acts of Kindness Winter Bags of Kindness.
- In total 34 villages with 4,320 beneficiaries were supported to address families in need caused by the cost-of-living crisis.

#### Village Halls and Community Buildings

Our Village Halls and Community Buildings Advisory Service was exceptionally busy this last year.

- We received and dealt with 207 requests for information, advice and support involving 67 different topics/issues from 90 different Village Halls and Community Buildings.
- We organised 4 network meetings attended by 87 and 3 training webinars on Safeguarding, UKGDPR and Energy saving with Utility Aid attended by 45.
- We launched Hertfordshire's first countywide Village Halls and Community Buildings Consortium.
- We promoted ACRE initiatives including Queens Platinum Jubilee Village Halls Fund, Village Halls Week 2023 and provided 122 Information Sheets and Model Documents.
- We provided advice about health & safety, low carbon, grants, energy saving and reducing costs, VAT, drink licensing, governance, Trustee and parish Council issues, business rates, building security, building surveying services, car parks, Electric car charging points and access to pro bono legal advice.
- We worked with University of Hertfordshire to create a Pro Bono Legal Service for Village Halls. This provides legal advice on issues with the aim to either resolve the matter or advise where further legal help is needed.
- 27 Village Halls participated in and benefitted from our rural funding initiatives.
- We referred 15 Village Halls to Utility Aid resulting in 11 new or renewed cheaper energy contracts.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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- We referred 12 Village Halls to Low Carbon Workspaces resulting in 5 Grants totalling £26k for carbon reduction schemes seeing an increase in Village Hall Solar Poly Voltaic schemes in Herts.
- We organised a Training Webinar focussed on Safeguarding (during Safeguarding Week) and UKGDPR attended by 15 Village Halls.
- We supported and advised 8 Village Halls setting up Warm Spaces.

### Community Led Housing

Back in 2017 we carried out a housing needs survey in Wilstone. Nearly six years later six high quality rental homes have been completed for Dacorum Borough Council for local people. The houses include solar panels and car charging points and with affordable energy consumption and make a great contribution to the village.

We continue to promote community led housing in Hertfordshire through our membership of Eastern Community Homes for the East of England region.

We have welcomed English Rural Housing Association into our North Herts Partnership, who along with settle Housing Association have been exploring affordable housing provision with half a dozen parishes in the area.

We still face the challenge of finding appropriate and affordable land to develop affordable housing where we know that housing is needed. With Hertfordshire house process up to 16 times average salaries and rents sky rocketing, market housing is often out of reach.

### Health Projects:

#### Covid Recovery Ethnically Diverse (CRED) – year 2

The project's emphasis changed to adjust and adapt to the findings in year 1. The team concentrated on ensuring that the Ethnic Minorities people and groups had a better understanding on what services were available for people who looked like them and more importantly what were the pathways for them to access public and charities' services. The feeling of mistrust and experiences of public health and care sectors continues to be barriers for the communities.

The team made significant progress to ensure that services were appropriate and relevant through regular briefings, network meetings and attending many local community activities sessions. The community groups are in the main volunteer led and English not their first language. We made good progress with our advocacy and support services at the health and care forums raising awareness of the gaps and the need for consistent communication but there remains a need for information in different languages.

In turn working directly with the communities, attended, and presented at over 124 meetings and supported 44 Ethnic Minorities individuals to connect with health social prescribers. We also supported groups with their capacity building, funding opportunities and to widen their networks.

One of the gaps found, was to find the right connector within Primary Care Networks in order to develop relationships and to raise awareness of our work. The team visited GP practices as part of their raising awareness of ethnically diverse people.

Communications remain key and our use effective communication channels through various social mediums such as Facebook, WhatsApp, Newsletters, and the Website, and producing 7 bi-monthly newsletters.

#### Celebrating CRED's Communities Day Event

In October, we successfully hosted our first county wide Celebrating Communities Day Event creating a wonderful day filled with culture and diversity! The county-wide event open to all ethnically diverse communities and was well attended by approximately 250 people from various ethnic groups and organisations in the public and voluntary sectors and well supported by Mayors District/Borough councils. The feedback received was very positive.

Feedback left on labels for our "tree of life":

- "Did very well. Let's go bigger. Well done"
- "I love our community".
- "Thank you for an amazing day!"
- "Great day and learnt a lot. Lovely to meet new people".



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Atrial Fibrillation project in Stevenage with local Primary Care Network**

The team worked in partnership with Integrated Care Services Health Inequalities and two Primary Care Networks. The focus for holding community led event proved to be successful in raising awareness of Atrial Fibrillation patients aged 45-55 from ethnic communities. Clinical staff were on hand to provide free blood pressure and health checks together with the GP talking about preventative care and regular check-ups. The three-community based events, was attended by 60 patients provided clinical colleagues the opportunity to follow up with them.

Feedback from patients to question on "how did you find the event?"

- *Very informative/Very useful, GP was great at answering questions/Very useful, knowledge and time to meet people/My questions answered to my satisfaction*

### **Community Garden St Albans**

The small band of garden volunteers continue to make the one acre of garden accessible and open to all. The community groups are well established and have repeatedly told us that the space without constraints is vital to the health and wellbeing and working with other diverse people and interests are a little gem in St Albans.

The interactions between the diverse community groups and the garden volunteers who provide weekly maintenance and support is a model of excellence for community cohesion and impacted on health and wellbeing together with firm social friendships within the project and beyond.

We thank the project leads and following groups: Food Smiles; St Albans Beekeepers; HAWA; Disability Centre; Masorti Synagogue; Czech and Slovakia; Woodcraft; Social groups and many others plus the fantastic group of garden volunteers.

### **Social Justice Projects:**

#### **Jobs Pathway year 2**

Jobs Pathway supported the most marginalised, excluded people across Hertfordshire to find hope, purpose, training and employment. Coproduction with service users led to Jobs Pathway Enterprise that enabled people to setup their own businesses.

The mission of Jobs Pathway was 'for-people'. We worked with refugees, people in contact with the criminal justice system, people experiencing poor mental health, addiction, homelessness, deprivation. All our service users experienced multiple barriers to positive futures.

The pandemic impact was far greater than doors being closed. Many marginalised people found themselves even more isolated. Jobs Pathway developed into much more than a recruitment service. Through listening, coaching, mentoring, linking up services, we enabled many people to find hope, purpose and take positive steps forward. Some service users experienced acute mental health issues. Jobs Pathway worked closely with other agencies and ensured safeguarding.

Jobs Pathway was holistic, person-centred, and not time bound. The bespoke service was resource intensive. New regional contracts commissioned by Probation Services for education, training and employment services and market changes meant the project was not financially viable and the service closed in March 2023.

The High Sheriff gave us a highly prestigious award and grant to acknowledge how we liaised and worked with employers and agencies working in the criminal justice system to support ex-offenders and those with complex needs to enter the labour market with intensive support and guidance.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### **Play Area Scheme based in HMP The Mount**

After a very long absence of two years due to the Covid pandemic we moved into our newly designated play area room in March 2022 to the delight of the families who missed the service. Our service has touched the lives of over 2880 children.

The prison had major refurbishment due Covid restrictions, which has impacted on the number of visitor tables by over 50% which in turn has reduced the number of families visiting each session. Some families are still keen to keep to their own "bubbles" and reluctant to allow their children to mix with other children.

We have had a review of play equipment and resources are allowed to be taken to the visit hall tables for whole family engagement. However, the children have an option to play in the designated area play with other children and the staff and volunteers always there to provide individual support with their learning and play.

We work with our key partner PACT (Prison Advice Care Trust) to deliver Family themed days which are always a great success.

Going forward, the service is under review as the major funder Children in Need's funding priorities has changed. We are looking at other funding sources to ensure that we are in a good position to continue to deliver the much-needed family services in the Prison. We have delivered this service since 1998.

### **Financial review**

Income increased from £317,201 to £369,029 in the year to 31 March 2023

The grants from Hertfordshire Community Foundation, in partnership with Hertfordshire County Council were secured to help our rural communities to access funding for the Rural Support networks to support their work from the Household Support Fund, Platinum Jubilee Year Funding and Festive Funding. Our key strategic aim in applying for these funding pots is to keep awareness high, about rural disadvantaged people, amongst the statutory bodies.

Our CRED (Covid Recovery Ethnically Diverse) project ensured that people from ethnic communities were supported to the next stage of having their issues and barriers heard by the new Integrated Care Services in July 2022.

The financial support from the numerous funders both public and trusts helped us to deliver the infrastructure services for the small community groups and charities.

As our expenditure also increased we have a difference in fund balances showing a loss overall of £12,809

The trustees have considered the minimum level of reserves (that is those funds that are freely available) that the Charity ought to hold. Reserves are needed to bridge the funding gaps between spending and receiving resources from grants and other income. Reserves should also cover the extent of CDA Herts' financial liabilities. The trustees therefore consider that £20,000 is adequate as the minimum level of reserves at the end of this year.

Under the Memorandum and Articles of Association, the Charity has the power to invest in any way that the Trustees wish.

The Trustees, having regard to liquidity requirements have operated a policy of keeping funds in an interest-bearing account with The Charities Official Investment Fund (COIF).

The Trustees have a risk management strategy which comprises:

An annual review of the risks the Charity may face;

The establishment of systems and procedures designed to mitigate those risks identified in the plan;

The implementation of procedures designed to minimise any potential impact of the Charity should those risks materialise;

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Trustees.

### **Structure, governance and management**

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 22 January 1999 and amended to extend its area to surrounding districts on 26 August 2005. It is registered as a charity with the Charity Commission. Anyone over the age of eighteen can become a member of the Company.



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A.F. Alexander

J. Dawson

J. Deards

S. Fenton

(Appointed 11 January 2023)

M. Lambe

C.P.H. Tombs

J.B. Collins

(Retired 31 January 2023)

R.T.N. Bali

(Retired 24 October 2022)

As set out in the Articles of Association the Trustees are selected from individual members of the representatives of the member organisations and from communities of interest on an annual basis. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirements for any specialist skills needed because of the Trustees' Skills Audit.

New Trustees undergo an orientation to brief them on their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the Strategy and Forward Planning and other recent performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The Board of Trustees administers the Charity. The Board meet bi-monthly. The Trustees appoint the Chief Executive Officer to manage the day-to-day operations of the Charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within the terms of the delegation approved by the Trustees, for operational matters including finance and employment.

The trustees' report was approved by the Board of Trustees.



A.F. Alexander

Trustee

Date: 8/11/2023

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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I report to the trustees on my examination of the financial statements of Community Development Action Hertfordshire (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 I.C.A.E.W., 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**HB Accountants**  
**Chartered Accountants**  
28 Plumpton House  
Plumpton Road  
Hoddesdon  
Hertfordshire  
EN11 0LB

Dated: 7/11/23

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	3,766	14,052	17,818	21,887
Charitable activities	4	38,065	303,288	341,353	293,057
Other trading activities	5	5,845	-	5,845	2,196
Investments	6	3,571	442	4,013	61
<b>Total income</b>		<b>51,247</b>	<b>317,782</b>	<b>369,029</b>	<b>317,201</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	79,810	302,028	381,838	353,250
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(28,563)</b>	<b>15,754</b>	<b>(12,809)</b>	<b>(36,049)</b>
Gross transfers between funds		29,771	(29,771)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>1,208</b>	<b>(14,017)</b>	<b>(12,809)</b>	<b>(36,049)</b>
Fund balances at 1 April 2022		121,527	97,582	219,109	255,158
<b>Fund balances at 31 March 2023</b>		<b>122,735</b>	<b>83,565</b>	<b>206,300</b>	<b>219,109</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	21,887	-	21,887
Charitable activities	4	39,065	253,992	293,057
Other trading activities	5	2,196	-	2,196
Investments	6	59	2	61
<b>Total income</b>		<b>63,207</b>	<b>253,994</b>	<b>317,201</b>
<b>Expenditure on:</b>				
Charitable activities	7	63,917	289,333	353,250
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(710)</b>	<b>(35,339)</b>	<b>(36,049)</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(710)</b>	<b>(35,339)</b>	<b>(36,049)</b>
Fund balances at 1 April 2021		122,237	132,921	255,158
<b>Fund balances at 31 March 2022</b>		<b>121,527</b>	<b>97,582</b>	<b>219,109</b>

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	12	33,702		4,235	
Cash at bank and in hand		180,738		231,051	
		<u>214,440</u>		<u>235,286</u>	
<b>Creditors: amounts falling due within one year</b>	13	(8,140)		(16,177)	
Net current assets			<u>206,300</u>		<u>219,109</u>
<b>Income funds</b>					
Restricted funds	14		83,565		97,582
<u>Unrestricted funds</u>					
Designated funds	15	23,516		30,156	
General unrestricted funds		<u>99,219</u>		<u>91,371</u>	
			<u>122,735</u>		<u>121,527</u>
			<u>206,300</u>		<u>219,109</u>

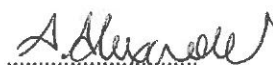
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6/11/23.....



A.F. Alexander  
Trustee

Company registration number 03712283

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Community Development Action Hertfordshire is a private company limited by guarantee incorporated in England & Wales.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (continued)

##### 1.5 Expenditure

Expenditure is recognised 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 are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies (continued)

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations	510	-	510	1,250
Other grants receivable	-	14,052	14,052	18,174
Membership fees	3,256	-	3,256	2,463
	<u>3,766</u>	<u>14,052</u>	<u>17,818</u>	<u>21,887</u>

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	2023 £	2022 £
Core grant	38,065	39,065
Grants receivable under contracts	303,288	253,992
	<u>341,353</u>	<u>293,057</u>
<b>Analysis by fund</b>		
Unrestricted funds	38,065	39,065
Restricted funds	303,288	253,992
	<u>341,353</u>	<u>293,057</u>

### 5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Consultancy fees	3,500	-
Other income	2,345	2,196
	<u>5,845</u>	<u>2,196</u>
Other trading activities		

### 6 Investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	<u>3,571</u>	<u>442</u>	<u>4,013</u>	<u>59</u>	<u>2</u>	<u>61</u>

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

	2023 £	2022 £
Staff costs	188,840	190,352
Travel and other staff costs	4,675	2,673
Office expenses	2,650	4,488
Other expenses	3,438	73
Training and professional fees	41,294	36,222
Premises expenses	1,032	-
Repairs and maintenance	4,032	3,918
	<u>245,961</u>	<u>237,726</u>
Grant funding of activities (see note 8)	23,716	7,400
Share of support costs (see note 9)	107,361	104,416
Share of governance costs (see note 9)	4,800	3,708
	<u>381,838</u>	<u>353,250</u>
<b>Analysis by fund</b>		
Unrestricted funds	79,810	63,917
Restricted funds	302,028	289,333
	<u>381,838</u>	<u>353,250</u>

### 8 Grants payable

	2023 £	2022 £
Grants to institutions:		
Various rural community organisations	<u>23,716</u>	<u>7,400</u>

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# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 9 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	69,654	-	69,654	63,213	63,213
Travel and other staff costs	3,633	-	3,633	2,735	2,735
Office expenses	5,143	-	5,143	4,338	4,338
Other expenses	2,591	-	2,591	1,801	1,801
Subscriptions	6,070	-	6,070	5,750	5,750
Fees	1,205	-	1,205	-	-
Premises expenses	14,288	-	14,288	25,498	25,498
Repairs and maintenance	4,777	-	4,777	1,081	1,081
Accountancy	-	4,800	4,800	-	3,708
	<u>107,361</u>	<u>4,800</u>	<u>112,161</u>	<u>104,416</u>	<u>108,124</u>
Analysed between					
Charitable activities	<u>107,361</u>	<u>4,800</u>	<u>112,161</u>	<u>104,416</u>	<u>108,124</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Chief Executive	1	1
Senior managers	3	3
Project workers	9	10
Support	-	2
Total	<u>13</u>	<u>16</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	228,591	225,654
Social security costs	17,902	15,646
Other pension costs	12,001	12,265
	<u>258,494</u>	<u>253,565</u>

There were no employees whose annual remuneration was more than £60,000.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	33,702	3,544
Prepayments and accrued income	-	691
	<u>33,702</u>	<u>4,235</u>

### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,145	4,276
Accruals and deferred income	6,995	11,901
	<u>8,140</u>	<u>16,177</u>



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
HMP The Mount Play Area	22,182	42,124	(46,008)	18,298	44,397	(42,820)	-	19,875
HCC: Covid Information Champions	15,760	39,600	(45,761)	9,599	38,813	(30,811)	-	17,601
HTC: Connecting Communities	12,088	1,000	(2,195)	10,893	-	(8,290)	(2,603)	-
Kickstart	997	10,350	(11,381)	(34)	-	34	-	-
HCC: CRED 2 and ICB: CRED AF	1,682	-	(1,682)	-	40,000	(23,004)	-	16,996
HCF: Mobile Advice Clinic	5,000	-	-	5,000	-	(3,493)	(1,507)	-
HCF: Rural Household Support	7,500	-	(7,500)	-	10,000	(10,000)	-	-
HCC: Coronation Grants	-	4,500	(3,900)	600	11,000	(8,100)	-	3,500
HCC Locality Budget: Rural support	1,500	-	-	1,500	-	(1,500)	-	-
CDA Community Garden	856	1,310	(1,821)	345	2,000	(2,380)	-	(35)
Clarion Futures: Digital inclusion	5,000	-	(3,522)	1,478	5,682	(40)	-	7,120
HCF: Covid Grant	1,282	-	(1,282)	-	-	-	-	-
OPCC: Jobs Pathway and Rocknplace	12,368	21,200	(29,522)	4,046	30,242	(31,403)	-	2,885
NHS Charities Trust: Covid Recovery BAME	42,328	49,625	(80,279)	11,674	100,000	(90,818)	(20,856)	-
Herts Welcomes Refugees	4,378	11,035	(15,398)	15	22,300	(21,751)	(564)	-
HCC: Health Watch Herts	-	48,750	(34,582)	14,168	-	(14,168)	-	-
HCF: Household Support	-	2,000	(2,000)	10,000	-	(4,400)	-	5,600
EHDC: Digital Inclusion	-	10,000	-	5,000	(1,704)	(3,250)	-	46
HCF: Covid Messaging	-	7,500	(2,500)	5,000	-	(759)	(4,241)	-
HCF: VCFSE Alliance	-	5,000	-	-	1,000	(1,000)	-	-
Tewin PC: Transport	-	-	-	-	2,500	(3,916)	-	(1,416)
Rural Affordable Housing	-	-	-	-	10,500	(159)	-	10,341
Village Halls Consortium	-	-	-	-	1,052	-	-	1,052
	132,921	266,694	(296,433)	97,582	317,782	(302,028)	(29,771)	83,565

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Redundancy reserve fund	32,140	(1,984)	30,156	(6,640)	23,516
	<u>32,140</u>	<u>(1,984)</u>	<u>30,156</u>	<u>(6,640)</u>	<u>23,516</u>

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	122,735	83,565	206,300	121,527	97,582	219,109
	<u>122,735</u>	<u>83,565</u>	<u>206,300</u>	<u>121,527</u>	<u>97,582</u>	<u>219,109</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).