

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 2024

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A.F. Alexander J. Dawson J. Deards S. Fenton
Chief Executive	K. Poulton
Charity number	1075224
Company number	03712283
Registered office	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH
Independent examiner	HB Accountants 28 Plumptre House Plumptre Road Hoddesdon Hertfordshire EN11 0LB
Bankers	Yorksire Bank plc 7 Gold Street Northampton Northamptonshire NN1 1EN

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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.

Public benefit

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 also wishes to thank all the funders, sponsors, especially Herts County Council: Adult Care Services and Public Health, Herts CCG, Integrated Care Board, Herts Community Foundation, ACRE and Defra, 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, unstructured 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 Projects:

We have continued advocacy with public agencies to include rural consideration 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 continue to be 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 from Clarion Futures Digital.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Four sessions were held at Little Hadham VH, Bennington VH, Datchworth VH and Tewin Memorial Hall. The informal drop-in format combined with tea and cake make them more accessible, reducing potential stigma.

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."

We delivered:

- 104 'Drop In' Digital Inclusion 2-hour sessions based at 4 rural village halls
- 1,794 hours of Digital support, advice and guidance has been provided
- 155 unique Digital Learners have been supported
- 897 Digital Learner attendances in total over the year

Digital infrastructure

We are very pleased to have worked with the University of Hertfordshire Masters' student towards a Village Halls Connectivity Survey which was launched in July and completed in September 2023. The Report has helped us better understand the scale of the poor access to internet in many of our Village Halls and will form the basis of future projects.

Rural Support Networks

We have continued to support the RSNs (Rural Support Networks) although we now have no dedicated funding for this work and have one volunteer helping. We have 50 active groups with approximately 1,000 local volunteers, supporting 1,000 people, numbers fluctuate. We are undertaking a further survey to update our knowledge of this voluntary rural activity and to identify the underlying causes of and the scope of need. We continue to offer support, advice, information, training, resources and funding to Hertfordshire's RSNs which are informal groups of volunteers helping the local vulnerable, elderly and lonely.

We provided monthly health and community news bulletins which the designated Community Information Champions (CICs) for each RSN disseminate to thousands of people locally. We held one Network Meeting attended by 4 CICs volunteers plus Citizens Advice, Adult Care Services, Herts Healthy Hubs, FCN Farming Community Network, RABI and Mind, Age UK. We had a presentation about County Council Co-production Boards. We have now amalgamated the RSN Network 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.

We apply for grant funding for RSNs on their behalf as most are not constituted organisations with no bank account so are not eligible to apply. The prime source of grants this quarter has been HSF (Household Support Fund). Our key strategic aim in applying for these funding pots, as well as creating supporting resources, is to keep awareness high, about rural disadvantaged people, amongst the statutory bodies.

We are now a partners in HCC (Herts County Council) 'Cost of Living Response Group' and gave a presentation on rural issues. This was very well received by the meeting of 35 participants from commissioning and statutory and voluntary service providers. Leading to HCC convening a Rural Task & Finish Group which we helped lead.

We completed a second round of Household Support Funding this year which has delivered another £9k of grants and reached 1,400 beneficiaries. This is an increase of 500 over the previous funding round which we attribute to the effect of the cost-of-living crisis on rural families with children as this was the group with the largest growth area of need. Families in 12 villages across the county were helped.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Village Halls Advisory Service

Our Village Halls and Community Buildings Consortium continues to thrive and requires increased demands for support. We held two Consortium meeting with 31 and 25 participants respectively and had input on Energy Contracts from Utility Aid, Recruiting Volunteers from Communities First Volunteer Centres.

In total over the 12 months we received 215 requests for help from 83 different Halls involving 335 requests for information about 43 different topic areas. The most popular topics have been Committee, Trustee and Governance issues, Governing documents, Banks and banking, Energy and Climate Change, Fire regulations/H&S issues, Electrical, Safety & Inspections, Disaster/Resilience planning, Hiring, Flooring maintenance/repair and Defra Grants.

Our Countywide Annual Conference was held on 20th March during Village Halls Week when we embraced the theme of Energy Efficiency and Net Zero. Held online, the event attracted 40 participants including 30 Committee members representing 20 Halls. We had presentations from Utility Aid, ACRE, Stagg Architects (Go Green Design Guide), ARC Energy, Heating Save, Sustainable Herts, East Herts Council plus Consortium members Hunsdon, Flamstead, Kimpton, Little Berkhamsted and Colney Heath Halls.

In partnership with East Herts Council Public Health we have facilitated the involvement of 6 Village Halls in a Healthy Hub Rural Outreach initiative. Each Hall has received a banner, leaflets and posters for display to create better access to healthy living information for rural people.

Rural Affordable Housing

We completed a housing needs survey and delivered a draft report in Much Hadham in East Herts. The Survey achieved a 28% response rate with 224 returns. We have worked with a Community Land Trust and commenced a Survey in Ashwell (North Herts) funded by the parish council who are looking to explore options for affordable housing following the formation of a CLT within the village.

We gave a presentation to Barley Parish Council (North Herts Council)) in conjunction with a registered provider who agreed that we should conduct a survey in the parish. We are negotiating funding for the survey.

We have delivered a CLH training session for prospective self-builders in Letchworth Garden City in conjunction with Eastern Community Homes. We are continuing our support of Letchworth Garden City Heritage Foundation in their aspiration to deliver community-led housing and delivered a successful seminar for potential members of a community group (in conjunction with Eastern Community Homes).

A previous survey in Kimpton in N Herts has yielded two potential sites for affordable homes. Planning permission is in place for 10 units in Graveley in N Herts pursuant to our Survey. Our Flamstead Survey received a return rate of 30% with 29 households reporting housing need. We received an unprecedented 50% return online through use of QR codes, social media marketing and supporting publicity from the Parish. We delivered our report with a recommendation of 12 affordable units for the community.

Community Transport

Tewin Community Transport Minibus continues to provide a vital service for the elderly, vulnerable and lonely in the village. We have 8 regular users and a further 6 who use the Minibus when special trips are arranged to Garden Centres for example. Working with the Steering Group which comprises Minibus Users we have slowly implemented measures to increase numbers and are benefitting from the involvement of one Parish Councillor. Numbers of Users have increased slightly but due to the district council withdrawing all community transport funding the future is bleak without additional grants. A £6k grant secured from the National Lottery Awards4All has helped sustain the Project.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Covid Recovery Ethnically Diverse (CRED) — Year 3

The project's emphasis continued to change and adjust and adapt to the findings in years 1 and 2. The team concentrated on ensuring that the Ethnic Minorities people and groups had a better understanding on what services were available for people who came from familiar backgrounds 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.

Attended, and presented at over 168 meetings and supported 147 Ethnic Minorities groups with their capacity building, funding opportunities and to widen their networks.

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.

3 Community focused events were prepared for delivery in the new financial year, planned for Stevenage, Harlow and Watford. These will encourage communities to network with health service providers and look at their own solutions for Health Inequalities, whilst celebrating the diverse cultures.

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.

The site experiences a number of anti-social activities out of hours that led to a GoFundMe campaign to bolster the security and replace lost tools.

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

Play Area Scheme based in HMP The Mount

Our service has touched the lives of over 4,500 children.

Going forward, the service is under review as funding from the major funder Children in Need's ceased. We are looking at streamlining delivery and bolstering volunteer involvement. We have delivered this service since 1998.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income decreased from £369,029 to £347,576 in the year to 31 March 2024

As our expenditure is tightly controlled, we have a difference in fund balances showing a small profit overall of £464 for the financial year.

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. 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 and encourage them to share their own solutions to the health inequalities present in their communities.

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.

Investment policy

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).

Risks policy

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.

Reserves policy

After review by the Trustees, the policy has been amended.

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. Reserve will be held to cover 3 months operating costs to include staff wages, rent liabilities. Payments to cover potential redundancy costs will be held outside the reserves.

The reserves may be spent on bridging operating costs only where we have received written confirmation of new funding. This policy will be reviewed on a bi-annual basis.

For the forthcoming year reserves will be set at: £23,000 * 3 Months = £69,000

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 2024

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

M. Lambe

C.P.H. Tombs

(Resigned 31 March 2024)

(Retired 31 December 2023)

Recruitment and appointment of trustees

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.

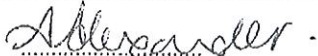
New Trustees undergo an orientation to brief them on their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the Strategy and Forward Planning and other recent performance of the Charity. During the 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.

Organisational structure

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.

We are pleased to have appointed Kevin Poulton to the role of CEO in October 2023. His blend of business and community experience we feel will help take CDA Herts into a new and exciting phase. Also, we would like to thank Kate Belinis for continuing to support and advise the board during 2023.

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



.....
Allison Alexander

A.F. Alexander

Trustee

Date:6th September 2024

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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 2024.

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).



HB Accountants Chartered Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 1/10/24

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income and endowments from:							
Donations and legacies	3	6,810	730	7,540	3,766	-	3,766
Charitable activities	4	46,522	260,184	306,706	38,065	317,340	355,405
Other trading activities	5	5,195	1,169	6,364	5,845	-	5,845
Investments	6	8,819	846	9,665	3,571	442	4,013
Other income	7	17,765	-	17,765	-	-	-
Total income		85,111	262,929	348,040	51,247	317,782	369,029
Expenditure on:							
Charitable activities	8	75,513	272,063	347,576	79,810	302,028	381,838
Total expenditure		75,513	272,063	347,576	79,810	302,028	381,838
Net income/(expenditure)		9,598	(9,134)	464	(28,563)	15,754	(12,809)
Transfers between funds		(1,066)	1,066	-	29,771	(29,771)	-
Net movement in funds		8,532	(8,068)	464	1,208	(14,017)	(12,809)
Reconciliation of funds:							
Fund balances at 1 April 2023		122,735	83,565	206,300	121,527	97,582	219,109
Fund balances at 31 March 2024		131,267	75,497	206,764	122,735	83,565	206,300

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

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		841		-
Current assets					
Debtors	14	5,248		33,702	
Cash at bank and in hand		209,193		180,738	
		<u>214,441</u>		<u>214,440</u>	
Creditors: amounts falling due within one year	15	<u>(8,518)</u>		<u>(8,140)</u>	
Net current assets			205,923		206,300
Total assets less current liabilities			<u>206,764</u>		<u>206,300</u>
The funds of the charity					
Restricted income funds	17		75,497		83,565
Unrestricted funds			131,267		122,735
			<u>206,764</u>		<u>206,300</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 2024.

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*thc*.....

Allison Alexander
A.F. Alexander
Trustee

Company registration number 03712283 (England and Wales)

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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
-----------------------	-------------------

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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 2024

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.

1.10 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.

1.11 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,334	730	4,064	510	-	510
Membership fees	3,476	-	3,476	3,256	-	3,256
	<u>6,810</u>	<u>730</u>	<u>7,540</u>	<u>3,766</u>	<u>-</u>	<u>3,766</u>

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Core grant	46,522	38,065
Grants receivable under contracts	260,184	317,340
	<u>306,706</u>	<u>355,405</u>
Analysis by fund		
Unrestricted funds	46,522	38,065
Restricted funds	260,184	317,340
	<u>306,706</u>	<u>355,405</u>

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024 £	2024 £	2024 £	2023 £
Consultancy fees	4,606	927	5,533	3,500
Other income	589	242	831	2,345
	<u>5,195</u>	<u>1,169</u>	<u>6,364</u>	<u>5,845</u>

6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Interest receivable	8,819	846	9,665	3,571	442	4,013
	<u>8,819</u>	<u>846</u>	<u>9,665</u>	<u>3,571</u>	<u>442</u>	<u>4,013</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other income (HMRC CredIt)	17,765	-
	<u>17,765</u>	<u>-</u>

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024 £	2023 £
Staff costs	136,373	188,840
Travel and other staff costs	511	4,675
Office expenses	1,429	2,650
Other expenses	5,932	3,438
Training and professional fees	9,927	41,294
Premises expenses	2,750	1,032
Repairs and maintenance	1,006	4,032
	<u>157,928</u>	<u>245,961</u>
Grant funding of activities (see note 9)	47,797	23,716
Share of support costs (see note 10)	138,071	107,361
Share of governance costs (see note 10)	3,780	4,800
	<u>347,576</u>	<u>381,838</u>
Analysis by fund		
Unrestricted funds	75,513	79,810
Restricted funds	272,063	302,028
	<u>347,576</u>	<u>381,838</u>

9 Grants payable

	2024 £	2023 £
Grants to institutions:		
Various rural community organisations	8,500	23,716
Hong Kongers, Watford	5,000	-
Herts Asian Women's Association	2,500	-
Dhamma Nikethanaya Buddhist Cultural Centre	4,000	-
Steel Pan In Motion	1,000	-
Sri Guru Singh Sabha Gurdwara Watford	4,000	-
Future Cross	4,997	-
Leeanna's Wish	5,000	-
Hong Kongers, Bishops Stortford	5,000	-
Chapel of Glory	5,000	-
One Vision	1,000	-
Watford African Carribean Association	1,000	-
Veterans Support Group	800	-
	<u>47,797</u>	<u>23,716</u>

-

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Grants payable (continued)

10 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	103,762	-	103,762	69,654	69,654
Travel and other staff costs	871	-	871	3,633	3,633
Office expenses	4,550	-	4,550	5,143	5,143
Other expenses	1,026	-	1,026	2,591	2,591
Subscriptions	5,923	-	5,923	6,070	6,070
Fees	1,607	-	1,607	1,205	1,205
Premises expenses	20,332	-	20,332	14,288	14,288
Repairs and maintenance	-	-	-	4,777	4,777
Accountancy	-	3,780	3,780	-	4,800
	<u>138,071</u>	<u>3,780</u>	<u>141,851</u>	<u>107,361</u>	<u>112,161</u>
Analysed between					
Charitable activities	<u>138,071</u>	<u>3,780</u>	<u>141,851</u>	<u>107,361</u>	<u>112,161</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Chief Executive	1	1
Senior managers	3	3
Project workers	6	9
Support	1	-
Total	<u>11</u>	<u>13</u>

Employment costs

	2024 £	2023 £
Wages and salaries	215,719	228,591
Social security costs	16,278	17,902
Other pension costs	8,138	12,001
	<u>240,135</u>	<u>258,494</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 2024

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
Additions	841
At 31 March 2024	841
Carrying amount	
At 31 March 2024	841

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,403	33,702
Prepayments and accrued income	2,845	-
	5,248	33,702

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	4,570	-
Trade creditors	168	1,145
Accruals and deferred income	3,780	6,995
	8,518	8,140

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,138	12,001

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

	Movement in funds				Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
HMP The Mount Play Area	18,298	44,397	(42,820)	-	19,875	29,035	(35,544)	-	13,366
HCC: Community Information Champions	9,599	38,813	(30,811)	-	17,601	-	(11,094)	-	6,507
HTC: Connecting Communities	10,893	-	(8,290)	(2,603)	-	-	-	-	-
Kickstart	(34)	-	34	-	-	-	-	-	-
HCC: CRED 2 and ICB: CRED AF	-	40,000	(23,004)	-	16,996	112,182	(106,306)	-	22,872
HCF: Mobile Advice Clinic	5,000	-	(3,493)	(1,507)	-	-	-	-	-
HCF: Rural Household Support	-	10,000	(10,000)	-	-	-	-	-	-
HCC: Coronation Grants	600	11,000	(8,100)	-	3,500	-	(3,000)	-	500
HCC Locality Budget: Rural support	1,500	-	(1,500)	-	-	-	-	-	-
CDA Community Garden	345	2,000	(2,380)	-	(35)	4,102	(1,094)	-	2,973
Clarion Futures: Digital inclusion	1,478	5,682	(40)	-	7,120	7,500	(10,003)	-	4,617
OPCC: Jobs Pathway and Rocknplace	4,046	30,242	(31,403)	-	2,887	-	(3,953)	1,066	-
NHS Charities Trust: Covid Recovery BAME	11,674	100,000	(90,818)	(20,856)	-	-	-	-	-
Herts Welcomes Refugees	15	22,300	(21,751)	(564)	-	28,800	(29,775)	-	(975)
HCC: Health Watch Herts	14,168	-	(14,168)	-	-	-	-	-	-
HCF: Household Support	10,000	-	(4,400)	-	5,600	-	(2,500)	-	3,100
EHDC: Digital Inclusion	5,000	(1,704)	(3,250)	-	46	4,392	(2,048)	-	2,390
HCF: Covid Messaging	5,000	-	(759)	(4,241)	-	-	-	-	-
HCF: VCFSE Alliance	-	1,000	(1,000)	-	-	-	-	-	-
EHDC: Healthy Hub	-	-	-	-	-	4,800	(3,300)	-	1,500
MHSP: Suicide Prevention	-	-	-	-	-	50,000	(44,097)	-	5,903
Tewin PC: Transport	-	2,500	(3,916)	-	(1,416)	6,991	(3,350)	-	2,225
Rural Affordable Housing	-	10,500	(159)	-	10,341	14,600	(15,472)	-	9,469
Village Halls Consortium	-	1,052	-	-	1,052	527	(527)	-	1,052
	97,582	316,430	(305,053)	(29,771)	83,565	263,104	(272,063)	1,066	75,497

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Redundancy reserve fund	23,516	-	-	(23,516)	-
General funds	99,219	85,111	(75,513)	22,450	131,267
	<u>122,735</u>	<u>85,111</u>	<u>(75,513)</u>	<u>(1,066)</u>	<u>131,267</u>
	<u><u>122,735</u></u>	<u><u>85,111</u></u>	<u><u>(75,513)</u></u>	<u><u>(1,066)</u></u>	<u><u>131,267</u></u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Redundancy reserve fund	30,156	-	-	(6,640)	23,516
General funds	91,371	51,247	(79,810)	36,411	99,219
	<u>121,527</u>	<u>51,247</u>	<u>(79,810)</u>	<u>29,771</u>	<u>122,735</u>
	<u><u>121,527</u></u>	<u><u>51,247</u></u>	<u><u>(79,810)</u></u>	<u><u>29,771</u></u>	<u><u>122,735</u></u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	841	-	841
Current assets/(liabilities)	130,426	75,497	205,923
	<u>131,267</u>	<u>75,497</u>	<u>206,764</u>
	<u><u>131,267</u></u>	<u><u>75,497</u></u>	<u><u>206,764</u></u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Current assets/(liabilities)	122,735	83,565	206,300
	<u>122,735</u>	<u>83,565</u>	<u>206,300</u>
	<u><u>122,735</u></u>	<u><u>83,565</u></u>	<u><u>206,300</u></u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).