

Charity registration number 1075224 (England and Wales)

Company registration number 03712283

**COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	J. Dawson	
	J. Deards	
	S. Aneja	(Appointed 21 June 2024)
	P.K. Kofi	(Appointed 5 January 2025)
<b>Chief Executive</b>	K. Poulton	
<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 Plumpton House	
	Plumpton Road	
	Hoddesdon	
	Hertfordshire	
	EN11 0LB	
<b>Bankers</b>	Yorksire Bank plc	
	7 Gold Street	
	Northampton	
	Northamptonshire	
	NN1 1EN	

---

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

---

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

***FOR THE YEAR ENDED 31 MARCH 2025***

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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:**

- The Board and staff have agreed a new three-year strategic plan, focusing our activities on providing maximum benefit to rural communities, demonstrating best social value for the people and groups targeted.
- Agreed the vision, mission, and values to be embedded in all the projects.

The Board also wishes to thank all the funders, sponsors, especially, ACRE and Defra, Herts County Council, North Hertfordshire Council, Herts and West Essex Integrated Care Board, Herts Community Foundation, 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.

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.

#### **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 commissioning funding support from Clarion Futures - Digital.

The number of rural areas included in the project remained at 5 villages and their surrounding communities. The informal drop-in format combined with tea and cake make the weekly free to access sessions more welcoming and helping to reduce potential stigma or confidence issues people may have when seeking some IT support and help in using their digital devices.



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

### FOR THE YEAR ENDED 31 MARCH 2025

---

Feedback:

*"As a person of senior age living on my own and with no family members living nearby, I find the weekly IT support sessions invaluable in helping me keep afloat, within the ever-changing digital world."*

*We delivered:*

- 165 'Drop In' Digital Inclusion 2-hour sessions based at rural 5 village halls
- 2,078 hours of Digital support, advice and guidance has been provided
- 195 unique Digital Learners have been supported by 35 volunteer "Digi Buddies" recruited
- 1092 Digital Learner attendances in total over the year

#### Digital Infrastructure

Following on from the Village Halls Connectivity Report, we have worked with partners and telecom providers to improve the service and provision of internet services which is poor in many of our Village Halls.

#### Rural Support Networks

We have continued to support the RSNs (Rural Support Networks) although we now have no dedicated funding for this work. We have over 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.

As partners in HCC (Herts County Council) 'Cost of Living Response Group' we have investigated how neighbours can help each other via the Rural Support Networks and using community gardens, we continue to highlight how solutions may impact in the rural communities.

#### Village Halls Advisory Service

Our Village Halls and Community Buildings Consortium continues to thrive and requires increased demands for support.

We held a county village hall conference with 55 participants respectively and had presentations on spanning a variety of subjects ranging from recruiting volunteers, sustainability, insurance, upcoming changes in legislation and increasing revenue with screen and audio upgrades.

In total, over the 12 months, we received 313 requests for help from 83 different Halls. 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 Partnership Project with East Herts Council and Utility Aid to deliver Free Remote Energy Efficiency Surveys to Village Halls in one district. This yielded 21 expressions of interest. 12 Surveys were undertaken, and a Report completed. 9 did not proceed to a Survey due to technical issues around poor internet.

We are now supporting these Halls to find suitable suppliers for retrofit energy and carbon saving measures. East Herts Council have reported that the project could lead to a saving of 260 tons of Carbon per year from rural areas.

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 Ashwell in North Herts. The Survey achieved a 17% response within the village.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

***FOR THE YEAR ENDED 31 MARCH 2025***

---

### **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.

A review of providers has resulted in the appointment of R Minibuses, exploring slowly additional villages into the route to widen the reach. The model has been adapted to offer places at a higher rate with concession for those that require it, in a bid to make the project more financially sustainable.

The involvement of local councillors and users as a steering committee, ensures this project stays connected to the community it serves.

### **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; Czech and Slovakia; Woodcraft Social groups and many others plus the fantastic group of garden volunteers.

### **Healthy Villages**

Thanks to funds from Herts and West Essex ICB, we were able to pilot a project in 20 Villages, looking at promoting individuals to have their Blood Pressure checked. 522 individuals were checked with 37 individuals advised to have it rechecked at a pharmacy or GP.

The project also enabled us to map out 4 villages using the Asset Based Community Development methodology.

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

The hard decision to end our involvement in delivery of this service that we had supported since 1998 was taken, due to the project becoming financially unviable.

Our service has touched the lives of over 4,500 children, and we would like to thank the staff and volunteers who made such an impact over that time. The service was transferred to PACT who operate similar schemes nationally.

### **Financial review**

Income decreased from £347,576 to £186,787 in the year to 31 March 2025.

Despite tight expenditure controls, we have a difference in fund balances showing a significant loss of £67,360 for the financial year, as the traditional funding streams become increasingly competitive.

To address this we underwent a process of re-evaluating our mission and who we are looking to serve. To ensure that any application for grants and commission are more focused and we are looking at ways to diversify our income streams.

This loss will be funded from our reserves.

### *Reserves policy*

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, and make provision for dissolving the company in an orderly manner, should it no longer be a going concern.

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

This policy will be reviewed on no less than a bi-annual basis.

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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

### 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.

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

(Resigned 31 January 2025)

J. Dawson

J. Deards

S. Fenton

(Resigned 18 July 2024)

S. Aneja

(Appointed 21 June 2024)

P.K. Kofi

(Appointed 5 January 2025)

### 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.

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

  
.....  
J. Deards

Trustee

Date: 16/10/25



# 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 2025.

#### 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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: 17/03/25

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	4,830	-	4,830	6,810	730	7,540
Charitable activities	4	40,982	127,508	168,490	46,522	260,184	306,706
Other trading activities	5	2,204	4,637	6,841	5,195	1,169	6,364
Investments	6	6,449	177	6,626	8,819	846	9,665
Other income	7	-	-	-	17,765	-	17,765
<b>Total income</b>		54,465	132,322	186,787	85,111	262,929	348,040
<b>Expenditure on:</b>							
Charitable activities	8	80,513	173,634	254,147	75,513	272,063	347,576
<b>Total expenditure</b>		80,513	173,634	254,147	75,513	272,063	347,576
<b>Net income/(expenditure)</b>		(26,048)	(41,312)	(57,360)	9,598	(9,134)	464
Transfers between funds		(551)	551	-	(1,066)	1,066	-
<b>Net movement in funds</b>		(26,599)	(40,761)	(67,360)	8,532	(8,068)	464
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		131,267	75,497	206,764	122,735	83,565	206,300
<b>Fund balances at 31 March 2025</b>		104,668	34,736	139,404	131,267	75,497	206,764

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 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		630		841
<b>Current assets</b>					
Debtors	14	496		5,248	
Cash at bank and in hand		152,486		209,193	
		<u>152,982</u>		<u>214,441</u>	
<b>Creditors: amounts falling due within one year</b>	15	(14,208)		(8,518)	
<b>Net current assets</b>			138,774		205,923
<b>Total assets less current liabilities</b>			<u>139,404</u>		<u>206,764</u>
<b>The funds of the charity</b>					
Restricted income funds	17		34,736		75,497
Unrestricted funds			104,668		131,267
			<u>139,404</u>		<u>206,764</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 2025.

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 16/10/25.

.....  
J. Deards  
Trustee

Company registration number 03712283 (England and Wales)

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### **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" 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)". 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 2025**

---

### **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 2025

### 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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	943	-	943	3,334	730	4,064
Membership fees	3,887	-	3,887	3,476	-	3,476
	=====	=====	=====	=====	=====	=====
	4,830	-	4,830	6,810	730	7,540
	=====	=====	=====	=====	=====	=====

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 4 Charitable activities

	2025 £	2024 £
Core grant	40,982	46,522
Grants receivable under contracts	127,508	260,184
	<u>168,490</u>	<u>306,706</u>
<b>Analysis by fund</b>		
Unrestricted funds	40,982	46,522
Restricted funds	127,508	260,184
	<u>168,490</u>	<u>306,706</u>

### 5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Consultancy fees	437	3,439	3,876	4,606	927	5,533
Other income	1,767	1,198	2,965	589	242	831
	<u>2,204</u>	<u>4,637</u>	<u>6,841</u>	<u>5,195</u>	<u>1,169</u>	<u>6,364</u>

### 6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Interest receivable	6,449	177	6,626	8,819	846	9,665
	<u>6,449</u>	<u>177</u>	<u>6,626</u>	<u>8,819</u>	<u>846</u>	<u>9,665</u>

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	17,765
	<u>-</u>	<u>17,765</u>

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 8 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	83,909	136,373
Other staff costs	1,718	511
Office expenses	1,179	1,429
Other expenses	3,790	2,594
Training and professional fees	16,427	9,927
Premises expenses	1,622	2,750
Tewin bus hire	4,480	3,350
Marketing and PR	4,152	994
	<u>117,277</u>	<u>157,928</u>
Grant funding of activities (see note 9)	-	47,797
<b>Share of support and governance costs (see note 10)</b>		
Support	131,650	138,071
Governance	5,220	3,780
	<u>254,147</u>	<u>347,576</u>
<b>Analysis by fund</b>		
Unrestricted funds	80,513	75,513
Restricted funds	173,634	272,063
	<u>254,147</u>	<u>347,576</u>

### 9 Grants payable

	2024 £
Grants to institutions:	
Various rural community organisations	8,500
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>



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	97,086	103,762
Depreciation	211	-
Other staff costs	576	871
Office expenses	4,176	4,550
Other expenses	136	246
Subscriptions	6,223	5,923
Professional fees	2,110	1,607
Premises expenses	19,897	20,332
Marketing and PR	1,235	780
Governance costs	5,220	3,780
	<u>136,870</u>	<u>141,851</u>

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Accountancy	5,220	3,780
	<u>5,220</u>	<u>3,780</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:

	2025 Number	2024 Number
Chief Executive	1	1
Senior managers	2	3
Project workers	3	6
Support	1	1
	<u>7</u>	<u>11</u>

	2025 £	2024 £
<b>Employment costs</b>		
Wages and salaries	166,874	215,719
Social security costs	8,114	16,278
Other pension costs	6,007	8,138
	<u>180,995</u>	<u>240,135</u>

# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees (continued)

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

### 13 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2024	841
At 31 March 2025	841
<b>Depreciation and impairment</b>	
Depreciation charged in the year	211
At 31 March 2025	211
<b>Carrying amount</b>	
At 31 March 2025	630
At 31 March 2024	841

### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	48	2,403
Prepayments and accrued income	448	2,845
	496	5,248

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

	2025 £	2024 £
Other taxation and social security	-	4,570
Trade creditors	2,337	168
Accruals and deferred income	11,871	3,780
	14,208	8,518

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	6,007	8,138

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 2025

#### 17 Restricted funds

	Movement in funds					Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025	
	£	£	£	£	£	£	£	£	£	£
HMP The Mount Play Area	19,875	29,035	(35,544)	-	13,366	5,868	(17,790)	(1,444)	-	-
HCC: Community Information Champions	17,601	-	(11,094)	-	6,507	-	(1,660)	(4,847)	-	-
HTC: Connecting Communities	-	-	-	-	-	37,000	(37,000)	-	-	-
HCC: CRED 2 and ICB: CRED AF	16,996	112,182	(106,306)	-	22,872	-	(27,588)	4,716	-	-
HCF: Digital Inclusion North Herts	-	-	-	-	-	5,000	(5,002)	-	(2)	-
HCC: Coronation Grants	3,500	-	(3,000)	-	500	-	-	-	500	-
CDA Community Garden	(35)	4,102	(1,094)	-	2,973	-	(413)	-	2,560	-
Clarion Futures: Digital inclusion	7,120	7,500	(10,003)	-	4,617	6,000	(6,370)	-	4,247	-
OPCC: Jobs Pathway and Rocknplace	2,887	-	(3,953)	1,066	-	-	-	-	-	-
Herts Welcomes Refugees	-	28,800	(29,775)	-	(975)	30,903	(30,511)	626	43	-
HCF: Household Support	5,600	-	(2,500)	-	3,100	-	-	-	3,100	-
EHDC: Digital Inclusion	46	4,392	(2,048)	-	2,390	-	(2,390)	-	-	-
EHDC: Healthy Hub	-	4,800	(3,300)	-	1,500	-	-	-	1,500	-
MHSP: Suicide Prevention	-	50,000	(44,097)	-	5,903	-	-	-	5,903	-
Tewin PC: Transport	(1,416)	6,991	(3,350)	-	2,225	1,199	(4,960)	-	(36)	-
Rural Affordable Housing	10,340	14,600	(15,472)	-	9,468	46,133	(39,872)	1,500	15,858	-
Village Halls Consortium	1,051	527	(527)	-	1,051	220	(209)	-	1,062	-
	<u>83,565</u>	<u>262,929</u>	<u>(272,063)</u>	<u>1,066</u>	<u>75,497</u>	<u>132,323</u>	<u>(173,636)</u>	<u>551</u>	<u>34,736</u>	



# COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 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 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	131,267	54,465	(80,513)	(551)	104,668
	<u>131,267</u>	<u>54,465</u>	<u>(80,513)</u>	<u>(551)</u>	<u>104,668</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
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>

### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	630	-	630
Current assets/(liabilities)	104,038	34,736	138,774
	<u>104,668</u>	<u>34,736</u>	<u>139,404</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
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>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).