

Community Action Norwich

Charity No. 1079028

Trustees' Report and Unaudited Accounts

31 March 2023

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Community Action Norwich

Trustees Annual Report

Community Action Norwich

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1079028

Principal Office

2 Martineau Lane

Norwich

NR1 2HX

Trustees

The following trustees served during the year:

Rev. J. Betts (resigned 25.07.23)

J. Drake

B. Edwards

E. Makuve

A. Sayer (appointed 26.07.22)

C. Elkins (appointed 25.07.23)

M. Richards (appointed 25.07.23)

Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

Bankers

Santander

Bootle

Merseyside

GIR 0AA

OBJECTIVES AND ACTIVITIES

Community Action Norwich is a Christian Charity working in the Lakenham and Tuckswood area of Norwich. Our programmes respond to needs and seek to address issues arising from poverty, depravation, family breakdown, isolation, youth related crime, drugs and alcohol abuse, and dementia. Our vision is to "Offer Hope to All".

ACHIEVEMENTS AND PERFORMANCE

The Lakenham Day Centre We continue to run the lunch club and day centre every Tuesday and Thursday. The numbers are growing slowly and the new members are fitting in with the group well. We would not be able to run the day centre without the help of our amazing volunteers who are so committed to the work we do. We have an increased number of members who are living with dementia and this is the area that is growing fastest. The skills needed to support these people and their families are different but we have learnt so much over this last year.

Children and young people

We have seen the youth work grow the most rapidly this year. We have been working on identity as this area is a mine field for young people with lots of questions. We have been making safe places for them to question their own ideas. The opportunity is to engage, ask questions, catch up with friends and play team games, seems to be what young people are looking for. The children's work is all about having fun and learning together with stories, games and the occasional chance to cook. We spent the summer in a local park playing wide games and football in order to keep in touch with them. The summer water fight is a great end of term party we have every year and one which the children look forward to. The numbers are slowly growing in the children's work.

Homework Club The goal is to see numbers grow this year and children's learning improving. This club grew out of lockdown but we have continued to run it as the need is still there as so many are behind where they should be at school. We are so excited to see how the children who come are catching up to where they should be at school, and we love to see their school reports which evidence how much they are achieving. The numbers are up and down but one of the high school kids brought a group of friends who needed help with some English Literature homework which we were able to support them through this project and teach them how to tackle the work.

The Community Cafe This project has been doing very well this year. We became a warm space with free Wi-Fi and drinks and cake. The numbers have been much higher than usual with the cost of living crisis taking a high toll on local people. We offer a foodbank distribution service for those who are referred with a voucher and aim to be a warm and friendly venue who also offer to signpost customers on for more support. We have partnered with a local Asda community champion and love the days when he comes into the cafe.

FINANCIAL REVIEW

With more charities competing for smaller pots of money we are struggling to secure the funds to keep the projects going. However, we are committed to the charity and the work we do, and continue to serve the community we are based in. We are currently operating on a zero reserves policy as we do not want to have to close down any activities. We have committed to keep the costs down to pay the salaries and the trustees, staff are kept aware of the situation each month. We continue to write bids and look for funds we can apply to and are confident that we can keep the doors open and the projects running smoothly with the support of our volunteers and staff. We will monitor the finances and update our reserves policy annually.

Reserves Policy It has been agreed by the Trustees of Community Action Norwich that the policy in respect of holding cash reserves should provide the following:

1. We will operate a zero reserves policy at this time to keep the doors open.
2. We will monitor the finances on a monthly basis.
3. We will continue to write bids and look for funding for projects.
4. We are committed to keeping the staff informed of the situation so they can make their own decisions on the financial situation of the charity each month.
5. This policy will be reviewed within six months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document The charity is an unincorporated registered charity governed by a Deed of Trust dated 9 September 1999.

Recruitment and appointment of trustees Recruitment and appointment of Trustees is done by personal invitation and self referral. The Trustees meet bi-monthly and continue to carefully execute their responsibility to the legal and financial work of the charity. The part time project manager is in attendance at their meetings and prepares a written management report covering all areas of the work.

Induction and training of Trustees A three month induction period is required and during this time D.B.S. checks are made. All appointments are agreed by senior leadership of the Christian Fellowship Norwich before being ratified.

Major risks and management of those risks The major risks to which the charity is exposed have been assessed by the Trustees, and will be monitored and reviewed and systems put in place to mitigate these risks.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Community Action Norwich

Trustees Annual Report

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Signed on behalf of the charity's trustees



C. Elkins

Chair of Trustees

29 September 2023

Community Action Norwich

Independent Examiners Report

Independent Examiner's Report to the trustees of Community Action Norwich

I report to the trustees on my examination of the financial statements of Community Action Norwich for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Parker

Chartered Association of Certified Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

29 September 2023

Community Action Norwich
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	10,764	25,732	36,496	35,378
Charitable activities	4	-	37,728	37,728	25,815
Total		10,764	63,460	74,224	61,193
Expenditure on:					
Charitable activities	5	13,593	76,938	90,531	110,495
Total		13,593	76,938	90,531	110,495
Net gains on investments		-	-	-	-
Net expenditure	6	(2,829)	(13,478)	(16,307)	(49,302)
Transfers between funds		(89)	89	-	-
Net expenditure before other gains/(losses)		(2,918)	(13,389)	(16,307)	(49,302)
Other gains and losses					
Net movement in funds		(2,918)	(13,389)	(16,307)	(49,302)
Reconciliation of funds:					
Total funds brought forward		8,020	25,672	33,692	82,994
Total funds carried forward		5,102	12,283	17,385	33,692

Community Action Norwich

Balance Sheet

at 31 March 2023

Charity No. 1079028

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	-	-
Current assets			
Debtors	9	4,143	4,138
Cash at bank and in hand		14,034	30,319
		<u>18,177</u>	<u>34,457</u>
Creditors: Amount falling due within one year	10	(792)	(765)
Net current assets		<u>17,385</u>	<u>33,692</u>
Total assets less current liabilities		<u>17,385</u>	<u>33,692</u>
Net assets excluding pension asset or liability		<u>17,385</u>	<u>33,692</u>
Total net assets		<u><u>17,385</u></u>	<u><u>33,692</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	12,283	25,672
		<u>12,283</u>	<u>25,672</u>
Unrestricted funds			
General funds	11	5,102	8,020
		<u>5,102</u>	<u>8,020</u>
Total funds		<u><u>17,385</u></u>	<u><u>33,692</u></u>

Approved by the trustees on 29 September 2023

And signed on their behalf by:

Clare Elkins

C. Elkins

Chair of Trustees

29 September 2023

Community Action Norwich

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Community Action Norwich

Notes to the Accounts

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Community Action Norwich

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from:			
Donations and legacies	10,094	25,284	35,378
Charitable activities	-	25,815	25,815
Total	<u>10,094</u>	<u>51,099</u>	<u>61,193</u>
Expenditure on:			
Charitable activities	5,561	104,934	110,495
Total	<u>5,561</u>	<u>104,934</u>	<u>110,495</u>
Net income	<u>4,533</u>	<u>(53,835)</u>	<u>(49,302)</u>
Net income before other gains/(losses)	4,533	(53,835)	(49,302)
Other gains and losses:			
Net movement in funds	<u>4,533</u>	<u>(53,835)</u>	<u>(49,302)</u>
Reconciliation of funds:			
Total funds brought forward	3,487	79,477	82,964
Total funds carried forward	<u>8,020</u>	<u>25,642</u>	<u>33,662</u>

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations-restricted	-	14,054	14,054	2,703
Donations -unrestricted	9,208	-	9,208	7,616
Grants & Gift Aid	-	11,678	11,678	22,581
Grants & Gift aid	1,556	-	1,556	2,478
	<u>10,764</u>	<u>25,732</u>	<u>36,496</u>	<u>35,378</u>

4 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
Restricted	37,728	37,728	25,815
	<u>37,728</u>	<u>37,728</u>	<u>25,815</u>

Community Action Norwich

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Restricted	-	76,938	76,938	104,934
Unrestricted	12,801	-	12,801	4,911
<i>Governance costs</i>				
Accountancy	792	-	792	650
	<u>13,593</u>	<u>76,938</u>	<u>90,531</u>	<u>110,495</u>

6 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Independent Examiner's fee	792	650

7 Staff costs

No employee received emoluments in excess of £60,000.

	2023	2022
Total employee benefits received by key management personnel	69,721	60,731

The average monthly number of full time equivalent employees during the year was as follows:

2023	2022
Number	Number
4	4
<u>4</u>	<u>4</u>

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2022	2,972	2,972
At 31 March 2023	<u>2,972</u>	<u>2,972</u>
Depreciation and impairment		
At 1 April 2022	2,972	2,972
At 31 March 2023	<u>2,972</u>	<u>2,972</u>
Net book values		
At 31 March 2023	-	-
At 31 March 2022	<u>-</u>	<u>-</u>

9 Debtors

	2023	2022
	£	£
Trade debtors	1,978	2,301
Other debtors	2,165	1,837
	<u>4,143</u>	<u>4,138</u>

Community Action Norwich

Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	115
Other creditors	792	650
	<u>792</u>	<u>765</u>

11 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
Children services	3,387	125	(3,490)	-	22
Day centre	20,584	37,228	(56,069)	-	1,743
Coffee Cart	1,050	7,278	(3,143)	-	5,185
Community cafe	556	6,549	(2,967)	-	4,138
Sensory garden	95	-	-	69	164
Youth	-	12,280	(11,269)	20	1,031
<i>Total</i>	<u>25,672</u>	<u>63,460</u>	<u>(76,938)</u>	<u>89</u>	<u>12,283</u>
Unrestricted funds:					
General funds	8,020	10,764	(13,593)	(89)	5,102
Total funds	<u><u>33,692</u></u>	<u><u>74,224</u></u>	<u><u>(90,531)</u></u>	<u><u>-</u></u>	<u><u>17,385</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Children services	Provision of a children's mid-week club, homework club and other children's activities.
Day centre	To provide meals and help reduce isolation for older people funded by attendees fees and grants.
Coffee Cart	For the purchase of a coffee cart to use in the community for the youth work and community cafe.
Community cafe	To run a community cafe offering free drinks and cakes, a place to come for advice and help. Foodbank distribution centre is also run at this time.
Sensory garden	For the maintenance of the sensory garden for the benefit of those living with dementia.
Youth	Provision of a mid-week youth club for children of high school age.

Community Action Norwich

Notes to the Accounts

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	13,242	4,143	17,385
	<u>13,242</u>	<u>4,143</u>	<u>17,385</u>

13 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	30,319	(16,285)	14,034
	<u>30,319</u>	<u>(16,285)</u>	<u>14,034</u>
Net debt	<u>30,319</u>	<u>(16,285)</u>	<u>14,034</u>

Community Action Norwich

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations-restricted	-	14,054	14,054	2,703
Donations -unrestricted	9,208	-	9,208	7,616
Grants & Gift Aid	-	11,678	11,678	22,581
Grants & Gift aid	1,556	-	1,556	2,478
	<u>10,764</u>	<u>25,732</u>	<u>36,496</u>	<u>35,378</u>
Charitable activities				
Restricted	-	37,728	37,728	25,815
	<u>-</u>	<u>37,728</u>	<u>37,728</u>	<u>25,815</u>
Total income and endowments	10,764	63,460	74,224	61,193
Expenditure on:				
Charitable activities				
Restricted	-	76,938	76,938	104,934
Unrestricted	12,801	-	12,801	4,911
	<u>12,801</u>	<u>76,938</u>	<u>89,739</u>	<u>109,845</u>
Governance costs				
Accountancy	792	-	792	650
	<u>792</u>	<u>-</u>	<u>792</u>	<u>650</u>
Total of expenditure on charitable activities	13,593	76,938	90,531	110,495
Total expenditure	13,593	76,938	90,531	110,495
Net gains on investments	-	-	-	-
	<u>(2,829)</u>	<u>(13,478)</u>	<u>(16,307)</u>	<u>(49,302)</u>
Net expenditure	(2,829)	(13,478)	(16,307)	(49,302)
Transfers between funds	(89)	89	-	-
Net expenditure before other gains/(losses)	<u>(2,918)</u>	<u>(13,389)</u>	<u>(16,307)</u>	<u>(49,302)</u>
Other Gains	-	-	-	-
	<u>(2,918)</u>	<u>(13,389)</u>	<u>(16,307)</u>	<u>(49,302)</u>
Net movement in funds	<u>(2,918)</u>	<u>(13,389)</u>	<u>(16,307)</u>	<u>(49,302)</u>
Reconciliation of funds:				
Total funds brought forward	8,020	25,672	33,692	82,994
Total funds carried forward	<u>5,102</u>	<u>12,283</u>	<u>17,385</u>	<u>33,692</u>