

Community Action Norwich

Charity No. 1079028

Trustees' Report and Unaudited Accounts

31 March 2024

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Community Action Norwich

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1079028

Principal Office

2 Martineau Lane

Norwich

NR1 2HX

Trustees

The following trustees served during the year:

J. Betts (Resigned 25 July 2023)

J. Drake

B. Edwards

C. Elkins

E. Makuve

M. Richards

A. Sayer

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 the needs and seek to address issues arising from poverty, depravation, family breakdown, isolation and dementia. Our vision is "To Offer Hope to All".

ACHIEVEMENTS AND PERFORMANCE

The Lakenham Day Centre - This project has been very exciting this year as we have seen our numbers growing. We are observing an increase in the number of people living with dementia and are working with the families to support them and their families to the best of our ability. The fees have remained at £25 per day for Tuesday and Thursday which is much cheaper than the families paying for care for their loved ones. The atmosphere at the Lakenham Day Centre is very important and our staff endeavour to ensure that the club is a welcoming and fun place to be with lots of laughter and conversation not a room with elderly people lining the walls. The staff are an amazing team who work well together and we are very grateful for the way they give above and beyond. We also have committed volunteers who ensure that we are able to give our members an outstanding level of care during the day.

Children and young people - There have been some changes to this project over the last year but we are still seeing the youth work grow. Our youth worker has left fulltime employment with Community Action Norwich and is now working with Youth for Christ Norwich. Although we no longer have a youth worker, Gwil is still running the children and young people's work on a Thursday night as a volunteer and we are extremely grateful for his dedication during this last year. The numbers that attend our youth programme have grown and we are still offering a safe place for them to meet and ask questions, have discussions, play games and have fun. The children's work is all about fun and we have a noisy evening with them playing games, telling stories and cooking. Again the numbers are slowly growing but we have a lot of fun together and really enjoy this age group.

Homework Club - The homework club has closed down this year as with the loss of our children and youth worker and the dwindling numbers we decided to go ahead and shut this project down. It had grown in response to Covid-19 and it seems that it is no longer necessary.

The Community Cafe - We have seen the biggest increase in numbers in the cafe this year. We have been very busy especially over winter as we were again a community hot spot this year. We continue to offer social prescribing by partnering with outside agencies and are a distribution centre for foodbank. The project also picks up food from Asda and Bread source to give to those who come into the cafe which is on or past its best before date. We are also very grateful to our volunteers who cook for the cafe each week and those who make coffee's for the increasing numbers who come in.

FINANCIAL REVIEW

We have received grants this financial year from Handelsbanken, Bishop of Norwich Community Fund, Norwich City Council, Community Hot Spots, The Percy Bilton Charity, the National Lottery Community fund and Woodroffe Benton. We are extremely grateful for their encouragement of the projects we are running and the support they have given to the work of the community of Lakenham and Tuckswold. We are still committed to writing bids and looking for funds we can apply to support the work we do. The increase in numbers attending the day centre means that the funds for the day centre are looking healthier. We continue to monitor the finances.

The reserves policy 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 in order 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.
4. We are committed to keeping the staff informed if the situation changes.
5. This policy is reviewed every 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 chair is also the part-time project manager and oversees the staff reporting to the trustees in the form of a management report which covers 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).

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.

Signed on behalf of the charity's trustees

C. Elkins
Trustee
18 June 2024

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 2024.

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').

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 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, FCCA Chartered Association of
Certified Accountants
Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW
18 June 2024

Community Action Norwich
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	14,816	27,330	42,146	36,496
Charitable activities	4	0	61,846	61,846	37,728
Total		14,816	89,176	103,992	74,224
Expenditure on:					
Charitable activities	5	5,652	82,390	88,042	90,531
Total		5,652	82,390	88,042	90,531
Net gains on investments		-	-	-	-
Net income/(expenditure)		9,164	6,786	15,950	(16,307)
Transfers between funds		(9,099)	9,099	-	-
Net income/(expenditure) before other gains/(losses)		65	15,885	15,950	(16,307)
Other gains and losses					
Net movement in funds		65	15,885	15,950	(16,307)
Reconciliation of funds:					
Total funds brought forward		5,102	12,283	17,385	33,692
Total funds carried forward		5,167	28,168	33,335	17,385

Community Action Norwich

Balance Sheet

at 31 March 2024

Charity No. 1079028

		2024	2023
		£	£
Fixed assets			
Tangible assets	7	-	-
Current assets			
Debtors	8	6,404	4,143
Cash at bank and in hand		28,444	14,034
		<u>34,848</u>	<u>18,177</u>
Creditors: Amount falling due within one year	9	(1,514)	(792)
Net current assets		<u>33,334</u>	<u>17,385</u>
Total assets less current liabilities		<u>33,334</u>	<u>17,385</u>
Net assets excluding pension asset or liability		<u>33,334</u>	<u>17,385</u>
Total net assets		<u><u>33,334</u></u>	<u><u>17,385</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	10	28,168	12,283
		<u>28,168</u>	<u>12,283</u>
Unrestricted funds			
General funds	10	5,166	5,102
		<u>5,166</u>	<u>5,102</u>
Reserves	10		
Total funds		<u><u>33,334</u></u>	<u><u>17,385</u></u>

Approved by the trustees on 18 June 2024

And signed on their behalf by:

C. Elkins

Trustee

18 June 2024

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 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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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.

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.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	10,764	25,732	36,496
Charitable activities	-	37,728	37,728
Total	10,764	63,460	74,224
Expenditure on:			
Charitable activities	13,593	76,938	90,531
Total	13,593	76,938	90,531
Net income	(2,829)	(13,478)	(16,307)
Transfers between funds	(89)	89	-
Net income before other gains/(losses)	(2,918)	(13,389)	(16,307)
Other gains and losses:			
Net movement in funds	(2,918)	(13,389)	(16,307)
Reconciliation of funds:			
Total funds brought forward	8,020	25,672	33,692
Total funds carried forward	5,102	12,283	17,385

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations-restricted	-	7,095	7,095	14,054
Donations -unrestricted	8,238	-	8,238	9,208
Grants & Gift Aid-restricted	-	20,235	20,235	11,678
Grants & Gift aid-unrestricted	6,578	-	6,578	1,556
	<u>14,816</u>	<u>27,330</u>	<u>42,146</u>	<u>36,496</u>

4 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Restricted	0	61,846	61,846	37,728
	<u>0</u>	<u>61,846</u>	<u>61,846</u>	<u>37,728</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Restricted	1,156	82,390	83,546	76,938
Unrestricted	3,774	-	3,774	12,801
<i>Governance costs</i>				
Accountancy	722	-	722	792
	<u>5,652</u>	<u>82,390</u>	<u>88,042</u>	<u>90,531</u>

6 Staff costs

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

Total employee benefits received by key management personnel	60,732	69,721
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The average monthly number of full time equivalent employees during the year was as follows:

2024	2023
Number	Number
4	4
<u>4</u>	<u>4</u>

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2023	2,972	2,972
At 31 March 2024	<u>2,972</u>	<u>2,972</u>
Depreciation and impairment		
At 1 April 2023	2,972	2,972
At 31 March 2024	<u>2,972</u>	<u>2,972</u>
Net book values		
At 31 March 2024	-	-
At 31 March 2023	-	-

8 Debtors

	2024	2023
	£	£
Trade debtors	-	1,978
Other debtors	6,404	2,165
	<u>6,404</u>	<u>4,143</u>

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	562	-
Accruals	952	792
	<u>1,514</u>	<u>792</u>

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted funds:					
Restricted income funds:					
Children services	22	500	-	-	522
Day centre	1,743	76,556	(57,913)	1,322	21,708
Coffee Cart	5,185	78	(2,135)	(1,378)	1,749
Community cafe	4,138	5,302	(3,339)	(2,560)	3,542
Sensory garden	164	-	-	-	164
Youth	1,031	6,740	(19,003)	11,715	483
<i>Total</i>	<u>12,283</u>	<u>89,176</u>	<u>(82,390)</u>	<u>9,099</u>	<u>28,168</u>
Unrestricted funds:					
General funds	5,102	14,815	(5,652)	(9,099)	5,166
Total funds	<u><u>17,385</u></u>	<u><u>103,991</u></u>	<u><u>(88,042)</u></u>	<u><u>-</u></u>	<u><u>33,334</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.

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(1,514)	34,848	33,334
	<u>(1,514)</u>	<u>34,848</u>	<u>33,334</u>

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	14,034	14,410	28,444
	<u>14,034</u>	<u>14,410</u>	<u>28,444</u>
Net debt	<u>14,034</u>	<u>14,410</u>	<u>28,444</u>

Community Action Norwich
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	15,950	(16,307)
Adjustments for:		
Other gains/losses	-	-
Increase in trade and other receivables	(2,261)	(5)
Increase in trade and other payables	722	27
Net cash provided by/(used in) operating activities	<u>14,411</u>	<u>(16,285)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	14,411	(16,285)
Cash and cash equivalents at the beginning of the year	14,034	30,319
Cash and cash equivalents at the end of the year	<u>28,445</u>	<u>14,034</u>
Components of cash and cash equivalents		
Cash and bank balances	28,444	14,034
	<u>28,444</u>	<u>14,034</u>

Community Action Norwich
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations-restricted	-	7,095	7,095	14,054
Donations -unrestricted	8,238	-	8,238	9,208
Grants & Gift Aid-restricted	-	20,235	20,235	11,678
Grants & Gift aid-unrestricted	6,578	-	6,578	1,556
	<u>14,816</u>	<u>27,330</u>	<u>42,146</u>	<u>36,496</u>
Charitable activities				
Restricted	0	61,846	61,846	37,728
	<u>0</u>	<u>61,846</u>	<u>61,846</u>	<u>37,728</u>
Total income and endowments	14,816	89,176	103,992	74,224
Expenditure on:				
Charitable activities				
Restricted	1,156	82,390	83,546	76,938
Unrestricted	3,774	-	3,774	12,801
	<u>4,930</u>	<u>82,390</u>	<u>87,320</u>	<u>89,739</u>
Governance costs				
Accountancy	722	-	722	792
	<u>722</u>	<u>-</u>	<u>722</u>	<u>792</u>
Total of expenditure on charitable activities	5,652	82,390	88,042	90,531
Total expenditure	5,652	82,390	88,042	90,531
Net gains on investments	-	-	-	-
	<u>9,164</u>	<u>6,786</u>	<u>15,950</u>	<u>(16,307)</u>
Net income/(expenditure)				
Transfers between funds	(9,099)	9,099	-	-
Net income/(expenditure) before other gains/(losses)	65	15,885	15,950	(16,307)
Other Gains	-	-	-	-
	<u>65</u>	<u>15,885</u>	<u>15,950</u>	<u>(16,307)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	5,102	12,283	17,385	33,692
Total funds carried forward	<u>5,167</u>	<u>28,168</u>	<u>33,335</u>	<u>17,385</u>