

ACTION 21 (2010) Ltd

REPORT OF THE TRUSTEES AND DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 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 published in October 2019.

Reference and administration information

Charity name:	Action 21 (2010) Ltd
Also known as:	Action 21
Charity registration number:	1136450
Company registration number:	07185413
Registered office and Operational address:	Re-Useful Centre Unit 3 Milverton House Court Street Leamington Spa Warwickshire CV31 2BB

Directors/Trustees

The following served as Directors/Trustees during the year ended 31 March 2022

Belinda Pyke	Chair
Margaret Begg	
John Armstrong	Resigned 25 July 2021
Chris Pollock	
Juliet Nickels	Appointed 25 July 2021
Paula Raducan(Honorary Treasurer)	
Roger Twiney	
Jennifer Worrall	

Company Secretary

Paula Raducan

The following were members of staff on 31 March 2022

Martin Smith	General Manager
Ashley Hopkins	Shop Manager
Daryl Davies	Shop Manager
Elizabeth Zeen	Craft Club Leader

Independent Examiner

Burgis & Bullock, Chartered Accountants, 23-25, Waterloo Place, Royal Leamington Spa, Leamington Spa CV32 5LA

Bankers

Unity Trust Bank plc. Nine Brindley Place, Birmingham. B1 2HB

ACTION 21 (2010) Ltd

REPORT OF THE TRUSTEES AND DIRECTORS FOR THE YEAR ENDED 31 MARCH 2022

Activities and charitable objects

Action 21's vision is to reduce waste, promote reuse, increase knowledge and skills, and support its local communities in living more sustainably. Its formal charitable aims are to promote the protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use, reclamation, recycling, the use of recycled products and the use of surplus for the benefit of the inhabitants of the District of Warwick and its environs. To also advance the education and skills of the public in subjects related to sustainability, also in areas related to energy, food and transport.

The charity runs the Re-Useful Centre which has operated from 3 adjacent, leased units in Court Street, Leamington Spa since January 2015. Action 21 also leases a local railway arch, which accommodates a bike workshop.

The Re-Useful Centre receives donations of goods from the public that would otherwise go to waste (principally landfill) and enables the items to be purchased and re-used. During the year under review the facility has saved over 50 tonnes of donated items from landfill.

In order to increase re-use, the charity undertakes refurbishment of bicycles and some items of furniture to ensure items are of an adequate standard for sale. Hundreds of donated bikes are refurbished and sold each year, thereby providing a means of affordable sustainable transport for the local community.

Action 21 also tests electrical equipment for resale, allowing re-use of items that would otherwise be scrapped. Donated items which cannot be sold are broken down and sold for scrap, re-used, recycled or sold on to other companies for upcycling.

Action 21 intends to continue to run projects in the key theme areas of re-use, sustainable transport and education. The charity engages with a wide number of volunteers who deliver these activities. Some volunteers are drawn from vulnerable and disadvantaged groups who benefit from the vocational experience, training and social interaction.

- Action 21 runs a regular fortnightly group called 'Craft Club' at The Sydni Centre which is a "skill share" activity.
- The annual Leamington Peace Festival in July 2021 was cancelled and Action 21 did not run its stall which would normally sell a variety of items including; second hand goods, vintage clothing, renovated bicycles and up-cycled furniture.
- Action 21 promoted and took part in Eco Fest in September 2021. This annual event highlights the work of local environmental groups and sustainability charities.
- Action 21 supports a number of organisations by donating items from the Re-Useful Centre including; Operation Christmas Child (helping to fill shoe boxes for needy children in Romania and Ukraine, OWNBOOKS (a book recycling project to help young children without books at home), Vision Aid Overseas (an organisation recycling unwanted spectacles).
- Exceptionally, two days' income (£1553) was donated to the Ukraine relief effort.

Volunteers

Volunteers are an essential resource for Action 21. As well as participating in the operation of the Re-Useful Centre they provide valued support for the charity's other projects. Around 50 regular volunteers support the operation of the Re-Useful Centre together with Action 21's administrative, communications and marketing activities.

ACTION 21 (2010) Ltd**REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022****Marketing/Communications**

The key aims of Action 21 are to maintain and expand public awareness of Action 21's projects and activities; to promote the Re-Useful Centre in order to increase donations and purchases; to promote volunteering opportunities in order to recruit new volunteers; and to publicise events in order to increase event attendance.

Action 21's website features volunteer profiles. Action 21's Facebook, Twitter and Instagram pages promote the day-to-day activities at the Re-Useful Centre and forthcoming events.

Public benefit

The trustees consider they have complied with their duty to have due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

Financial review of 2021/2022 and future financial outlook

The financial statements show that a surplus of £40,751 was incurred in the year to 31 March 2022. This was in excess of expectations and resulted in an increase in our general reserves (unrestricted funds) to £110,006.

Overall income from all sources in the year amounted to £188,770. The income from donations included a government grant via the local council. Expenditure in the year at £148,019.

The Court Street leases have two years to run, expiring on 30 June 2024. There remains significant uncertainty over the future use of these sites due to potential nearby development activity and this continues to overshadow the operation. We continue to explore possible alternatives.

Although the financial situation has recovered well after the Covid related closures, the experience of the 2020/21 financial year showed our vulnerability and highlighted the need to maintain adequate reserve levels.

Each of these risks present threats to the charity's ability to operate, even in the short term.

Reserves policy

Total reserves for the year amounted to £113,544 (including restricted funds of £3,588) 2021: £72,793 (2021 : £3,588).

The Board of Trustees has adopted a policy that unrestricted funds should be held as reserves at a level that equates to a minimum of three months' unrestricted expenditure. This would enable the charity to continue to operate, if unrestricted income ceased to be received or was significantly reduced, whilst consideration was given as to how to respond to the new circumstances. It would allow the charity to meet redundancy and lease obligations should it cease operations. The unrestricted reserves at 31 March 2022 equated to **4.5** months of normal unrestricted expenditure.

Members of the Board

Members of the Board are trustees for the purpose of charity law; trustees who served during the year covered by this report are set out on page 1.

ACTION 21 (2010) Ltd**REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022****Structure, governance and management**

Action 21 (2010) is a charitable company limited by guarantee and does not have a share capital. It was incorporated on 10 March 2010 and registered as a charity on 18 June 2010. Action 21 (2010) took over the assets and liabilities of its predecessor company, Action 21 (registered number 4150006), on 1 August 2010.

The governing document of Action 21 (2010) is its Memorandum and Articles of Association which were signed on 2 March 2010. The charity's trustees are also Directors of the Company. One third of the trustees retire by rotation at each Annual General Meeting. A retiring trustee is eligible for re-election.

The Board normally meets bi-monthly and is responsible for the strategic direction and policies of the charity. These meetings were held via Zoom during financial year covered by the report because of the Covid 19 risk. The General Manager attends all Board meetings and is responsible for running the charity. Individual Board members take on additional roles to support the General Manager in relation to finance, human resources, recycling and fund raising.

Trustee appointment, induction and training

Individuals expressing an interest in becoming a trustee meet the General Manager and/or Chair and are then invited to attend a Board meeting before deciding whether to formally apply. The Board decides at its next meeting whether to co-opt the applicant, pending ratification at the next Annual General Meeting. Newly co-opted trustees are encouraged to visit the charity's premises to experience how the charity operates and to meet staff and volunteers. They are also given a copy of the last Annual Report and Financial Statements and copies of minutes of recent Board meetings. During the financial year covered by this report, Rachel Barnett was co-opted.

Risk review

During the year the Board again reviewed the major risks to which it is exposed and identified systems or procedures to manage those risks. The Board considers that insurance cover and reserves are adequate to ensure the continued operation or orderly closure of the charity in the event of the occurrence of any unexpected incident.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 12 July 2022 and signed on its behalf by:



Belinda Pyke (Jul 12, 2022, 8:13pm)

Belinda Pyke

Chair/Director/Trustee

ACTION 21 (2010) Ltd**INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 11.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts 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
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

W A Hubbard

Wende Hubbard (Jul 12, 2022, 10:08pm)
W Hubbard

Date: 12 Jul 2022

FCCA

BURGIS & BULLOCK
Chartered Accountants
23-25 Waterloo Place
Leamington Spa
CV32 5LA

ACTION 21 (2010) Ltd

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	4	19,078	-	19,078	-
			-		
Charitable activities	5	-		-	17,515
Other trading activities	6	168,083	1,553	169,636	114,197
Investments	7	<u>56</u>	<u>-</u>	<u>56</u>	<u>65</u>
Total		<u>187,217</u>	<u>1,553</u>	<u>188,770</u>	<u>131,777</u>
Expenditure on:					
Raising funds	8	146,466	-	146,466	142,469
Charitable activities	9	<u>-</u>	<u>1,553</u>	<u>1,553</u>	<u>500</u>
Total		<u>146,466</u>	<u>1,553</u>	<u>148,019</u>	<u>142,969</u>
Net income/(expenditure)		40,751	-	40,751	(11,192)
Reconciliation of funds					
Total funds brought forward		<u>69,255</u>	<u>3,538</u>	<u>72,793</u>	<u>83,985</u>
Total funds carried forward		<u>110,006</u>	<u>3,538</u>	<u>113,544</u>	<u>72,793</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

ACTION 21 (2010) Ltd**BALANCE SHEET AT
31 MARCH 2022**

	Note	£	2022 £	£	2021 £
TANGIBLE FIXED ASSETS	10				
CURRENT ASSETS					
Debtors	11	2,361		2,081	
Cash at bank and in hand	12	<u>117,064</u>		<u>79,952</u>	
		119,425		82,033	
CREDITORS					
Amounts falling due within one year	13	<u>(5,881)</u>		<u>(9,240)</u>	
NET CURRENT ASSETS		113,544			<u>72,793</u>
NET ASSETS		<u>113,544</u>			<u>72,793</u>
FUNDS					
Unrestricted funds		110,006			69,255
Restricted funds	14	<u>3,538</u>			<u>3,538</u>
		<u>113,544</u>			<u>72,793</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved by the Trustees on 12 July 2022 and were signed on its behalf by:



Belinda Pyke (Jul 12, 2022, 8:13pm)
Belinda Pyke, Chair/Director/Trustee



Paula Raducan (Jul 12, 2022, 8:12pm)
Paula Raducan, Honorary Treasurer/Director/Trustee

ACTION 21 (2010) Ltd**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****1. General information and basis of preparation**

Action 21 (2010) is a private company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote the protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use, reclamation, recycling, the use of recycled products and the use of surplus for the benefit of the inhabitants of the district of Warwick and its environs. To also advance the education and skills of the public in subjects related to sustainability in areas related to energy, food and transport.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling (£) which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies**Fund accounting**

Unrestricted funds are those available at the discretion of the trustees in furtherance of the charitable aims of the Charity.

Restricted funds are those available solely for the specific purposes of the donors.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Grants and legacies are accounted for when all the conditions for receipt have been met.

Income from trading activities represents sales generated by re-use operations.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It includes attributable VAT which cannot be recovered.

Expenditure has been attributed to raising funds and charitable activities as appropriate.

Tangible fixed assets

Assets costing more than £500 are capitalised at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at an annual rate of 20% (25% for the van) on a straight line basis in order to write the value of each asset off over its estimated useful life.

Financial Instruments

The charity has elected to apply the provisions of Section 11 of FRS 102 'Basic Financial instruments' to all of its financial instruments. Financial instruments are recognised in charity's balance sheet when The charity becomes party to the contractual provisions of the instrument.

ACTION 21 (2010) Ltd

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies - continued**Basic financial assets**

Basic financial assets include debtors, cash and bank balances. Debtors, cash and bank balances are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities are creditors and accruals which are measured at transaction price (cash or expected settlement amount).

Operating leases

Costs in respect of operating leases are charged in arriving at the operating surplus on a straight-line basis over the lease term.

Pension Scheme

The charity operates a defined contribution pension scheme. Contributions payable in a year are included in expense in the Statement of Financial Activities.

3. Net income	2022	2021
	£	£
Net income is stated after charging:		
Operating lease costs	28,823	31,078
Trustees remuneration and other benefits	-	-
Independent examiners fee	4,020	3,090

4. Donations and legacies	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations	264	-	264	-
CJRS claimed	1,728	-	1,728	-
Government COVID grants	4,586	-	4,586	-
Voluntary Sector grant fund	<u>12,500</u>	<u>-</u>	<u>12,500</u>	<u>-</u>
	<u>19,078</u>	<u>-</u>	<u>19,078</u>	<u>-</u>

The Coronavirus Job Retention Scheme (CJRS) is a government scheme set up to cover certain employment costs for employees who have been unable to work due to COVID-19.

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
5. Charitable activities				
Grants received	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,515</u>
6. Other trading activities				
Re-Useful Centre sales	168,083	1,553	169,636	60,102
Emporium sales	-	-	-	2,367
Governments grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,728</u>
	<u>168,083</u>	<u>1,553</u>	<u>169,636</u>	<u>114,197</u>
7. Investments				
Interest	<u>56</u>		<u>56</u>	<u>65</u>

ACTION 21 (2010) Ltd

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Raising funds	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Staff costs	74,313	-	74,313	70,971
Training, recruitment, and DBS costs	695	-	695	-
Volunteers' expenses	5,232	-	5,232	2,378
Electricity and water	3,935	-	3,935	5,689
Vehicle costs	2,620	-	2,620	2,648
Rent, rates, and insurance	33,688	-	33,688	35,553
Telephone, office and marketing costs	850	-	850	2,236
Website, software and payroll costs	3,616	-	3,616	4,416
Reuse shop, bikes and other costs	5,839	-	5,839	6,840
Building maintenance and other premises	1,834	-	1,834	4,403
Independent examiners fee & other costs	4,020	-	4,020	3,090
Legal & other professional costs	-	-	-	13
Craft Club	1,080	-	1,080	-
Protective clothing	5,435	-	5,435	4,232
Credit Card and Bank Charges	3,229	-	3,229	-
Bad debts	<u>80</u>	<u>-</u>	<u>80</u>	<u>-</u>
	<u>146,466</u>	<u>-</u>	<u>146,466</u>	<u>142,469</u>
9. Charitable activities				
Donations given	-	<u>1,553</u>	<u>1,553</u>	<u>500</u>

ACTION 21 (2010) Ltd

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets	2022	2021
	£	£
Cost		
At 1 April 2021 and at 31 March 2022	<u>6,441</u>	<u>6,441</u>
Depreciation		
At 1 April 2021	6,441	6,441
Charge for the year	<u>-</u>	<u>-</u>
At 31 March 2022	<u>6,441</u>	<u>6,441</u>
Net book value		
At 31 March 2022	<u>-</u>	<u>-</u>
11. Debtors		
Trade debtors	1,723	240
Prepayments and accrued income	<u>638</u>	<u>1,841</u>
	<u>2,361</u>	<u>2,081</u>
12. Cash at bank, in hand and in transit		
Unity Trust Bank	116,944	79,424
Cash in hand & in transit	120	120
Other funds	<u>-</u>	<u>408</u>
	<u>117,064</u>	<u>79,952</u>
13. Creditors falling due within one year	2022	2021
	£	£
Trade creditors	-	549
Social security and other taxes	2,153	783
Accruals	<u>3,728</u>	<u>7,908</u>
	<u>5,851</u>	<u>9,240</u>

ACTION 21 (2010) Ltd

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Restricted Funds	Funds Brought Forward	Income	Expenditure	Transfers	Funds Carried Forward
	£	£	£	£	£
Warwick University (RAWKUS) in 2019	3,538	-	-	-	3,538
Ukraine appeal	-	<u>1,553</u>	<u>(1,553)</u>	-	-
	<u>3,538</u>	<u>1,553</u>	<u>(1,553)</u>	-	<u>3,538</u>

15. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	<u>110,006</u>	<u>3,538</u>	<u>114,544</u>
Fund balances	<u>110,006</u>	<u>3,538</u>	<u>114,544</u>

16. Staff costs	2022	2021
	£	£
Salaries	70,757	68,855
Employer's national insurance costs	1,830	1,010
Employer's pension contributions	<u>1,726</u>	<u>1,106</u>
	<u>74,313</u>	<u>70,971</u>

The average number of persons employed by the charity during the year was 4 (2021: 4).
No employee received emoluments of more than £60,000 (2021 – none).

17. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2019
	£	£
Not later than one year	3,467	11,509
Later than one and not later than five years	<u>30,800</u>	-
	<u>34,267</u>	<u>11,509</u>

18. Purpose of restricted funds

This funding was granted by Warwick University (RAWKUS) in 2019 to provide assistance to schools in the area during annual Green Week and/or similar initiatives. During the year the charity donated £1,553 to the Ukraine DEC appeal.

19. Transactions with trustees

There have been no material transactions with trustees and no expenses have been paid (2021 – none).

20. Related party transactions

There were no material related party transactions during the period (2021 – none).



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Parties involved with this document

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Tue, 12th Jul 2022 22:08:55 BST	Wende Hubbard - Signer (8fc7d48fd4ccae509ef6cf845cfe6495)

Audit history log

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