

**Charity registration number 1136450**

**Company registration number 07185413 (England and Wales)**

**ACTION 21 (2010)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

## ACTION 21 (2010)

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	John O'Maoileoin	(Appointed 9 April 2024)
	Emma Knights (Chair)	(Appointed 9 April 2024)
	Nicola Marie Barker	(Appointed 16 July 2024)
	Rameshchandra Patel (Treasurer)	(Appointed 16 July 2024)
	Ollie James Roberts	(Appointed 17 July 2024)
	Jessica Clare Robins	(Appointed 12 January 2025)
	Ashique Panakkat	(Appointed 12 February 2025)
<b>Secretary</b>	Mr R Patel	
<b>Charity number</b>	1136450	
<b>Company number</b>	07185413	
<b>Registered office</b>	Re-Useful Centre Unit 3 Milverton House Court Street Leamington Spa Warwickshire CV31 2BB	
<b>Independent examiner</b>	Burgis & Bullock 23-25 Waterloo Place Leamington Spa Warwickshire CV32 5LA	
<b>Bankers</b>	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB	Lloyds Bank plc PO Box 800 Tredegar Park Newport NP10 8SB
<b>Staff members</b>	Louise Haycock Daryl Davies Siu Lai Tam	General Manager Shop Manager Finance Officer

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## **ACTION 21 (2010)**

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# **ACTION 21 (2010)**

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

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

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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 Memorandum and Articles of Association, 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**

At Action 21, our mission is to reduce waste, promote reuse, increase sustainability skills, and strengthen community wellbeing across Warwick District and surrounding areas.

### **Our Vision**

We envision a local community where waste is minimised, resources are valued, and people are empowered with the knowledge and tools to live more sustainably.

### **Our Charitable Aims**

- To protect and preserve the environment for public benefit by promoting waste reduction, reuse, recycling, and the responsible use of surplus items.
- To advance public education and skills in sustainability-related areas, especially energy, food, and transport.

### **What We Do**

#### **1. Community Reuse & Environmental Impact**

Operating from our Re-Useful Centre in Leamington Spa, we collect, refurbish, and resell donated goods. For the year ended 31<sup>st</sup> March 2025 alone, we saved over ~110 tonnes of waste from landfill, avoiding approximately ~220 tonnes of CO<sub>2</sub>e-1 emissions. This contributed directly to climate action while reducing environmental burden.

#### **2. Affordable Access through Upcycled Goods**

Thousands of donated items, including furniture and household goods, are upcycled and sold at nominal prices in our charity shop. Action 21 keeps prices as low as possible in the Re-use Centre as many of our customers have been badly affected by the cost-of-living crisis. This initiative helps individuals and families afford essential goods.

#### **3. Sustainable Mobility through Bike Repair**

Our bike workshop at Eaton Works has refurbished and repurposed over 800 bicycles, many of which have been returned to the community, including reused parts. This provides low-carbon, affordable transport options and promotes wellbeing, while diverting large volumes of waste from landfill.

## **ACTION 21 (2010)**

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

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

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#### **4. Inclusive, Volunteer-Driven Organisation**

We have a dedicated base of volunteers, supported by three paid roles. Our volunteers come from diverse life experiences and socio-economic backgrounds. Action 21 provides a safe, supportive, and inclusive environment that fosters community connection.

#### **5. Upskilling and Employability**

We provide practical training and upskilling opportunities in:

- Bike repair and maintenance;
- Shop merchandising and retail operations;
- PAT testing of electrical goods; and
- Scrap metal recycling.

These real-world skills enhance employability, build confidence, and often lead to further education or employment opportunities.

#### **6. Community Gardening and Green Spaces**

In collaboration with Warwick District Council, we have launched a community gardening project, starting with a reclaimed site at Radcliffe Gardens. This initiative empowers volunteers to beautify neglected spaces, fostering pride and supporting biodiversity.

#### **7. Partnerships and Social Enterprise**

We work closely with Warwick University's Enterprise Division, who showcase us as a model social enterprise. Our corporate collaborations with companies like Geberit UK and Eaton provide vital support through funding, spares, and staff volunteering—creating shared value for businesses and community.

#### **8. Community Engagement and Advocacy**

As co-founders of Eco Fest, we continue to promote local climate and sustainability initiatives. The event, held annually at Pump Room Gardens, brings together residents, local groups, and policymakers to raise awareness and celebrate community-led action.

#### **Working in Partnership**

Action 21 supports 26 third sector and statutory organisations throughout the Warwick District Area. Our cost-of-living voucher scheme is distributed through partner agencies working with vulnerable locals. The vouchers funded by Leamington Town Council and Warwick District Council are distributed to individuals and families. These vouchers are redeemed within the Re-useful Centre for such items, including clothing, household goods, toys, electrical goods and furniture. Our current agents include Kingsway, Lillington and Westgate Children and Family Centre's Brunswick Hub, Sydni Centre, WDC Homeless team and WDC Food Bank.

We also support organisations by providing donations for their clients, including "Welcome packs" via WDC Homeless team, Come and Play (donations of toys for their play sessions), OWNBOOKS (a book recycling project to help young children without books at home), Champion School (books to re-establish their school library), Friends of Leamington Railway (books are donated to travellers at the station) and Warwickshire County Council's Migration team (scooters for children placed some distance from school).

## **ACTION 21 (2010)**

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

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

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This year we have made further efforts to engage with cycling groups across the area, in particular Warwickshire Active Travel, Cycle Infinity Brunswick Bike project and Cycle Coventry. We are grateful for their support which has been beneficial to our work to support sustainable transport. Having reviewed our approach to our refurbishment and pricing of bicycles in January, we have further increased the number sold.

Action 21 is linked with Warwickshire Climate Alliance which meets monthly to share experience and knowledge from groups across the county. We began discussion with the group in Leamington which is aiming to set up an eco-hub for the town and how Action 21 could support and contribute to the initiative.

#### **Premises**

Uncertainty about the premises of the Re-Useful Centre and the bike workshop has overshadowed the year covered by this Report. The Court Street landlord is aiming to redevelop the site and therefore since May 2024 we have a Lease at Will. The trustees have therefore continued to actively seek more secure affordable premises which are in very short supply in South Leamington. The trustees have determined that it is crucial to the charity's sustainability that we remain in the area with good customer footfall.

The bike workshop had been in a railway arch which faced increasing disruption from successive requests to vacate the premises for maintenance reasons. As a result, the bike workshop was relocated to Eaton Works in April 2024, but unfortunately Eaton Works is now up for sale. We are therefore looking for a second premises for our workshops as well as the retail space.

We have engaged with local groups, residents and businesses in the discussions about the development of the cultural quarter of Leamington Spa in which we are situated, and we are pleased to have the support of WDC and our neighbours in keeping us in the local community.

#### **Staff**

After the departure of one of our long-term shop managers, we struggled to immediately recruit a replacement, but we now have part-time managers who started working with us in February 2024. This enabled us to open the Reuse centre on a Sunday from 30th March 2025, which we have been unable to do since the pandemic. We have also employed a finance officer for one day a week.

#### **Volunteers**

Volunteers are an essential resource for Action 21. We have a dedicated base of volunteers. Without them we could not function. As well as participating in the operation of the Re-Useful Centre, they provide valued support for the charity's other projects. Fifty-four regular volunteers support the operation of the Re-Useful Centre, bike workshop, and community gardening, as well as Action 21's administrative, communications, and marketing activities.

Our volunteers come from diverse life experiences and socio-economic backgrounds. Volunteering opportunities are wide-ranging and inclusive. We offer opportunities to individuals from a variety of backgrounds. Action 21 aims to assist volunteers in building upon their skill set or upskilling via in-house and external training.

The chair of trustees has begun monthly meetings with volunteers to ensure we are listening to them and they are aware of and involved in any changes.

## **ACTION 21 (2010)**

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

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

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#### **A Strategic Approach**

Trustees have developed a strategic plan for the coming two years to ensure all our charitable objectives are met. We are aiming to grow our turnover to enable us to meet any increases in rent which are likely to be forthcoming, to save more from landfill and to have a surplus to spend on other local environmental projects.

#### **Marketing/Communications**

We aim to expand public awareness of Action 21's projects and activities to promote the Re-Useful Centre to increase donations and purchases, to recruit new volunteers; and to publicise events and projects. Action 21's website features volunteer profiles and we have recently returned to blogging. Action 21's Facebook, Instagram and LinkedIn pages promote the day-to-day activities at the Re-Useful Centre and forthcoming events. We have been refreshing our content.

#### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Financial Review**

The financial statements show that a surplus of £6,470 arose in the year to 31 March 2025. This was better than expectations and resulted in an increase in the general reserves (unrestricted funds) to £150,816.

Overall income from all sources in the year amounted to £178,955 (above the previous year) and expenditure in the year was £172,485.

#### **Reserves Policy**

The Board of Trustees have adopted a policy that unrestricted funds should be held as reserves at a level that equates to a minimum of four months' unrestricted expenditure. This would enable the charity to continue to operate and/or to meet its obligations as regards its leases and redundancy payments, in the event that unrestricted income ceased to be received or was significantly reduced, whilst consideration was given as to how to respond to the new circumstances. The unrestricted reserves at 31 March 2025 equated to over 10 months of normal unrestricted expenditure.

Total reserves for the year amounted to £154,354 (including restricted funds of £3,538).

## **ACTION 21 (2010)**

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

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

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#### **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 monthly and is responsible for the strategic direction and policies of the charity.

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, fund raising and education projects.

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:

Belinda Pyke (Chair until 9 April 2024)	(Resigned 16 July 2024)
Margaret Begg	(Resigned 16 July 2024)
Paula Raducan	(Resigned 16 July 2024)
Paul Harris (Chair until 7 January 2025)	(Resigned 7 January 2025)
Chris Pollock	(Resigned 3 September 2024)
Nikki Cockcroft	(Resigned 3 September 2024)
John O'Maoileoin	(Appointed 9 April 2024)
Emma Knights (Chair)	(Appointed 9 April 2024)
Nicola Marie Barker	(Appointed 16 July 2024)
Rameshchandra Patel (Treasurer)	(Appointed 16 July 2024)
Ollie James Roberts	(Appointed 17 July 2024)
Jessica Clare Robins	(Appointed 12 January 2025)
Ashique Panakkat	(Appointed 12 February 2025)

#### **Recruitment and Appointment of Trustees**

Active measures were taken in the year in question to expand the number of trustees in order to strengthen the skills base and to compensate for the departure of a number of long-standing members. Individuals expressing an interest in becoming a trustee meet the General Manager and the Chair and are encouraged to visit the charity's premises to experience how the charity operates. They 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, with the decision recorded in the minutes and again at the next Annual General Meeting. New trustees are given Charity Commission guides, a Trustees' Handbook, a copy of the last Annual Report and Financial Statements, the strategic plan and copies of minutes of recent Board meetings.



## **ACTION 21 (2010)**

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

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

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#### **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.

The risk of not finding suitable and affordable premises presents a significant threat to the charity's ability to operate. The trustees have actively sought more secure premises and continue to do so.

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

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



.....

Emma Knights

24 Jul 2025

Date: .....

## **ACTION 21 (2010)**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION 21 (2010)**

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I report to the trustees on my examination of the financial statements of Action 21 (2010) (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.

*W A Hubbard*

**Wende Hubbard FCCA  
Burgis & Bullock**

23-25 Waterloo Place  
Leamington Spa  
Warwickshire  
CV32 5LA

24th July 2025

Dated: .....

## ACTION 21 (2010)

### 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 from:</b>							
Donations and legacies	2	13,883	-	13,883	1,500	500	2,000
Other trading activities	3	163,753	-	163,753	170,655	-	170,655
Investments	4	1,319	-	1,319	3,132	-	3,132
<b>Total income</b>		178,955	-	178,955	175,287	500	175,787
<b>Expenditure on:</b>							
Raising funds	5	171,985	500	172,485	162,500	-	162,500
<b>Total expenditure</b>		171,985	500	172,485	162,500	-	162,500
<b>Net income/(expenditure) and movement in funds</b>		6,970	(500)	6,470	12,787	500	13,287
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		143,846	4,038	147,884	131,059	3,538	134,597
<b>Fund balances at 31 March 2025</b>		150,816	3,538	154,354	143,846	4,038	147,884

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

## ACTION 21 (2010)

### BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	10	5,100		2,807	
Cash at bank and in hand		173,887		156,093	
		<u>178,987</u>		<u>158,900</u>	
<b>Creditors: amounts falling due within one year</b>	11	(24,633)		(11,016)	
<b>Net current assets</b>			154,354		147,884
<b>Net assets excluding pension liability</b>			<u>154,354</u>		<u>147,884</u>
<b>The funds of the charity</b>					
Restricted income funds	14		3,538		4,038
Unrestricted funds			150,816		143,846
			<u>154,354</u>		<u>147,884</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.

08 Jul 2025

The financial statements were approved by the trustees on .....



.....  
Emma Knights (Chair)



.....  
Rameshchandra Patel (Treasurer)

Company registration number 07185413 (England and Wales)

# **ACTION 21 (2010)**

## **NOTES TO THE FINANCIAL STATEMENTS**

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

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#### **1 Accounting policies**

##### **Charity information**

Action 21 (2010) is a private company limited by guarantee incorporated in England and Wales. The registered office is Re-Useful Centre, Unit 3 Milverton House, Court Street, Leamington Spa, Warwickshire, CV31 2BB.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **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.

## **ACTION 21 (2010)**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **1 Accounting policies**

**(Continued)**

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.

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

Donated goods for resale are not included in the valuation prior to being sold as it has been deemed impractical to measure the fair value of the goods and the cost of calculation would outweigh the benefit to the users of the accounts,

Income from trading operations represent sales generated by re-use operations.

#### **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.

#### **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 ( 25% vans)
-----------------------	-------------------------------

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 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.

#### **1.8 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.

## **ACTION 21 (2010)**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **1 Accounting policies**

**(Continued)**

##### ***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.

##### ***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.

#### **1.9 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.

#### **1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## ACTION 21 (2010)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

#### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	883	-	883	-	-	-
Grants	13,000	-	13,000	1,500	500	2,000
	<u>13,883</u>	<u>-</u>	<u>13,883</u>	<u>1,500</u>	<u>500</u>	<u>2,000</u>
<b>Grants</b>						
Government grants	-	-	-	1,500	-	1,500
Other	13,000	-	13,000	-	500	500
	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>1,500</u>	<u>500</u>	<u>2,000</u>

#### Government grants

During the year £1,500 was received from the Warwick District Council community cost of living fund.

#### 3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	<u>163,753</u>	<u>170,655</u>

#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,319</u>	<u>3,132</u>



# ACTION 21 (2010)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on raising funds

	Unrestricted funds general	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
<b>Raising funds</b>				
Staff costs	92,222	-	92,222	91,425
Volunteer expenditure (travel, refresh, subsistence)	2,349	-	2,349	3,403
Electricity and water	10,471	-	10,471	9,255
Vehicle costs	1,744	-	1,744	1,178
Rent, rates and insurance	40,522	-	40,522	36,062
Telephone and stationery and marketing costs	1,128	-	1,128	766
Website, payroll and software costs	6,695	-	6,695	3,537
Reuse shop, bikes and other costs	5,515	500	6,015	7,214
Building maintenance and other premises costs	2,404	-	2,404	1,017
Independent examiner's fees & governance costs	3,577	-	3,577	2,672
Craft club materials	970	-	970	1,532
Protective clothing	-	-	-	206
Credit card charges	3,233	-	3,233	4,233
Other fundraising costs	1,155	-	1,155	-
	<u>171,985</u>	<u>500</u>	<u>172,485</u>	<u>162,500</u>
Total costs	171,985	500	172,485	162,500

### 6 Trustees

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

### 7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
4	5
<u>4</u>	<u>5</u>

## ACTION 21 (2010)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>7</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	88,843	88,362
	Social security costs	1,689	1,864
	Other pension costs	1,690	1,199
		<hr/>	<hr/>
		92,222	91,425
		<hr/>	<hr/>

Redundancy and termination payments totalling £8,999 were made in the reporting period.

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

#### **8**    **Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### **9**    **Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2024	6,441
	<hr/>
At 31 March 2025	6,441
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2024	6,441
	<hr/>
At 31 March 2025	6,441
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	-
	<hr/>
At 31 March 2024	-
	<hr/>

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# ACTION 21 (2010)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,980	-
Other debtors	-	1,813
Prepayments and accrued income	3,120	994
	<u>5,100</u>	<u>2,807</u>

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

	Notes	2025	2024
		£	£
Other taxation and social security		782	1,111
Grants	12	12,500	1,500
Trade creditors		1,036	-
Accruals and deferred income		10,315	8,405
		<u>24,633</u>	<u>11,016</u>

## ACTION 21 (2010)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

#### 12 Grants and deferred income

Included in deferred income is £1,000 received from Leamington Spa Town Council community grant. The grant is to provide families in needs with a free voucher (valid up till 1 January 2026) to be spent in the Action 21 shop. This income is deferred until such time as the goods or services have been provided or the voucher has expired.

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	12,500	1,500
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2024	1,500	-
Released from previous periods	(1,500)	-
Resources deferred in the year	12,500	1,500
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2025	12,500	1,500
	<u>          </u>	<u>          </u>

#### 13 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to statement of financial activities in respect of defined contribution schemes	1,690	1,199
	<u>          </u>	<u>          </u>

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.

## ACTION 21 (2010)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Warwick University	3,538	-	-	3,538
Bike grant	500	-	(500)	-
	<u>4,038</u>	<u>-</u>	<u>(500)</u>	<u>3,538</u>

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Warwick University	3,538	-	-	3,538
Bike grant	-	500	-	500
	<u>3,538</u>	<u>500</u>	<u>-</u>	<u>4,038</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	150,816	3,538	154,354
	<u>150,816</u>	<u>3,538</u>	<u>154,354</u>

## ACTION 21 (2010)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	143,846	4,038	147,884
	<u>143,846</u>	<u>4,038</u>	<u>147,884</u>

#### 16 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	9,000	5,775
Between two and five years	27,000	-
	<u>36,000</u>	<u>5,775</u>

#### 17 Related party transactions

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



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**Parties involved with this document**

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Thu, 24th Jul 2025 12:22:43 BST	Emma Knights - Signer (aea5dab83c9fa2655230e118fcb50ac5)
Thu, 24th Jul 2025 13:24:57 BST	Ramesh Patel - Signer (816b30bfb64b35a58ab99de5e94e37ac)
Fri, 25th Jul 2025 10:23:08 BST	Wende Hubbard - Signer (ebf9211458b9bf17650be95e9b7a6984)

**Audit history log**

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Mon, 21st Jul 2025 16:50:01 BST	Sent the envelope to Emma Knights (chair@action21.co.uk) for signing (89.255.180.53)
Mon, 21st Jul 2025 16:50:01 BST	Document emailed to chair@action21.co.uk
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Thu, 24th Jul 2025 12:22:43 BST	Emma Knights signed the envelope (81.141.31.49)
Thu, 24th Jul 2025 12:22:43 BST	Sent the envelope to Ramesh Patel (ramu1504@ymail.com) for signing (81.141.31.49)
Thu, 24th Jul 2025 12:22:44 BST	Document emailed to ramu1504@ymail.com
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Thu, 24th Jul 2025 13:24:57 BST	Ramesh Patel signed the envelope (86.136.23.26)
Thu, 24th Jul 2025 13:24:57 BST	Sent the envelope to Wende Hubbard (wende@burgisbullock.com) for signing (86.136.23.26)
Thu, 24th Jul 2025 13:24:59 BST	Document emailed to wende@burgisbullock.com
Thu, 24th Jul 2025 17:05:34 BST	Ramesh Patel opened the document email. (172.224.226.23)
Thu, 24th Jul 2025 17:49:54 BST	Sent Wende Hubbard a reminder to sign the document. (89.255.180.53)
Thu, 24th Jul 2025 17:49:55 BST	Document emailed to wende@burgisbullock.com
Fri, 25th Jul 2025 10:22:09 BST	Wende Hubbard viewed the envelope (89.255.180.53)
Fri, 25th Jul 2025 10:22:25 BST	Wende Hubbard viewed the envelope (48.209.223.64)
Fri, 25th Jul 2025 10:23:08 BST	Wende Hubbard signed the envelope (89.255.180.53)
Fri, 25th Jul 2025 10:23:08 BST	This envelope has been signed by all parties (89.255.180.53)