

COMMUNITY RESOURCES FOR CHANGE

England & Wales · Charity number 1140209

Details

Other names OPEN DOORS FAMILY PROJECT, OPEN DOORS PROJECT

Status Registered

Legal form Charitable company

Company number [05702090](#)

Registered 2011-02-03

Register [View on the Charity Commission register](#)

Contact

Address Community Resources for Change
Lifeline Centre
352-364 Valence Avenue
Dagenham
Essex
RM8 3QU

Phone 02085972900

Email info@communityresources.co.uk

Website www.communityresources.co.uk

Activities

Objects: A THE ADVANCEMENT OF EDUCATION AND TRAINING AND THE RELIEF OF UNEMPLOYMENT INCLUDING (BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING) ASSISTANCE TO FIND EMPLOYMENT PARTICULARLY BUT NOT EXCLUSIVELY AMONGST ASYLUM SEEKERS AND REFUGEES IN DAGENHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FITB THE RELIEF OF FINANCIAL HARDSHIP AND OF SICKNESS AND THE PROMOTION AND PRESERVATION OF GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FITC THE PROVISION OF COMMUNITY FACILITIES FOR RECREATIONAL AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN DAGENHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY

Activities: Community Resources for Change seeks to support isolated members of the community through befriending, lobbying and offering advocacy. Various services and courses are offered, with the help of volunteers, to empower vulnerable people. The charity also runs a community coffee shop.

Classification

- **How:** Provides Human Resources
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DAGENHAM
- Barking And Dagenham
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£281,005	£299,530	-	-
2024-03-31	£674,251	£813,482	£182,494	11
2023-03-31	£936,965	£816,289	£321,725	3
2022-03-31	£283,259	£280,114	-	-
2021-03-31	£393,072	£310,604	-	-

Trustees

Name	Role	Appointed
Nzilani Kaunda		2023-02-09
RACHEL DOROTHY WRIGHT		
SALLY ANN RUTH DIXON		

COMMUNITY RESOURCES FOR CHANGE

England & Wales - Charity number 1140209

Accounts

Registered number: 05702090
Charity number: 1140209

Community Resources for Change
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2025

**Community Resources for Change
(A company limited by guarantee)**

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Community Resources for Change
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2025**

Trustees

Sally Dixon
Nzilani Kaunda
John Singleton (resigned 3 February 2025)
Rachel Wright

Company registered number

05702090

Charity registered number

1140209

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Accountants

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner

Lucy Hammond BSc FCA DChA
Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Community Resources for Change
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Community Resources for Change for the period 1 April 2024 to 31 March 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- The advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- The relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- The provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public.
- The benefits relate closely to the charitable objectives.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance

a. Review of activities

Activity Report

The work of Community Resources continues to grow and develop with new connections with residents and new partnerships with local organisations. The reach both within the local Barking & Dagenham area and wider through Peaced Together is significant and it is a charity that demonstrates strong a local connection with strategic influence, shaping the landscape of the local social sector. We are grateful to our funders for the ongoing support, Barking & Dagenham Council, Mercers Charitable Foundation, National Lottery (Awards of All), Garfield Weston Foundation and Trusthouse Charitable Foundation.

The budget for 2024 to 2025 was forecast to have a deficit of £56,000 but due to significant additional funds being sourced during the year, we were able to transfer an additional £8,000 into free reserves at the year end. We will actively pursue funding as we recognise that most of the current funding ends in the next financial year. We are confident that with the excellent work happening across the charity that we will be able to secure the necessary funds.

Neighbourhood Team

This year has seen a change in the structure of our Castle Point programme. We recognised that our focus had become somewhat fixed on programmed activities and labour-intensive lunches rather than on creating a space to encourage connection. To counteract this, we decided to move to a café-style approach, with simpler food being offered all day rather than fixed, labour-intensive lunchtime meals. This means that people can drop in at any time of the day, have something to eat and drink and join in with activities if they want to. Our host team are on hand to welcome people, and simply changing the seating layout has meant that lunchtime activities such as the Wednesday Lunch Club and the Men's Group have a much less 'institutionalised' feel. People now sit in smaller groups and are able to get to know each other better. One woman commented that coming to the café and connecting with others has been, 'better than any therapy I've done'.

Continuing activities

Tots and Tinies – this continues to be very busy with 25+ mothers and children coming each week. It's a place that offers so much more than activities for mums and toddlers. Real friendships are made, and mums are finding it to be a valuable source of support, gaining advice and information from their peers as well as volunteers and staff members. Recent conversation topics covered include, how to parent older children and teenagers, secondary school choices, toddler behaviour, boundaries, and other parenting advice. The additional group which has grown out of Tots and Tinies is the Mums' well-being group which up to 23 (mostly different) mums attend with their pre-school children. The emphasis in this group is on improving the confidence and general wellbeing of the mums through friendship and activities such as Pilates, talks from professionals and sharing food together.

Amazing Mums – this group has grown from strength to strength with up to 10 mums attending regularly to share their experiences of parenting children with additional needs. They also enjoy cooking together and arranging trips. Recently one of the women, who is a trained beautician, did a really successful pampering day for the rest of the group free of charge.

Peaced Together – our craft-based personal development course continues to be very fruitful. Five women have just completed the last course and have already signed up to the new follow-on course: Peaced Together Going Deeper. An unexpected outcome of Peaced Together has been the training of past participants to help with new Peaced Together courses.

Craft groups – we continue to run groups for participants with differing interests and needs. We have a sewing group where women are learning to make and repair clothes, a quiet craft group for those with mental health issues, a group where women are making and selling embroidered bags and pictures, and a new knitting group (see below).

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

Chair-based exercise – this group has received several small funding pots (eg from the borough's NCIL fund and the faith leaders' network), enabling it to continue. There is a real sense of ownership amongst the 15 or so participants, who have decided to make regular contributions so that when the funding runs out the group can carry on.

Changes/New activities

Creative English for Health – whilst Creative English is not a new activity for us, we have recently run the new, health-focused course for the first time. 25 people from 10+ countries completed this course, which covers important health topics such as Type 2 diabetes, how to maintain a healthy weight, and avoiding heart disease. The activities are fun and accessible and time and again participants have told us that the course has helped to increase their awareness and understanding.

Knitting group – one of our participants recently started this group. It attracts between 8 and 10 participants each week and is growing through word of mouth and our Facebook and Instagram pages. Participants help each other to learn knitting and crochet.

Diabetes work – Community Resources, representing the BD Collective on the ICB's Long Term Conditions Group (LTC) negotiated £30,000 of funding to explore with residents:

- What would help to better manage diabetes from a community perspective
- How to improve health literacy.

Along with 5 other local partners, we received £5,000 of funding to work with residents with Type 2 diabetes exploring what changes behaviours. A group of 12 of our participants shared ideas via Whatsapp and/or meet up to discuss impact and try out healthy food options. The findings from this exploratory work with the partners has been fed into the Integrated Care Board for consideration with future commissioning.

Training

Signal Training –Signal is a tool that helps individuals identify assets and issues that they face, and from there implement personalised strategies to overcome their specific challenges. Staff members and volunteers involved in the Connect programme are currently being trained on how to use Signal, as a way of us being able to have better informed, more intentional conversations with individuals who are looking to make positive changes in their lives.

One-to-one support

This aspect of our work is increasingly challenging as we see local services being stretched and less able to take referrals. We find ourselves having to make hard decisions about how much time to spend with individuals who are working through difficulties in their lives. However, it's encouraging to see some of our volunteers and participants growing in confidence and stepping up to share their experiences and stand alongside others. From experience we know that, on the whole, individuals are able to overcome challenges if they have supportive friends around them and so we are working hard to create a culture of acceptance, encouragement, and an expectation that things can get better. We believe that our training with the Connect volunteers (and other volunteers) is crucial in increasing our capacity to get alongside people. We are also looking to see how the Signal tool helps us with those intentional conversations that are so important in finding routes through the challenges that people are facing.

Looking ahead

Community Resources has secured the lease of 2 newly refurbished buildings at Andrews Corner, Dagenham. They are highly visible places and the rent and running costs will be more cost effective than Castle Point. This will give us around 5 times more space and an opportunity to develop a model of connection/engagement that offers something for the whole community. Given the challenges around funding currently, we are exploring new ways to generate income, including through space rental and earned income from activities. We recognise the importance of involving our current participants in thinking about what they have to offer but we also expect that the new space will encourage more local people to come and get involved. It's crucial for us to keep listening and responding to the needs and aspirations of our local community, not trying to fix things, but instead to recognise

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

that people come with solutions as well as challenges.

Peaced Together

Peaced Together continues to have new interest however this year we have had a bigger number put their licence on hold than new locations we have trained so our overall number of locations with a current licence has gone down to 35 (previously 37). However, we are seeing a consistent core of locations regularly delivering courses.

This year we launched our new follow-on course, Peaced Together Going Deeper. This is only available to our current locations. This course explores the Christian principles and themes underpinning Peaced Together. In Dec 24 we trained 8 of our current locations 4 of which are already delivering the course this term with very positive feedback. We have a few more locations booked into to train for this course at the end of March.

Over the last year we have delivered 29 courses to 211 participants (we have not yet received all our annual returns, so these numbers are likely to increase). Since Peaced Together started in 2012 we have delivered 310 courses to 2242 participants.

BD Collective

Community Resources five-year tenure as the secretariat for the BD Collective came to a planned end on the 31st August 2024. The BD Collective was handed over to B&D based organisation - BD Giving - to develop into a Community Benefit Society; an organisation in its own right, with governance elected by the sector, capable of holding funds on behalf of the sector. This decision followed extensive consultation with BD Collective members, and BD Giving were elected to steer the sector through the next stage of development at an open meeting.

Localities

Between April-July 2024 Community Resources convened three workshops on behalf of the BD Collective to co-design phase 2 of the localities work. Well over 100 people participated, including the former locality lead organisations, residents, BD Collective VCFSE members, NELFT, LBBD and B&D's GP Federation. The majority were from the VCFSE.

The final model was signed off at a workshop convened by BD Giving as the new secretariat for the BD Collective on September 24th 2024, and can be viewed [here](#). The emerging model and learning has received notable interest in particular from other places across the UK, who are also exploring new ways to improve health & wellbeing via cross-sector collaboration, and from NE London's Integrated Care Board (ICB), who used it as a model example of how to develop cross-sector partnership.

The resulting neighbourhood network model was due to be commissioned by February 2025; circumstances beyond the control of Community Resources and the BD Collective have caused significant delay, and this is still awaited at the time of writing in May 2025.

Connect

In September 2023 Community Resources partnered with Care City on behalf of the BD Collective to lead a piece of work which brought together three strands of funding designed to address the health impacts of social isolation on those who are discharged from hospital without the support of family and friends.

B&D's Place based Partnership and Health and Wellbeing Board Committee in Common agreed to release funds from the Ageing Well Programme, the Better Care Fund and the Clinically Extremely Vulnerable Fund to the BD Collective to support a programme of work underpinned by learning. The programme was set up to discover and test how support, and 'alongside' friendships can improve people's health and well-being, prevent people returning to hospital and create environments for people to flourish and contribute to their community outside a service model.

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**Trustees' report (continued)
for the year ended 31 March 2025**

Achievements and performance (continued)

The discovery period led to a learning model around three aspects:

- **Connection Catalysts:** Led by Care City, three local partners were contracted to become 1-2-1 delivery agents whose focus was developing and connecting those who were referred (or self-identified) as isolated
- **Connect Neighbourhoods:** Led by Community Resources, and utilising the prototyping methodology developed during the localities work, including participatory grantmaking - five local groups are exploring how to create spaces and streets which are friendly and where people feel they are accepted, belong and have friends
- **Connecting the Dots:** Led by Community Resources, and building on previous work 'Joining the Dots', this aspect worked with public sector services to unblock situations where residents had got stuck in system processes; the aspiration is to work together to explore how to design better pathways and learn from situations that have gone wrong.

Phase 2 of the work took place from May 2024, and will run to 30th June 2025, for learning and delivery.

In November 2024 an independent economic evaluation was commissioned. It showed that every £1 spent on Connect, resulted in £9 of savings to the system. A future referral pathway under the ICB's 'Proactive Care' pathway was agreed in principle. This will enable a data-sharing agreement between Connect, LBBD and Health systems (this proved elusive in phase 1), not only enabling accurate local economic impact on costs to the system, but an evaluation of how the flow to services including adult social care are impacted by a community-led approach like Connect.

In the autumn of 2024, Care City and Community Resources also decided to approach the Big Lottery with a £5m tender to both deepen and spread the work in B&D, before also testing in two further places in England. The local lottery representative was supportive of the work. As a result, LBBD were approached for bridge funding in between July 2025 while the Lottery funding bid was processed.

During January 2025 following a presentation to the Joint Commissioning Group, verbal confirmation was received for £100,000 of bridge funding; this was followed by further assurances that the funding had been agreed.

At the beginning of May 2025, we are in a difficult position with a new commissioner who is skeptical of the value of Connect; the bridge funding, at the time of writing, remains unresolved.

**Community Resources for Change
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**Trustees' report (continued)
for the year ended 31 March 2025**

Financial review

a. Going concern

When Trustees reviewed the financial position at the meeting in April 25, they concluded it was necessary to commence a redundancy process that was concluded in July 2025. We currently have 3 applications in process for the ongoing work of the Neighbourhood team work and we are pursuing other avenues of funding for the shortfall in overheads and other costs. We are ensuring all expenditure is monitored carefully for all departments. Costs are being cut where possible.

On this basis the Trustees are confident that the charity is still a going concern. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80,000. At present the Charity holds sufficient reserves to exceed this target.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason

c. Results for the year

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £18,015 (2024: £4,819) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

Whilst the Charity has a deficit of £18,525 in the financial year 2024 to 2025, (2024: £139,231), there were free reserves of £177,675 carried forward from the prior year leaving balance of free reserves of £145,954 at 31 March 2025. This enables Community Resources to continue to function as a going concern.

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee, as well as registered charity and as such is a non-profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

Plans for future periods

There are significant challenges across the Voluntary & Community Sector in regard to available funding and the small team are working hard to identify funds, build partnerships and grow our network. We are expecting to secure partnership funding around the Connect programme and possibly further funding from the Diabetes exploratory work. The Neighbourhood Network commissioning is anticipated this financial year and Community Resources is well positioned to apply for this. The move to the new buildings, will increase our opportunity for more sustainable earned income and we are accessing support for this new business model.

We have a deficit budget £79,325 projected for the coming year and Trustees are taking active steps to ensure the charity is both maximising income and addressing expenditure. It is likely that we will go through a redundancy process for staff not funded. This will have an impact on capacity and so Trustees are working hard to ensure both sustainability and effectiveness over the coming year.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

Community Resources for Change
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Trustees' report (continued)
for the year ended 31 March 2025

Statement of Trustees' responsibilities (continued)

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Sally Dixon
Trustee
Date:



03/09/2025

**Community Resources for Change
(A company limited by guarantee)**

**Independent examiner's report
for the year ended 31 March 2025**

Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Community Resources for Change
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Independent examiner's report (continued)
for the year ended 31 March 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Kreston Reeves LLP*

Lucy Hammond

Dated: 3 September 2025

BSc FCA DChA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Community Resources for Change
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	63,584	140,655	204,239	274,724
Charitable activities	5	64,928	6,098	71,026	391,670
Investments	6	5,740	-	5,740	7,857
Total income		134,252	146,753	281,005	674,251
Expenditure on:					
Charitable activities	7	165,973	133,557	299,530	813,482
Total expenditure		165,973	133,557	299,530	813,482
Net movement in funds		(31,721)	13,196	(18,525)	(139,231)
Reconciliation of funds:					
Total funds brought forward		177,675	4,819	182,494	321,725
Net movement in funds		(31,721)	13,196	(18,525)	(139,231)
Total funds carried forward		145,954	18,015	163,969	182,494

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 26 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)
Registered number: 05702090

Balance sheet
as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	21,435	29,740
Cash at bank and in hand		218,414	314,849
		<u>239,849</u>	<u>344,589</u>
Creditors: amounts falling due within one year	12	(75,880)	(162,095)
Net current assets		<u>163,969</u>	<u>182,494</u>
Total net assets		<u><u>163,969</u></u>	<u><u>182,494</u></u>
Charity funds			
Restricted funds	13	18,015	4,819
Unrestricted funds	13	145,954	177,675
Total funds		<u><u>163,969</u></u>	<u><u>182,494</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Sally Dixon
Trustee

Date:

Sally Dixon
03/09/2025

The notes on pages 15 to 26 form part of these financial statements.

Community Resources for Change
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Statement of cash flows
for the year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	15	(102,175)	(85,951)
Cash flows from investing activities			
Dividends, interests and rents from investments	6	5,740	7,857
Net cash provided by investing activities		5,740	7,857
Change in cash and cash equivalents in the year	17	(96,435)	(78,094)
Cash and cash equivalents at the beginning of the year	16	314,849	392,943
Cash and cash equivalents at the end of the year	16	218,414	314,849

The notes on pages 15 to 26 form part of these financial statements

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1. General information

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Resources for Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Government grants

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	-	-	-	4,738
Grants	63,584	140,655	204,239	269,986
	<u>63,584</u>	<u>140,655</u>	<u>204,239</u>	<u>274,724</u>
Total 2024	<u>22,985</u>	<u>251,739</u>	<u>274,724</u>	

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	64,928	6,098	71,026	391,670
Total 2024	391,670	-	391,670	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	5,740	5,740	7,857
Total 2024	7,857	7,857	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	165,973	133,557	299,530	813,482
Total 2024	540,507	272,975	813,482	

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

8. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	292,700	6,830	299,530	813,482
Total 2024	807,359	6,123	813,482	

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	138,764	138,764	143,672
Property costs	23,325	23,325	20,297
Business development	2,168	2,168	24,923
Communication, marketing and administration	60,678	60,678	69,162
Project delivery costs	67,765	67,765	549,305
	292,700	292,700	807,359
Total 2024	807,359	807,359	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Independent examination fees	2,412	2,412	1,980
Professional fees	4,418	4,418	4,143
	6,830	6,830	6,123
Total 2024	6,123	6,123	

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

9. Staff costs

	2025	2024
	£	£
Wages and salaries	133,373	142,036
Social security costs	4,006	-
Pension costs	1,385	1,636
	<u>138,764</u>	<u>143,672</u>

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Employees	<u>9</u>	<u>11</u>

The average headcount expressed as full-time equivalents was:

	2025	2024
	No.	No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £46,637 (2024: £47,480).

10. Trustees' remuneration and expenses

During the year, one Trustee, Sally Dixon, received remuneration and benefits in her role as a project co-ordinator, as follows:

		2025	2024
		£	£
Sally Dixon	Remuneration	14,392	14,407
	Pension contributions paid	224	214

During the year ended 31 March 2025, expenses totalling £NIL were reimbursed or paid directly to Trustee (2024 - £1,323 to 1 Trustee).

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2025

11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	18,920	27,093
Prepayments	2,515	2,647
	<u>21,435</u>	<u>29,740</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,184	1,728
Other taxation and social security	6,538	2,417
Other creditors	583	628
Accruals and deferred income	67,575	157,322
	<u>75,880</u>	<u>162,095</u>

	2025 £	2024 £
Deferred income at 1 April 2024	110,852	36,826
Resources deferred during the year	53,864	74,026
Amounts released from previous periods	(126,684)	-
	<u>38,032</u>	<u>110,852</u>

All deferred income relates to grant income in the current or prior year.

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	17,857	41,636	(48,771)	(10,722)	-
Peaced Together	6,205	7,674	(15,361)	1,482	-
Prototypes CR	5,045	1,000	(2,772)	-	3,273
NCIL	-	10,000	(2,226)	-	7,774
Neighbourhood Team	-	-	-	17,611	17,611
	<u>29,107</u>	<u>60,310</u>	<u>(69,130)</u>	<u>8,371</u>	<u>28,658</u>
General funds					
General Funds	148,568	73,942	(96,843)	(8,371)	117,296
	<u>177,675</u>	<u>134,252</u>	<u>(165,973)</u>	<u>-</u>	<u>145,954</u>
Restricted funds					
Neighbourhood Team CR	4,819	128,448	(120,319)	-	12,948
Peaced Together Lancaster Grant	-	1,250	(1,250)	-	-
Health Funds	-	17,055	(11,988)	-	5,067
	<u>4,819</u>	<u>146,753</u>	<u>(133,557)</u>	<u>-</u>	<u>18,015</u>
Total of funds	<u><u>182,494</u></u>	<u><u>281,005</u></u>	<u><u>(299,530)</u></u>	<u><u>-</u></u>	<u><u>163,969</u></u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	18,823	99,944	(100,910)	-	17,857
Peaced Together	5,700	8,051	(5,246)	(2,300)	6,205
Health Inequalities Fund	53,092	-	(52,854)	(238)	-
Cost of Living Fund	76,740	255,750	(308,109)	(24,381)	-
Prototypes CR	-	5,801	(756)	-	5,045
	<u>154,355</u>	<u>369,546</u>	<u>(467,875)</u>	<u>(26,919)</u>	<u>29,107</u>
General funds					
General Funds - all funds	141,230	52,966	(72,632)	27,004	148,568
	<u>295,585</u>	<u>422,512</u>	<u>(540,507)</u>	<u>85</u>	<u>177,675</u>
Restricted funds					
Neighbourhood Team CR	17,237	105,223	(117,641)	-	4,819
Lankelly Chase BD Collective	6,490	-	(6,490)	-	-
Lankelly Disruptive Explorers	2,413	-	(2,413)	-	-
Peaced Together Lancaster Grant	-	15,000	(15,000)	-	-
Health Funds	-	131,516	(131,431)	(85)	-
	<u>26,140</u>	<u>251,739</u>	<u>(272,975)</u>	<u>(85)</u>	<u>4,819</u>
Total of funds	<u>321,725</u>	<u>674,251</u>	<u>(813,482)</u>	<u>-</u>	<u>182,494</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

Unrestricted/Designated Funds:

Designated B&D Social Infrastructure - This grant runs from July – June each year and so the budget for this project runs across the financial year July 23 - June 24 and was fully expended

Designated Peaced Together - is funding to be used specifically for the Peaced Together project for both salary and other project costs.

Designated Health Inequalities Fund & Designated Cost of Living Fund - These contracts were budgeted across the year Oct 22 – Sept 23. We have expended the full amount within the prior period ending 31 March 2024.

Designated Prototypes CR - We have secured some funding to do work which enables residents to have their own ideas to work within and for the community, if successful the learning from these are then cascaded out, each group sets their own mini budget and works within it, for example Wheels in Motion, a chair based exercise group was set up from this funding when a disabled resident wanted to find a way to exercise from her wheelchair.

Designated Neighbourhood Community Infrastructure Levy (NCIL) - £10,000 grant awarded to Community Resources for weekly chair exercise classes from London Borough of Barking & Dagenham Neighbourhood Community Infrastructure Levy fund.

Restricted Funds:

Health Funds is continuing as a small contract through the connect programme that works with other organisations on health outcomes in the borough, this should be full expended by the end of the financial year.

Neighbourhood Team CR - This is a combination of 3 grants (Mercers, Tudor and Trusthouse) that run across financial years. These restricted funds were budgeted to be spent in full by the end of the year 23-24 however small extensions were granted during this year for us to be able to continue, these will we expended by September 25.

Peaced Together Lancaster - Final year of a 3 year grant for £15,000 for the work of Peaced Together from Lancaster Foundation.

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	183,802	56,047	239,849
Creditors due within one year	(37,848)	(38,032)	(75,880)
Total	145,954	18,015	163,969

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2025

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	228,918	115,671	344,589
Creditors due within one year	(51,243)	(110,852)	(162,095)
Total	<u>177,675</u>	<u>4,819</u>	<u>182,494</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	<u>(18,525)</u>	<u>(139,231)</u>
Adjustments for:		
Dividends, interests and rents from investments	(5,740)	(7,857)
(Increase) in debtors	8,305	(27,073)
Increase/(decrease) in creditors	(86,215)	88,210
Net cash used in operating activities	<u>(102,175)</u>	<u>(85,951)</u>

16. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	218,414	314,849
Total cash and cash equivalents	<u>218,414</u>	<u>314,849</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

17. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	314,849	(96,435)	218,414
	<u>314,849</u>	<u>(96,435)</u>	<u>218,414</u>

18. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,385 (2024: £1,636). Contributions totaling £Nil were payable to the Charity at the Balance sheet date and are included in debtors (2024: £Nil).

19. Related party transactions

One of the Trustees; John Singleton, served as a Trustee of Lifeline Community Projects (LCP) and a director of Lifeline Enterprises (LE) and Valence Group Ltd during the financial year, on 3 February 2025 John Singleton resigned as a Trustee of Community Resources for Change.

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions.

During the year the Charity had the following transactions with of Lifeline Community Projects (LCP):

- Paid expenditure to LCP totalling £4,541 (2024: £12,119).
- Expenses were recharged from LCP totalling £7,920 (2024: £1,250)
- At the balance sheet date CRC owed LCP £Nil (2024: £807)

During the year the Charity had the following transactions with Valence Group Ltd (VGL):

- Paid expenditure to VGL totalling £4,491 (2024: £4,277).
- At the Balance sheet date there were no balances outstanding between CRC and VGL (2024: £Nil).

During the year, the Charity had the following transactions with Care City Innovation C.I.C. (CCI):

- Paid expenditure to CCI totalling £Nil (2024: £100,000).
- Expenses were recharged from CCI totalling £Nil (2024: £14,196).
- At the balance sheet date CCI owed CRC £Nil (2024: £14,196).

There were no other related party transactions in the current or prior year.

COMMUNITY RESOURCES FOR CHANGE

England & Wales - Charity number 1140209

Accounts

Registered number: 05702090
Charity number: 1140209

Community Resources for Change
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2024

Community Resources for Change
(A company limited by guarantee)

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Community Resources for Change
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2024

Trustees

Avril McIntyre (resigned 19 February 2024)
Sally Dixon
Rachel Wright
John Singleton
Nzilani Kaunda

Company registered number

05702090

Charity registered number

1140209

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Accountants

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner

Lucy Hammond BSc FCA DChA
Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Community Resources for Change
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Community Resources for Change for the period 1 April 2023 to 31 March 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- The advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- The relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- The provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public.
- The benefits relate closely to the charitable objectives.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Objectives and activities (continued)

Achievements and performance

a. Review of activities

Activity Report

The work of Community Resources has gone from strength to strength this year with new levels of engagement with a range of participants, secured funding which ensures the work is sustainable and a growing number of volunteers. The reach both within the local Barking & Dagenham area and wider through Peaced Together is significant and it is a charity that demonstrates strong local connection with a strategic influence, shaping the landscape of the local social sector. We are grateful to our funders for the ongoing support, Barking & Dagenham Council, Mercers Charitable Foundation, Garfield Weston Foundation and Trusthouse Charitable Foundation, Lancaster Foundation Grant and Tudor Trust.

The budget for 2023 to 2024 was forecast to have a deficit of £34k but due to significant additional funds being sourced during the year, we were able to transfer an additional £27k into free reserves at the year end. We will actively pursue funding as we recognise that most of the current funding ends in the next financial year. We are confident that with the excellent work happening across the charity that we will be able to secure the necessary funds.

Neighbourhood Team

Continuing activities

The work continues to attract healthy numbers. The most popular activities have been:

- Wednesday lunch club with up to 45 people coming each week. Often these are older people, some of whom tell us that it is the only hot meal they have in the week and the only time they really get to socialise with others.
- Warm Welcome session which has attracted 40 to 50 parents and children each Monday evening. This surprised us as the aim was to ease the burden on families by providing a warm space during the coldest months, however we have had more people coming during this milder winter than we did last year when it was much colder. People told us that they just appreciate the opportunity to be with others and for their children to have fun and a hot meal.
- Tots and Tinies which is always very busy with 25+ mums and children. Visitors comment on the welcoming atmosphere of the group, in fact a woman who runs her own sessions in Dagenham couldn't believe how the mums talk to each other instead of sitting on their phones the whole time. She asked Mara how she does it and Mara was able to explain our ethos and values to her.
- Mums' well-being group which has now been going for just over a year and seems to be expanding weekly with up to 23 mums plus children. The team has gone through prototype training via BD_Collective and this has helped them to think strategically about how to develop and evaluate the group.
- Andrew's Corner furniture shop continues to be a surprisingly popular drop-in space with 20+ people coming when it's open (which is currently twice a week).

New activities

- Wheels in Motion:

This chair-based exercise class was set up by Tracy Brace who wanted to find a way of exercising that would accommodate her wheelchair. We have supported her by applying for funding and have employed a qualified instructor. Up to 16 people attend every week.

- Finding Solutions:

Although not a brand new activity, we haven't run this for a while. We've been really pleased that it has been very

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

well attended – around 17-18 people a week.

Training

- Family Support Training (Trusthouse Funding):

We are about to train our second group of women - having started with 7 in last year's group, we are inviting another 9 to join. This is really exciting as it's a mixture of church women and those who have come through activities at Castle Point over the last year. It's a great opportunity to explore our values with those who are new to our way of working.

- Volunteers:

There are around 40 volunteers at the moment. They are involved in helping in the kitchen, cleaning, picking up food, running and supporting various groups. Marisa ensures they are being trained, understand our values and get the support they need.

Connection

Friendships continue to be built and also continue outside Castle Point with some people meeting up for coffee, lunch etc. Several people also come on a Sunday to the church meeting and are starting to get to know others. Comments from our visitors' book:

'I love Castle Point because everyone is so friendly and make you feel so welcome and are always helpful'
'Always there if you have a problem like one big happy family. Nothing is too much trouble and we all help each other with all sorts of issue and the food ain't bad (thank you Ellie) Ha ha!'

'Since I joined the Castle Point team in 2015 I was a bit nervous of everybody but everyone welcomed me. They helped me to get my confidence back. I like helping Eli out in the kitchen, - she relies on me sometimes. If I've got problems I can talk to someone here. If I've got something going on they help me'.

'Castle Point is a great place to be. I have made friends there. I never had friends before I went there.'

One-to-one support

This remains a key (and challenging) part of our work.

Our support team do a great job in liaising with services and are often able to get breakthrough in situations that have seemed immovable. Housing continues to be a particularly difficult issue for people to navigate but people also often ask for help with applying for benefits, looking for employment, writing to the Home Office, phoning about healthcare appointments etc. This unseen work all takes a lot of time and energy but is also often very rewarding. For example, one woman was referred to us by a midwife and we have been there consistently with her since before her son's birth, assisting with her home office application, helping with clothes for the baby, food and other practical support. She has found friends and a new family with us and recently joined in with the baby thanksgiving at church. She is very moved by the support she receives and says watching how we work gives her the desire to find her own sense of purpose.

Our family support workers spend a lot of time supporting mums (particularly those who have moved here from other countries) with parenting issues, healthy eating concerns etc. The 'Amazing Mums' group (for women who have autistic children) has developed, with her help, into a mutually supportive group where they can discuss their concerns and offer advice from their own experience.

Articulating who we are

Dr Anne Smith was seconded to us from FaithAction until the end of March and helped us identify key reasons for why our work is successful. She has produced a document, Community Resources: why does it work? We expect to be able to use this to talk and write more effectively about our approach.

Community Resources for Change
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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Dr Smith also brought together a focus group to re-design our evaluation questionnaire which had previously been too wordy for those with literacy problems or English as an additional language. It is now much simpler and user-friendly.

Peaced Together

Peaced Together continues to grow with constant new interest although for various reasons some of our trained locations are no longer maintaining their licence, we have 37 current licences and a further two who have been trained but not quite managed to get up and running. In addition to this we are currently training one more location which will be our first in Manchester. We have also been running training to expand some current teams as well as training two of our team with the Creative English support materials enabling them to deliver Peaced Together to those who have English as an additional language.

We are coming to the end of our funding and have submitted several applications which have not been successful, still waiting on the outcome for one of them. We are running a pilot for a new follow-on course which is focused on people wanting to explore their faith, hoping to roll this out through our current locations. Many partners we work with are churches and they are interested in this new programme. We have applied for funding specifically for this and will hear if that has been successful at the end of April.

The Peaced Together team has reduced this year with admin currently being covered by one part-time team member, we need to secure further funding in order to employ additional support and expand the team. Over the last year we have delivered 26 courses to 184 participants (we have not yet received all our annual returns, so these numbers are likely to increase). Since Peaced Together started in 2012 we have delivered 273 courses to 2,009 participants.

Localities

Community Resources continued in its role as convenor and host of the community locality lead organisations, with Barking & Dagenham GP Health Inequality Leads, NELFT Locality Leads, Mental health practitioners, LBBB's Participation and Engagement, Housing and Community Solutions teams and CAB. The Community Locality Leads programme was initiated in October 2022. The model was underpinned by a learning programme, supported by a learning partner, Ratio, and utilising funding secured by the NE London ICB to address health inequalities, combined with funding from LBBB to address the cost-of-living crisis. The proof-of-concept year set out to discover how best to build an asset-based, community infrastructure in addressing the challenges of residents facing health inequalities and the impact of the cost of living crisis.

During 23-2024, the five organisations collectively spoke to 3,596 local residents, produced a 4-episode podcast called 'friends and purpose', and created six locality maps which together highlight 775 connecting places across the borough. At the time of writing these have collectively gained just under 25,000 hits online. 93% of these came from just one locality where, following 'prototyping training*' a group of residents have been testing how to link local people to safe, connecting places. Community Resources trained 17 community groups in the art of 'prototyping' – learning to identify the question which they want to try to solve, testing different solutions, evaluating their effectiveness, and adapting accordingly.

The work was extended for four months to January 2024 after the first year's funding came to an end at the end of September 2023. During this period, external evaluators, Collaborate, were commissioned to evaluate the first year's work, to support the development of the model from the learning gleaned from the first year. From February 2024 a further 'transition' phase was funded, with Community Resources leading on gaining the input from wider networks of VCFSE organisations into phase 2 of the model; in particular adapting the model to centralise the establishment of locality networks.

Connection Catalysts

In September 2023 Community Resources partnered with Care City on behalf of the BD Collective to lead a piece of work which brought together three strands of funding designed to address the health impacts of social

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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

isolation on those who are discharged from hospital without the support of family and friends.

B&D's Place based Partnership and Health and Wellbeing Board Committee in Common agreed to release funds from the Ageing Well Programme, the Better Care Fund and the Clinically Extremely Vulnerable Fund to the BD Collective to support a programme of work underpinned by learning. The programme was set up to discover and test how support, and 'alongside' friendships can improve people's health and well-being, prevent people returning to hospital and create environments for people to flourish and contribute to their community outside a service model.

The work is being completed in two phases:

- Phase 1, between September 2023 and April 2024, was for discovery and design.
- Phase 2, between May 2024 to 31st May 2025, will be for learning and delivery.

Phase 1 was built on work that has been done in recent years to understand why Barking and Dagenham has the 2nd highest rate of loneliness across the capital, and to design something different.

Phase 1 interviews with people who have been in this isolated place have revealed ambitions that grow as an individual recognises, appreciates the power of strong relationships, and wants them for themselves - eventually leading to reciprocation and a contribution to the wider community. For example, from those who start to invite other people who they know are isolated to join in, to leading an exercise class (Wheels in Motion) for those who are in a similar situation to themselves.

Phase one has also uncovered the importance of working with people to help them build their agency to address 'root causes' in their lives and recognise that people experiencing isolation are also frequently experiencing new transitions and complexity.

BD_Collective.

The work of BD_Collective continues, and is now in its final year with Community Resources as the secretariat. Over the last year, there has been considerable work done around the future of the Collective to ensure the transition from Community Resources is effective. A team of 12 member organisations have been shaping the plan to create a Community Benefit Society (CBS) for the ongoing work. This has now been agreed in consultation with the wider Collective membership. The social infrastructure contract which has funded BD_Collective to date is being retendered in April. The staff team will continue until the end of the current contract, July 2024 and then be TUPed to the new entity.

Activity of the Collective this year has been focused on the building of the 7 active networks and supporting the consortia programmes that have developed. In addition, the first consortia led community building was established at Heath Park. This is a partnership of 3 core organisations and a great opportunity to demonstrate the impact of a consortia model. We anticipate many more developing in the future. The £95k Community Chest fund, focused on social prescribing, was managed and distributed by a steering group established from Collective membership and distributed using participatory methods.

The process for Network development has been improved and simplified by a small group of member organisations. The Little Box and Big Box still exist but the process is now much simpler.

BD_Collective hosted 2 events Together We Lead which brought in high profile external speakers alongside local practitioners to explore the significance of civil society. These were well attended and increased the profile of BD_Collective beyond Barking & Dagenham.

As well as the above, BD_Collective has convened around 12 briefing meetings about funding opportunities for local organisations, provided representation through members at 14 different boards/committees and been part of 5 strategy workstreams with statutory partners.

Communication has continued to be a mix of e-bulletins and the Discourse platform. We have seen a marked increase in the use of the platform over the last year.

Community Resources for Change
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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Future plans

The work of Community Resources, especially in Barking & Dagenham has grown considerably and we will build further on this in the year ahead. The transition of BD_Collective secretariat will be a big change this year, but Community Resources will still be involved in the Collective activity as a member.

We have a small deficit of £56 projected for the coming year and we have already been active in seeking relevant funds to cover this and expand the work.

Financial review

a. Going concern

We currently have 3 applications in process for the ongoing work of the Neighbourhood team and Peaced Together and we are pursuing other avenues of funding for the shortfall in overheads and other costs. The Trustees reviewed the financial position at the meeting in July and agreed to review the financial position again in September following the outcome of these applications. We will review the need for redundancy at this point to ensure we do not incur additional staff costs post December as required. There has recently been an award of £19,694 towards costs for this team. We are ensuring all expenditure is monitored carefully for all departments. Costs are being cut where possible.

On this basis the Trustees are confident that the charity is still a going concern. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80k. At present the Charity holds sufficient reserves to exceed this target.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

c. Results for the year

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £4,819 (2023: £26,140) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

Whilst the Charity has a deficit of £139,231 in the financial year 2023 to 2024, (2023: Surplus of £120,676), there were free reserves of £295,585 carried forward from the prior year leaving balance of free reserves of £177,675 at 31 March 2024. This enables Community Resources to continue to function as a going concern.

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Trustees' report (continued)
for the year ended 31 March 2024

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee, as well as registered charity and as such is a non-profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

Plans for future periods

We recognise that our website is very out of date and have relied on pro-bono support to get that developed. However, we recognise this is now a priority and will invest some of this year's surplus in making sure that effectively represents our work.

We have the opportunity to second Dr Anne Smith for a day a week over the next year from FaithAction to support us with how we measure impact. Anne has extensive experience of developing effective ways to measure connection and belonging and we expect this to be a significant investment both to understand why what we do is so successful as well as support with future funding applications.

Funds held as custodian

On occasion the Charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of financial activities; any money that has not been distributed by the year end is recognised as a creditor.

The Charity acted as an agent for Lankelly Chase, and in that capacity held £2,119 of funds at 31 March 2023. During the financial year 2023 to 2024 funds of £2,119 were paid out, leaving a zero balance at 31 March 2024.

Community Resources for Change
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Trustees' report (continued)
for the year ended 31 March 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 22 August 2024
on their behalf by:

and signed



Sally Dixon
Trustee

Community Resources for Change
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2024

Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:


1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Community Resources for Change
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Independent examiner's report (continued)
for the year ended 31 March 2024

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Lucy Hammond

Dated: 2 September 2024

BSc FCA DChA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Community Resources for Change
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	22,985	251,739	274,724	483,657
Charitable activities	5	391,670	-	391,670	450,937
Investments	6	7,857	-	7,857	2,371
Total income		422,512	251,739	674,251	936,965
Expenditure on:					
Charitable activities	7	540,507	272,975	813,482	816,289
Total expenditure		540,507	272,975	813,482	816,289
Net (expenditure)/income		(117,995)	(21,236)	(139,231)	120,676
Transfers between funds	13	85	(85)	-	-
Net movement in funds		(117,910)	(21,321)	(139,231)	120,676
Reconciliation of funds:					
Total funds brought forward		295,585	26,140	321,725	201,049
Net movement in funds		(117,910)	(21,321)	(139,231)	120,676
Total funds carried forward		177,675	4,819	182,494	321,725

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)
Registered number: 05702090

Balance sheet
as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Current assets			
Debtors	11	29,740	2,667
Cash at bank and in hand		314,849	392,943
		<u>344,589</u>	<u>395,610</u>
Creditors: amounts falling due within one year	12	(162,095)	(73,885)
Net current assets		<u>182,494</u>	321,725
Total net assets		<u><u>182,494</u></u>	<u><u>321,725</u></u>
Charity funds			
Restricted funds	13	4,819	26,140
Unrestricted funds	13	177,675	295,585
Total funds		<u><u>182,494</u></u>	<u><u>321,725</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
22 August 2024 and signed on their behalf by:



Sally Dixon
Trustee

The notes on pages 15 to 28 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	16	(85,951)	69,123
Cash flows from investing activities			
Dividends, interests and rents from investments	6	7,857	2,371
Net cash provided by investing activities		7,857	2,371
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year	18	(78,094)	71,494
Cash and cash equivalents at the beginning of the year	17	392,943	321,449
Cash and cash equivalents at the end of the year	17	314,849	392,943

The notes on pages 15 to 28 form part of these financial statements

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. General information

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Resources for Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Government grants

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

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Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	4,738	-	4,738	41
Grants	18,247	251,739	269,986	483,616
	<u>22,985</u>	<u>251,739</u>	<u>274,724</u>	<u>483,657</u>
Total 2023	<u>122,085</u>	<u>361,572</u>	<u>483,657</u>	

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	391,670	391,670	450,937
	<u>391,670</u>	<u>391,670</u>	
Total 2023	450,937	450,937	
	<u>450,937</u>	<u>450,937</u>	

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	7,857	7,857	2,371
	<u>7,857</u>	<u>7,857</u>	
Total 2023	2,371	2,371	
	<u>2,371</u>	<u>2,371</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	540,507	272,975	813,482	816,289
	<u>540,507</u>	<u>272,975</u>	<u>813,482</u>	
Total 2023	451,996	364,293	816,289	
	<u>451,996</u>	<u>364,293</u>	<u>816,289</u>	

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2024

8. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	807,359	6,123	813,482	816,289
Total 2023	810,067	6,222	816,289	

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	143,672	143,672	124,869
Property costs	20,297	20,297	18,532
Business development	24,923	24,923	91,884
Communication, marketing and administration	69,162	69,162	61,684
Project delivery costs	549,305	549,305	503,279
Repayments to funders	-	-	9,819
	807,359	807,359	810,067
Total 2023	810,067	810,067	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination fees	1,980	1,980	1,950
Professional fees	4,143	4,143	4,272
	6,123	6,123	6,222
Total 2023	6,222	6,222	

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Notes to the financial statements
for the year ended 31 March 2024

9. Staff costs

	2024	2023
	£	£
Wages and salaries	142,036	123,912
Pension costs	1,636	957
	<u>143,672</u>	<u>124,869</u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
	11	11
	<u>11</u>	<u>11</u>

The average headcount expressed as full-time equivalents was:

	2024	2023
	No.	No.
	3	3
	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £47,480 (2023: £38,221).

10. Trustees' remuneration and expenses

During the year, one Trustee, Sally Dixon, received remuneration and benefits in her role as a project co-ordinator, as follows:

		2024	2023
		£	£
Sally Dixon	Remuneration	14,407	11,933
	Pension contributions paid	214	171

During the year ended 31 March 2024, expenses totalling £1,323 were reimbursed or paid directly to 1 Trustee (2023 - £637 to 1 Trustee).

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Notes to the financial statements
for the year ended 31 March 2024

11. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	27,093	125
Prepayments	2,647	2,542
	29,740	2,667

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,728	588
Other taxation and social security	2,417	982
Other creditors	628	3,255
Accruals and deferred income	157,322	69,060
	162,095	73,885

	2024	2023
	£	£
Deferred income at 1 April 2023	36,826	-
Resources deferred during the year	74,026	36,826
Deferred income at 31 March 2024	110,852	36,826

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	18,823	99,944	(100,910)	-	17,857
Peaced Together	5,700	8,051	(5,246)	(2,300)	6,205
Health Inequalities Fund	53,092	-	(52,854)	(238)	-
Cost of Living Fund	76,740	255,750	(308,109)	(24,381)	-
Prototypes CR	-	5,801	(756)	-	5,045
	<u>154,355</u>	<u>369,546</u>	<u>(467,875)</u>	<u>(26,919)</u>	<u>29,107</u>
General funds					
General Funds - all funds	141,230	52,966	(72,632)	27,004	148,568
	<u>141,230</u>	<u>52,966</u>	<u>(72,632)</u>	<u>27,004</u>	<u>148,568</u>
Total Unrestricted funds	<u>295,585</u>	<u>422,512</u>	<u>(540,507)</u>	<u>85</u>	<u>177,675</u>
Restricted funds					
Neighbourhood Team CR	17,237	105,223	(117,641)	-	4,819
Lankelly Chase BD Collective	6,490	-	(6,490)	-	-
Lankelly Disruptive Explorers	2,413	-	(2,413)	-	-
Peaced Together Lancaster Grant	-	15,000	(15,000)	-	-
Health Funds	-	131,516	(131,431)	(85)	-
	<u>26,140</u>	<u>251,739</u>	<u>(272,975)</u>	<u>(85)</u>	<u>4,819</u>
Total of funds	<u><u>321,725</u></u>	<u><u>674,251</u></u>	<u><u>(813,482)</u></u>	<u><u>-</u></u>	<u><u>182,494</u></u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	45,804	-	(125,460)	98,479	18,823
Peaced Together	-	-	-	5,700	5,700
Health Inequalities Fund	-	-	-	53,092	53,092
Cost of Living Fund	-	-	-	76,740	76,740
	<u>45,804</u>	<u>-</u>	<u>(125,460)</u>	<u>234,011</u>	<u>154,355</u>
General funds					
General Funds	<u>126,384</u>	<u>575,393</u>	<u>(326,536)</u>	<u>(234,011)</u>	<u>141,230</u>
Total Unrestricted funds	<u>172,188</u>	<u>575,393</u>	<u>(451,996)</u>	<u>-</u>	<u>295,585</u>
Restricted funds					
The Corner Coffee Shop Grants	9,819	-	(9,819)	-	-
Valence Park	8,152	-	-	(8,152)	-
Lankellychase BD Collective	10,890	-	(4,400)	-	6,490
Lankelly Chase - Ratio	-	30,000	(30,000)	-	-
Neighbourhood Network BD Lottery	-	52,700	(52,700)	-	-
Lankelly Disruptive Explorers	-	113,543	(111,130)	-	2,413
Lankelly Chase Social Isolation	-	20,000	(20,000)	-	-
Peaced Together Lancaster Grant	-	15,000	(15,000)	-	-
Neighbourhood Team CR	-	130,329	(121,244)	8,152	17,237
	<u>28,861</u>	<u>361,572</u>	<u>(364,293)</u>	<u>-</u>	<u>26,140</u>
Total of funds	<u>201,049</u>	<u>936,965</u>	<u>(816,289)</u>	<u>-</u>	<u>321,725</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

Unrestricted/Designated Funds:

Unrestricted Cost of Living Fund - this relates to an LBBB contract to provide funding for local organisations to support residents in Barking and Dagenham. Community Resources acted as the contract manager and lead partner for the programme. It ran from October 22 to January 24. The contract has now finished and the surplus funds from the contract have been transferred to general funds.

Designated B&D Social Infrastructure - This grant runs from July – June each year and so the budget for this project runs across the financial year Jul 23 - Jun 24. We will have expended the grant by the end of June 2023.

Designated Peaced Together Lancaster Foundation Grant - is funding to be used specifically for the Peaced Together project for both salary and other project costs.

Designated Health Inequalities Fund & Designated Cost of Living Fund - These contracts were budgeted across the year Oct 22 – Sept 23. We have expended the full amount within that period.

Designated Prototypes CR - We have secured some funding to do work which enables residents to have their own ideas to work within and for the community, if successful the learning from these can be then cascaded out, each group sets their own mini budget and works within it, for example Wheels in Motion, a chair based exercise group was set up from this funding when a disabled resident wanted to find a way to exercise from her wheelchair.

Restricted Funds:

Reaching Communities is a restricted fund which is specifically for Community Hub activities.

Lancaster Foundation is a restricted fund that was formed upon the receipt of grant funding to be used for the Peaced Together project for both salary and project specific costs.

The Corner Shop Coffee Grant - was originally for the development of the Corner Coffee shop to provide an excellent local place for people to connect, unfortunately the development of the project was halted and the funds were fully repaid to the funder.

The Health at the Hub fund is a small contract to deliver exercise activities.

Valence Park - is an activation programme to network and engage people in the local community to use their local park, due to Covid this was suspended. During the year, discussions were held with the funder, and it was agreed with the funder that the surplus funds could be used by the Neighbourhood Team for local project expenses.

Lankellychase Disruptive Explorers - This fund was for expenses relating to a group of organisations coming together to explore solutions to poverty in Barking & Dagenham. The balance has now been transferred to BD Giving, a local charity who is now leading on this work.

Lankelly Social Isolation was a grant with an open-ended end point. It was for small organisations in Barking & Dagenham to develop projects relating to social isolation. The grant was fully expended during the 22 to 23 financial year.

Neighbourhood Team CR - This is a combination of 3 grants (Mercers, Tudor and Trusthouse) that run across financial years. These restricted funds are budgeted to be spent in full by the end of the year (23-24).

Lankellychase - this was a small surplus for a grant received from Lankelly Chase Foundation to support local community based activities. The project is now concluded. Lankelly Chase – Ratio – This was a grant wholly expended on learning partnership activities provided by Ratio for the Barking and Dagenham Social Infrastructure project.

Neighbourhood Network BD Lottery - Community Resources acted as the managing agent for this grant from the National Lottery for Barking and Dagenham Social Infrastructure, the full amount of funds were expended during the 22 to 23 financial year.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	154,355	369,546	(467,875)	(26,919)	29,107
General funds	141,230	52,966	(72,632)	27,004	148,568
Restricted funds	26,140	251,739	(272,975)	(85)	4,819
	<u>321,725</u>	<u>674,251</u>	<u>(813,482)</u>	<u>-</u>	<u>182,494</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	45,804	-	(125,460)	234,011	154,355
General funds	126,384	575,393	(326,536)	(234,011)	141,230
Restricted funds	28,861	361,572	(364,293)	-	26,140
	<u>201,049</u>	<u>936,965</u>	<u>(816,289)</u>	<u>-</u>	<u>321,725</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	228,918	115,671	344,589
Creditors due within one year	(51,243)	(110,852)	(162,095)
Total	<u>177,675</u>	<u>4,819</u>	<u>182,494</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	356,101	39,509	395,610
Creditors due within one year	(60,516)	(13,369)	(73,885)
Total	<u>295,585</u>	<u>26,140</u>	<u>321,725</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>(139,231)</u>	<u>120,676</u>
Adjustments for:		
Dividends, interests and rents from investments	(7,857)	(2,371)
(Increase) in debtors	(27,073)	(67)
Increase/(decrease) in creditors	88,210	(49,115)
Net cash provided by/(used in) operating activities	<u>(85,951)</u>	<u>69,123</u>

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	314,849	392,943
Total cash and cash equivalents	<u>314,849</u>	<u>392,943</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

18. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	392,943	(78,094)	314,849
	<u>392,943</u>	<u>(78,094)</u>	<u>314,849</u>

19. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,636 (2023: £957). Contributions totaling £Nil were payable to the Charity at the Balance sheet date and are included in debtors (2023: £Nil).

20. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancelable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	-	11,667
	<u>-</u>	<u>11,667</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

21. Related party transactions

One of the Trustees; John Singleton, served as a Trustee of Lifeline Community Projects (LCP) and a director of Lifeline Enterprises (LE) and Valence Group Ltd during the financial year.

Avril McIntyre is a Trustee of both Lifeline Church and Lifeline Network International, and a director of Valence Group Ltd and Care City Innovation C.I.C..

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions.

During the year the Charity had the following transactions with of Lifeline Community Projects (LCP):

- Paid expenditure to LCP totalling £12,119 (2023: £4,052).
- Expenses were recharged from LCP totalling £1,250 (2023: £3,435)
- At the balance sheet date CRC owed LCP £807 (2023: £191).

During the year the Charity had the following transactions with Lifeline Church (LC):

- Paid expenditure to LC totalling £32,125 (2023: £19,844).
- Expenses were recharged from LC totalling £6,820 (2023: £937).
- At the balance sheet date LC owed CRC £3,332 (2023: £Nil).

During the year the Charity had the following transactions with Lifeline Network International (LNI):

- Paid expenditure to LNI totalling £10,654 (2023: £6,944).
- Expenses were recharged from LNI totalling £193 (2023: £126).
- At the Balance sheet date there were no balances outstanding between CRC and LNI (2023: £Nil).

During the year the Charity had the following transactions with Valence Group Ltd (VGL):

- Paid expenditure to VGL totalling £4,277 (2023: £Nil).
- At the Balance sheet date there were no balances outstanding between CRC and VGL (2023: £Nil).

During the year, the Charity had the following transactions with Care City Innovation C.I.C. (CCI):

- Paid expenditure to CCI totalling £100,000 (2023: £Nil).
- Expenses were recharged from CCI totalling £14,196 (2023: £Nil).
- At the balance sheet date CCI owed CRC £14,196 (2023: £Nil).

During the year, the Charity had the following transactions with Avril McIntyre (Trustee):

- Paid expenditure totalling £1,457 (2023: £852).
- Expenses were recharged totalling £134 (2023: £215).
- At the Balance sheet date there were no balances outstanding between CRC and AM (2023: £Nil).

During the year, the Charity had the following transactions with Judi Singleton, a daughter in law of a Trustee; John Singleton. Judi is a Pilates instructor and is hired to work on a sessional basis.

- Paid expenditure totalling £1,110 (2023: £175).
- Expenses were recharged from £690 (2023: £360).
- At the balance sheet date Judi Singleton owed CRC £315 (2023: £Nil).

Elsbeth Paisley, a former Trustee of CRC, now works on a contractual basis for CRC, her role is developing the health offer within the borough.

COMMUNITY RESOURCES FOR CHANGE

England & Wales - Charity number 1140209

Accounts

Registered number: 05702090
Charity number: 1140209

Community Resources for Change
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2023

Community Resources for Change
(A company limited by guarantee)

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Community Resources for Change
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2023

Trustees

Avril McIntyre
Sally Dixon
Rachel Wright
John Singleton
Elspeth Paisley (resigned 9 August 2022)
Nzilani Kaunda (appointed 9 February 2023)

Company registered number

05702090

Charity registered number

1140209

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner

Susan Robinson BA FCA FCIE DChA
Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Community Resources for Change
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Community Resources for Change for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- the advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits.
- Benefits are to the public or a section of the public.
- The benefits relate closely to the charitable objectives.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance

a. Review of activities

Activity Report

The work of Community Resources has gone from strength to strength this year with new levels of engagement with a range of participants, secured funding which ensures the work is sustainable and a growing number of volunteers. The reach both within the local Barking & Dagenham area and wider through Peaced Together is significant and it is a charity that demonstrates strong local connection with a strategic influence, shaping the landscape of the local social sector. We are grateful to our funders for the ongoing support; Barking & Dagenham Council, Mercers Charitable Foundation, Garfield Weston Foundation and Trusthouse Charitable Foundation.

The budget for 2023-24 is breakeven and so we are pleased to note that we have been able to transfer a further £20,000 into reserves from this year's surplus. We will actively pursue funding as we recognise that most of the current funding ends in the next financial year. We are confident that with the excellent work happening across the charity that we will be able to secure the necessary funds.

Peaced Together

We have seen a benefit with expanding the team with the new administration and communications support over this year. It has enabled us to delve further into data analysis and develop our impact report. The funding with the Lancaster Foundation, who have funded Peaced Together for nearly 6 years is due to end Dec 23 and we are being proactive in exploring additional funding sources next year. The income from licenses and training continues to support the work, but we do also need grant funding to meet the demands of new bases. We are also keen to find the resource to promote the Junior Peaced Together. We have trialed this in a few places and now have 6 license places but keen to widen sphere. We are in conversations with The Cinnamon network to run the Junior course as a separate project so that it can be promoted to a different audience, we are working out how to take that forward currently.

Successes:

We continue to see growth of the adult course and have constant interest from new Churches even with limited promotion. We are excited to be able to go back to Belfast in May for our first training there since the lockdown. A few of our locations want to expand their training to include the Peaced Together with creative English resources as there is a growth in the need for supporting women who have English as a second language. With the Ukraine war some of our Churches who didn't previously have this need have had an influx of those who could benefit from these resources. The Peaced Together course at our Dagenham base was run predominantly for Ukrainians and there are stories of how it has helped them process things and begin to find some peace.

Numbers: We have 50 locations who delivered at least one of our courses and currently there are 35 locations delivering one of our courses. To date the total number of courses is 231 and the total number of participants is 1,676.

Neighbourhood Team:

The work, previously known as Castle Point Hub, has grown and developed. We now call this team the Neighbourhood Team because since the pandemic, much of the work take place beyond our building in Dagenham. The activities continue to be mainly volunteer led, supported by the staff team and include:

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2023**

Achievements and performance (continued)

Family Support Training

We received funding from Trusthouse Charitable Foundation over 3 years to train 10 volunteers to support other families. We are currently training our first cohort of seven women. They include women who are dealing with their challenges in their own family situations and want to draw on these experiences to make a difference to others. Two of the women attend Tots and Tinies and have set up the Friday group for isolated mums (see below). We are drawing on our Open Doors experience of the last 20+ years and have developed 5 initial sessions looking at themes such as our values, belonging, teamwork, accountability. There is a real responsiveness to this training. The women attend consistently and are enthusiastic both during and after the sessions. They always take the notes and handouts away and tell us how they share these with family members and friends. It reminds us that what we take for granted is often fresh and new for others. One notable thing has been the increased liveliness of the whatsapp chat that they have set up for the Friday group. Since the session on how we can build belonging, these women have been even more proactive in using whatsapp to share photos, ask questions and advice and especially to arrange times to meet up with each other and encourage each other to come to the sessions.

Mums' group

A group of mums from Tots and Tinies started an additional group which runs on a Friday morning. They applied for funding from the Neighbourhood Networks initiative so that they could include activities such as Pilates for Mums and Tots, input from a nutritionist as well as some new equipment. The group is attracting around 20 mums with their babies and toddlers.

Increased 1:1/family support

We are finding ourselves increasingly involved in helping people navigate complex and stretched support systems. Housing is a particular issue – particularly for lone parents and their families who are finding themselves being evicted and having no way of finding affordable housing locally.

We continue to work closely with council departments as we demonstrate our long-term, consistent and reliable commitment to people in need. For example, the young Ukrainian man who was discovered sleeping in a tent in a local field. Many hours have been spent in helping him to stabilise his life – previously he had slipped through the gaps in the system at every turn. He has now secured his immigration status, housing and has enrolled on an engineering course and part-time work.

Expansion of food collection

We continue to collect food that would otherwise be wasted and this is a huge benefit to us in the kitchen and to people who are finding it difficult to make ends meet. One of our volunteers is particularly passionate about this and makes regular trips each week to collect. We are also trying to work with other voluntary groups by being part of BD Collective's food network to make this process more efficient to save time and wastage.

Kitchen team

This team has recently increased and there is a strong sense of ownership and camaraderie. We have noticed how Ely has grown in confidence as team leader and is more able to delegate as her team also develop their skills and confidence.

Greater sense of connection

People are meeting together outside of activities at Castle Point without the staff team initiating. We hear a lot of stories from people who tell us how they have found a place of belonging and friendship which they never had before.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2023**

Achievements and performance (continued)

Andrews Corner drop in

Each week we still see an average of 20 'walkins'. These are new people who pass by and pop in for the first time out of curiosity. After a few weeks we see these folk staying for a cup of tea and joining the regular posse that gather there. Our regulars bring tea bags and biscuits and help sort out the clothes and Hoover the floor. We get to know about their lives and sometimes have the opportunity to share stories and be part of their journey. Here's some quotes :

" I make friends here and have good conversations, otherwise I'd sit indoors alone "

"It's so good to get out and meet people"

" It's very central, easy to see and get into, also by bus. I look out of my window and I can see if its open"

" It's a friendly community building for everyone"

" people are curious as they walk by and then just come in, and next thing they are our friends"

Wider borough involvement

Joining the Dots group is continuing to bring voluntary sector organisations and council services together to find solutions to difficult situations. To increase its reach it will become part of the Localities work.

Community Resources has become a member of the new Faith Leaders Network and the Migrants Network.

BD_Collective

The work of BD_Collective continues and the extension of the infrastructure contract (Year 5) starts in July 2023. Looking towards the recommissioning of the contract next year, we are working with the Collective leadership team to establish it as an 'entity' that will be governed directly by members.

We have the final learning report from Ratio, our Learning and this will be followed up with 4 events in the early summer involving high profile speakers to stimulate the conversation around civil society leading the way in a broken system.

There have been many successes and the Collective has secured £2.2 million in commissioned contracts/grants over the last 2 years. This year, we have established the localities model commissioned by the Council through 2 different funds (Health Inequalities and cost of living support = £550,000). Community Resources is the lead organisation, co-ordinating a localised partnership approach with 5 social sector organisations leading the partnership. This has had a mixed success and there has been much learning both on how to really know what is happening in the localities, breaking down suspicions so that organisations are willing to work together and building effective partnerships. The Health Inequalities fund also commissioned £100,000 for a consortium of youth providers supporting young people with mental health issues, led by BDCVS and also £40,000 (match funded by the Council) for organisations offering support to people referred to social prescribing. In addition, the council commissioned BD_Collective to develop consortium for early help for families. £450,000 has been allocated, with a similar amount expected next year, for 7 providers to develop a community based model for early help. This is funded via the Department for Education, Start 4 Life fund.

There has been considerable activity around the 7 active networks and also BD_Collective has been exploring different models around asset transfer, capacity building for smaller organisations and consortia funding approaches.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2023**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80,000. At present the Charity holds sufficient reserves to exceed this target.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

c. Results for the year

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £26,140 (2022: £28,861) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

The Charity has a surplus of £120,676 (2022: £3,145). This enables Community Resources to continue to move towards a more sustainable future.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2023**

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee, as well as registered charity and as such is a non-profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

Plans for future periods

We recognise that our website is very out of date and have relied on pro-bono support to get that developed. However, we recognise this is now a priority and will invest some of this year's surplus in making sure that effectively represents our work.

We have the opportunity to second Dr Anne Smith for a day a week over the next year from FaithAction to support us with how we measure impact. Anne has extensive experience of developing effective ways to measure connection and belonging and we expect this to be a significant investment both to understand why what we do is so successful as well as support with future funding applications.

Funds held as custodian

On occasion the Charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of financial activities; any money that has not been distributed by the year end is recognised as a creditor.

The Charity acts as an agent for Lankelly Chase, and in that capacity held £4,317 of funds as at 31 March 2022. During the current financial year funds of £2,198 were paid out, leaving a balance of £2,119 to carry over at 31 March 2023.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

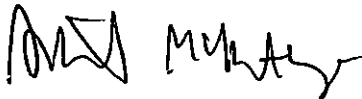
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on
on their behalf by:

17 July 2023

and signed



Avril McIntyre
Trustee

**Community Resources for Change
(A company limited by guarantee)**

**Independent examiner's report
for the year ended 31 March 2023**

Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

Community Resources for Change
(A company limited by guarantee)

Independent examiner's report (continued)
for the year ended 31 March 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Susan Robinson

Dated: 21 July 2023

BA FCA FCIE DChA

Kreston Reeves LLP

Chartered Accountants

Montague Place, Quayside

Chatham Maritime, Chatham

Kent, ME4 4QU

Community Resources for Change
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	122,085	361,572	483,657	265,051
Charitable activities	5	450,937	-	450,937	18,174
Investments	6	2,371	-	2,371	34
Total income		575,393	361,572	936,965	283,259
Expenditure on:					
Charitable activities	7,8	451,996	364,293	816,289	280,114
Total expenditure		451,996	364,293	816,289	280,114
Net movement in funds		123,397	(2,721)	120,676	3,145
Reconciliation of funds:					
Total funds brought forward		172,188	28,861	201,049	197,904
Net movement in funds		123,397	(2,721)	120,676	3,145
Total funds carried forward		295,585	26,140	321,725	201,049

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 28 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)
Registered number: 05702090

Balance sheet
as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Current assets			
Debtors	11	2,667	2,600
Cash at bank and in hand		392,943	321,449
		<u>395,610</u>	<u>324,049</u>
Creditors: amounts falling due within one year	12	(73,885)	(123,000)
Net current assets		<u>321,725</u>	<u>201,049</u>
Total net assets		<u><u>321,725</u></u>	<u><u>201,049</u></u>
Charity funds			
Restricted funds	13	26,140	28,861
Unrestricted funds	13	295,585	172,188
Total funds		<u><u>321,725</u></u>	<u><u>201,049</u></u>

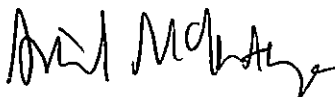
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
17 July 2023 and signed on their behalf by:



Avril McIntyre
Trustee

The notes on pages 14 to 28 form part of these financial statements.

**Community Resources for Change
(A company limited by guarantee)**

**Statement of cash flows
for the year ended 31 March 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	69,123	96,149
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	2,371	34
	<hr/>	<hr/>
Net cash provided by investing activities	2,371	34
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	71,494	96,183
Cash and cash equivalents at the beginning of the year	321,449	225,266
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	392,943	321,449
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 28 form part of these financial statements

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1. General information

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Resources for Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Government grants

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	41	-	41	8,164
Grants	122,044	361,572	483,616	256,699
Government grants	-	-	-	188
	<u>122,085</u>	<u>361,572</u>	<u>483,657</u>	<u>265,051</u>
Total 2022	<u>161,826</u>	<u>103,225</u>	<u>265,051</u>	

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	450,937	450,937	18,174
	<u>450,937</u>	<u>450,937</u>	<u>18,174</u>
Total 2022	<u>18,174</u>	<u>18,174</u>	

**Community Resources for Change
(A company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 March 2023**

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	2,371	2,371	34
Total 2022	34	34	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	451,996	364,293	816,289	280,114
Total 2022	164,557	115,557	280,114	

8. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	810,067	6,222	816,289	280,114
Total 2022	275,448	4,666	280,114	

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	124,869	124,869	150,849
Depreciation	-	-	279
Property costs	18,532	18,532	16,367
Business development	91,884	91,884	3,600
Communication, marketing and administration	61,684	61,684	48,462
Project delivery costs	503,279	503,279	55,722
Coffee shop running costs	-	-	169
Repayments to funders	9,819	9,819	-
	<u>810,067</u>	<u>810,067</u>	<u>275,448</u>
	<u>275,448</u>	<u>275,448</u>	
Total 2022			

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination fees	1,950	1,950	1,386
Professional fees	4,272	4,272	3,280
	<u>6,222</u>	<u>6,222</u>	<u>4,666</u>
	<u>4,666</u>	<u>4,666</u>	
Total 2022			

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

9. Staff costs

	2023	2022
	£	£
Wages and salaries	123,912	147,786
Social security costs	-	1,472
Pension costs	957	1,591
	<u>124,869</u>	<u>150,849</u>

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
	11	12
	<u>11</u>	<u>12</u>

The average headcount expressed as full-time equivalents was:

	2023	2022
	No.	No.
	3	4
	<u>3</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £38,221 (2022: £42,380).

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

10. Trustees' remuneration and expenses

During the year, one Trustee, Sally Dixon, received remuneration and benefits in her role as a project co-ordinator, as follows:

		2023	2022
		£	£
Sally Dixon	Remuneration	11,933	16,529
	Pension contributions paid	171	263

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Debtors

		2023	2022
		£	£
Due within one year			
Trade debtors		125	2,600
Prepayments		2,542	-
		<u>2,667</u>	<u>2,600</u>

12. Creditors: Amounts falling due within one year

		2023	2022
		£	£
Trade creditors		588	268
Other taxation and social security		982	335
Other creditors		3,255	4,729
Accruals and deferred income		69,060	117,668
		<u>73,885</u>	<u>123,000</u>

		2023	2022
		£	£
Deferred income at 1 April 2022		108,988	11,250
Resources deferred during the year		36,826	108,988
Amounts released from previous periods		(108,988)	(11,250)
Deferred income at 31 March 2023		<u>36,826</u>	<u>108,988</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	45,804	-	(125,460)	98,479	18,823
Peaced Together	-	-	-	5,700	5,700
Health Inequalities Fund	-	-	-	53,092	53,092
Cost of Living Fund	-	-	-	76,740	76,740
	<u>45,804</u>	<u>-</u>	<u>(125,460)</u>	<u>234,011</u>	<u>154,355</u>
General funds					
General Funds	126,384	575,393	(326,536)	(234,011)	141,230
	<u>172,188</u>	<u>575,393</u>	<u>(451,996)</u>	<u>-</u>	<u>295,585</u>
Restricted funds					
The Corner Coffee Shop Grants	9,819	-	(9,819)	-	-
Valence Park	8,152	-	-	(8,152)	-
Lankellychase BD Collective	10,890	-	(4,400)	-	6,490
LBBD Community Chest	-	88,518	(88,518)	-	-
Lankelly Chase - Ratio	-	30,000	(30,000)	-	-
Neighbourhood Network BD Lottery	-	52,700	(52,700)	-	-
Lankelly Disruptive Explorers	-	25,025	(22,612)	-	2,413
Lankelly Chase Social Isolation	-	20,000	(20,000)	-	-
Peaced Together Lancaster Grant	-	15,000	(15,000)	-	-
Neighbourhood Team CR	-	130,329	(121,244)	8,152	17,237
	<u>28,861</u>	<u>361,572</u>	<u>(364,293)</u>	<u>-</u>	<u>26,140</u>
Total of funds	<u><u>201,049</u></u>	<u><u>936,965</u></u>	<u><u>(816,289)</u></u>	<u><u>-</u></u>	<u><u>321,725</u></u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	51,963	99,879	(78,643)	(27,395)	45,804
General funds					
General Funds	106,320	80,155	(85,914)	25,823	126,384
Total Unrestricted funds	158,283	180,034	(164,557)	(1,572)	172,188
Restricted funds					
Reaching Communities	8,426	57,250	(67,248)	1,572	-
Lancaster Foundation Grant	-	15,000	(15,000)	-	-
The Corner Coffee Shop Grants	9,988	-	(169)	-	9,819
Health at The Hub	1,805	-	(1,805)	-	-
Valence Park	8,512	-	(360)	-	8,152
Lankellychase BD Collective	10,890	30,975	(30,975)	-	10,890
	39,621	103,225	(115,557)	1,572	28,861
Total of funds	197,904	283,259	(280,114)	-	201,049

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

Designated Funds:

Designated B&D Social Infrastructure - This grant runs from July – June each year and so the budget for this project runs across the financial year 2022-23 – 2023-24. We will have expended the grant by the end of June 2023.

Designated Peaced Together Lancaster Foundation Grant - is funding to be used specifically for the Peaced Together project for both salary and other project costs.

Designated Health Inequalities Fund - This contract was budgeted across the year Oct 2022 – Sept 2023. We will have expended the full amount within that period.

Designated Cost of Living Fund - This contract was budgeted across the year Oct 2022 – Sept 2023. We will have expended the full amount within that period.

Restricted Funds:

Reaching Communities is a restricted fund which is specifically for Community Hub activities.

Lancaster Foundation is a restricted fund that was formed upon the receipt of grant funding to be used for the Peaced Together project for both salary and project specific costs.

The Corner Shop Coffee Grant - was originally for the development of the Corner Coffee shop to provide an excellent local place for people to connect, unfortunately the development of the project was halted and the funds were fully repaid to the funder.

The Health at the Hub fund is a small contract to deliver exercise activities.

Valence Park - is an activation programme to network and engage people in the local community to use their local park, due to Covid this was suspended. During the year, discussions were held with the funder, and it was agreed with the funder that the surplus funds could be used by the Neighbourhood Team for local project expenses.

Lankellychase Disruptive Explorers - This fund was for expenses relating to a group of organisations coming together to explore solutions to poverty in Barking & Dagenham. The balance has now been transferred to BD Giving, a local charity who is now leading on this work.

Lankelly Social Isolation was a grant with an open-ended end point. It was for small organisations in Barking & Dagenham to develop projects relating to social isolation. The grant was fully expended during the 22 to 23 financial year.

Neighbourhood Team CR - This is a combination of 3 grants (Mercers, Tudor and Trusthouse) that run across financial years. These restricted funds are budgeted to be spent in full by the end of the year (2023-24).

See the Trustees Report for details of any other funds not discussed separately above.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	45,804	-	(125,460)	234,011	154,355
General funds	126,384	575,393	(326,536)	(234,011)	141,230
Restricted funds	28,861	361,572	(364,293)	-	26,140
	<u>201,049</u>	<u>936,965</u>	<u>(816,289)</u>	<u>-</u>	<u>321,725</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	51,963	99,879	(78,643)	(27,395)	45,804
General funds	106,320	80,155	(85,914)	25,823	126,384
Restricted funds	39,621	103,225	(115,557)	1,572	28,861
	<u>197,904</u>	<u>283,259</u>	<u>(280,114)</u>	<u>-</u>	<u>201,049</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	356,101	39,509	395,610
Creditors due within one year	(60,516)	(13,369)	(73,885)
Total	<u>295,585</u>	<u>26,140</u>	<u>321,725</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	224,527	99,522	324,049
Creditors due within one year	(52,339)	(70,661)	(123,000)
Total	<u>172,188</u>	<u>28,861</u>	<u>201,049</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	120,676	3,145
Adjustments for:		
Depreciation charges	-	279
Dividends, interests and rents from investments	(2,371)	(34)
Increase in debtors	(67)	(1,800)
Increase/(decrease) in creditors	(49,115)	94,559
Net cash provided by operating activities	<u>69,123</u>	<u>96,149</u>

17. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	392,943	321,449
Total cash and cash equivalents	<u>392,943</u>	<u>321,449</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

18. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	321,449	71,494	392,943
	<u>321,449</u>	<u>71,494</u>	<u>392,943</u>

19. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £957 (2022: £1,591). Contributions totalling £Nil were payable to the Charity at the Balance sheet date and are included in debtors (2022: £36).

20. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	As restated 2022
	£	£
Not later than 1 year	11,667	20,000
Later than 1 year and not later than 5 years	-	11,667
	<u>11,667</u>	<u>31,667</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

21. Related party transactions

Two of the Trustees, Avril McIntyre and John Singleton, both served as Trustees of Lifeline Community Projects (LCP) and Lifeline Enterprises (LE) during the financial year. Avril McIntyre resigned from each Trusteeship, on 6 May 2022 and 30 April 2022 respectively.

As well as this, Avril McIntyre is a Trustee of both Lifeline Church and Lifeline Network International.

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions. In total, during the 2022/23 financial year, Community Resources for Change (CRC) have paid expenditure to LCP of £4,052 (2022: £6,734), and expenses were recharged from CRC totalling £3,435 (2022: £Nil). At the Balance sheet date CRC owes LCP £191 (2022: £268).

There have been no transactions during the financial year between CRC and LE (2022: £Nil), and there are no amounts outstanding at the Balance sheet date (2022: CRC owed LE £3).

During the year the Charity had the following transactions with Lifeline Church (LC)), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged from LC totalling £19,699 (2022: £18,459).
- Expenses were recharged to LC totalling £937 (2022: £1,334).
- At the Balance sheet date there were no balances outstanding between LC and CRC (2022: £Nil).

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which A McIntyre is also a Trustee:

- Expenses were recharged from LNI totalling £126 (2022: £Nil).
- Expenses were recharged to LNI totalling £6,854 (2022: £6,804).
- At the Balance sheet date there were no balances outstanding between CRC and LNI (2022: £Nil).

COMMUNITY RESOURCES FOR CHANGE

England & Wales - Charity number 1140209

Accounts

Registered number: 05702090
Charity number: 1140209

Community Resources for Change
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2022

Community Resources for Change
(A company limited by guarantee)

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Community Resources for Change
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2022

Trustees

Avril McIntrye
Sally Dixon
Rachel Wright
John Singleton
Elspeth Paisley

Company registered number

05702090

Charity registered number

1140209

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Community Resources for Change
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- the advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

There are identifiable benefits.

Benefits are to the public or a section of the public.

The benefits relate closely to the charitable objectives.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2022**

Achievements and performance

a. Review of activities

The Hub

The Reaching Communities (National Lottery) grant that had funded the work of the Hub@CastlePoint ended in October 2022 and we took time to review how the team were going to continue to support the 500 residents who regularly engage with activities. Much has changed over the pandemic period and we recognised that the 'centralised' model of the hub had moved on and so the team restructured to provide a wider offer of connection. Some of this has continued as activities at Castle Point, but much now happens in homes, cafes or walks. There continues to be very significant stories of impact on the lives of people who participate in these activities which include: Creative English, Parent/child activities, Tot & Tinies, lunch clubs, Mens Shed, Tea & Toast. There are 50 volunteers actively involved and the creche remains well used. We continue to encourage participants to pay a nominal amount for all activities that are based at Castle Point, and this year raised £8,131 from those contributions. We also raised £4,048 from the hire of the hall when not in use.

To continue our work we have secured several small pots of funding including £9,950 from London Borough of Barking and Dagenham Council as part of the Neighbourhood Network pilot, and £4,700 for social isolation strategy with the council and CONNECT network. We managed funds accordingly and with this we have sufficient funds to continue activities until March 22. Our funding strategy continues.

We continue to work with local professionals and supporting people with mental health issues and older people is an important aspect of what we offer. We have engaged more men this year and continue to see a mix of age groups, ethnicity and those who visit the Hub represent the make up of the wider community.

Coffee Shop

The Coffee Shop has not reopened and has now concluded. We held over a grant of £9,988 from the Coffee Shop in last years accounts we have now agreed with the Savoy Educational Trust and this grant will be transferred to LifeLine Church for the new building project they are developing. Community Resources will deliver projects in this new building

Peaced Together

Peaced Together celebrates it's 10th year this year. It continues to grow from strength to strength with new partners being trained regularly. The recently developed Creative English Peaced together and the Junior Peaced Together are starting to gain interest and we have completed a number of train the trainer programmes for the former and the first for the latter. Most training is still online and we are currently exploring a hybrid option where one day is face to face and the rest is done online. We have 37 current licences (and 4 recently trained locations to be added to this imminently) and a further 13 locations who have delivered Peaced Together at some point but have not yet restarted post Covid (still looking to see some of these restart but not expecting them all). We have been in N.I and Scotland for a few years but this year added our first location in Wales. The grant from the Lancaster Foundation, is vital to the growth and development of Peaced Together and we were delighted to hear that that this will be continued until December 23. We continue to employ our Co ordinator and part time administrator.

The income from training and license fees increased this year to £13,434.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Valance Park Project

This project has continued with the activation programme, funded via London Marathon Charitable Trust as part of their capital grant. This was stalled during the pandemic and the balance of £8,512 has been carried over to this financial year. We now have an agreed schedule of activities for the coming financial year and will include play sessions, family picnics, art classes and Pilates walking which will be focused on engaging people in the park.

Barking & Dagenham Infrastructure Project

Community Resources is the secretariat for BD_Collective, the name of the social sector co-ordination entity is just concluding its 3rd Year and is entering into an extended contractual period for a fourth year. This strategic programme facilitates the collaboration of cross sector partnerships across the borough.

There have been significant developments across the social sector in Barking & Dagenham with new collaborative initiatives around neighbourhoods, adult social care, social prescribing, social isolation, debt and community assets. BD_Collective now has over 200 members signed up and the Council are very pleased with the impact it is having across the borough.

The BD_Collective Co-ordinator resigned in January 2022 and this role has not yet been replaced. The focus of the work is the development of Networks and people who lead the networks are remunerated for their time spent on key projects. This is a very radical approach to social sector development and is supported by a learning partner, Ratio to ensure we build a strong model for the future. The learning partner is funded by Lankelly Chase Foundation.

Support for Lankelly Chase Foundation

Community Resources has managed 3 small grants for Lankelly Chase to facilitate different projects that are being developed locally. The primary purpose of these grants is to cover expenses of community leaders who are involved. Community Resources receives a small percentage to cover the costs of administrating these grants. This is important pioneering work via Lankelly Chase Foundation, and we are keen to facilitate these opportunities locally.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80,000. At present the Charity holds sufficient reserves to exceed this target.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2022**

c. Results for the year

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £28,861 (2020: £39,621) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

The Charity has a surplus of £3,145 (2021: £82,468). This enables Community Resources to continue to move towards a more sustainable future.

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee, as well as registered charity and as such is a non-profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

Plans for future periods

There remain significant challenges for a charity the size of Community Resources. The model of each programme manager being responsible to secure ongoing income remains important and ensures that there is a high level of buy in from managers to maintain their income streams. Our focus is to continue to identify local people with an idea that will impact their community. The team regularly review opportunities for fundraising as well as developing ways to increase our earned income.

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Funds held as custodian

On occasion the Charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of financial activities; any money that has not been distributed by the year end is recognised as a creditor.

The Charity acts as an agent for Lankelly Chase, and in that capacity held £5,200 of funds as at 31 March 2021. During the current financial year funds of £883 were paid out, leaving a balance of £4,317 to carry over at 31 March 2022.

Covid-19

The full impact of the pandemic on the UK economy is starting to be seen as the rising cost of living threatens the most needy within our communities.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 5th July 2022 and signed on their behalf by:



Avril McIntyre
Trustee

**Community Resources for Change
(A company limited by guarantee)**

**Independent examiner's report
for the year ended 31 March 2022**

Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Susan Robinson

Dated: 5 July 2022

BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Community Resources for Change
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	161,826	103,225	265,051	385,604
Charitable activities	4	18,174	-	18,174	7,430
Investments	5	34	-	34	38
Total income		180,034	103,225	283,259	393,072
Expenditure on:					
Charitable activities	6	164,557	115,557	280,114	310,604
Total expenditure		164,557	115,557	280,114	310,604
Net income/(expenditure)		15,477	(12,332)	3,145	82,468
Transfers between funds	12	(1,572)	1,572	-	-
Net movement in funds		13,905	(10,760)	3,145	82,468
Reconciliation of funds:					
Total funds brought forward		158,283	39,621	197,904	115,436
Net movement in funds		13,905	(10,760)	3,145	82,468
Total funds carried forward		172,188	28,861	201,049	197,904

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)
Registered number: 05702090

Balance sheet
as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	-	279
Current assets			
Debtors	10	2,600	800
Cash at bank and in hand		321,449	225,266
		<u>324,049</u>	<u>226,066</u>
Creditors: amounts falling due within one year	11	(123,000)	(28,441)
		<u>201,049</u>	<u>197,625</u>
Net current assets		201,049	197,625
Total net assets		201,049	197,904
Charity funds			
Restricted funds	12	28,861	39,621
Unrestricted funds	12	172,188	158,283
		<u>201,049</u>	<u>197,904</u>
Total funds		201,049	197,904

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorized for issue by the Trustees on and signed on their behalf by:

Avril McIntyre
Trustee

The notes on pages 10 to 22 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1. General information

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Resources for Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Government grants

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Office equipment	- 4 years straight line
Computer equipment	- 4 years straight line

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	8,164	-	8,164	21,416
Grants	153,474	103,225	256,699	350,729
Government grants	188	-	188	2,129
Contract income	-	-	-	11,330
	<u>161,826</u>	<u>103,225</u>	<u>265,051</u>	<u>385,604</u>
Total 2021	<u>139,218</u>	<u>246,386</u>	<u>385,604</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	18,174	18,174	7,430
	<u>7,430</u>	<u>7,430</u>	
Total 2021	<u>7,430</u>	<u>7,430</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	34	34	38
	<u>38</u>	<u>38</u>	
Total 2021	<u>38</u>	<u>38</u>	

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities

	Direct costs 2022	Support costs 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Charitable activities	275,448	4,666	280,114	310,604
	<u>275,448</u>	<u>4,666</u>	<u>280,114</u>	<u>310,604</u>
Total 2021	<u>305,083</u>	<u>5,521</u>	<u>310,604</u>	

Analysis of direct costs

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Property costs	10,448	5,919	16,367	14,705
Business development	3,600	-	3,600	-
Communication, marketing and administration	43,361	5,101	48,462	42,735
Project delivery costs	19,994	35,728	55,722	48,553
Coffee shop running costs	-	169	169	712
Staff costs	82,209	68,640	150,849	198,099
Depreciation	279	-	279	279
	<u>159,891</u>	<u>115,557</u>	<u>275,448</u>	<u>305,083</u>
	<u>159,891</u>	<u>115,557</u>	<u>275,448</u>	<u>305,083</u>
Total 2021	<u>75,414</u>	<u>229,669</u>	<u>305,083</u>	

**Community Resources for Change
(A company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 March 2022**

Analysis of support costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examination fees	1,386	1,386	1,320
Premises costs	-	-	589
Professional fees	3,280	3,280	3,612
	<u>4,666</u>	<u>4,666</u>	<u>5,521</u>
Total 2021	<u>5,521</u>	<u>5,521</u>	

7. Staff costs

	2022 £	2021 £
Wages and salaries	147,786	193,802
Social security costs	1,472	3,256
Pension costs	1,591	1,041
	<u>150,849</u>	<u>198,099</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
	12	20
	<u>12</u>	<u>20</u>

The average headcount expressed as full-time equivalents was:

	2022 No.	2021 No.
	4	13
	<u>4</u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £42,380 (2021: £52,590).

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

8. Trustees' remuneration and expenses

During the year, one Trustee, Sally Dixon, received remuneration and benefits in her role as a project co-ordinator, as follows:

		2022	2021
		£	£
Sally Dixon	Remuneration	16,529	23,400
	Pension contributions paid	263	515

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Tangible fixed assets

	Fixtures and fittings
	£
At 1 April 2021	2,867
Disposals	(2,867)
At 31 March 2022	-
At 1 April 2021	2,588
Charge for the year	279
On disposals	(2,867)
At 31 March 2022	-
Net book value	
At 31 March 2022	-
At 31 March 2021	279

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

10. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	2,600	800
	2,600	800

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	268	2,534
Other taxation and social security	335	1,760
Other creditors	4,729	7,395
Accruals and deferred income	117,668	16,752
	123,000	28,441
	2022	2021
	£	£
Deferred income at 1 April 2021	11,250	21,238
Resources deferred during the year	108,988	11,250
Amounts released from previous periods	(11,250)	(21,238)
Deferred income at 31 March 2022	108,988	11,250

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	51,963	99,879	(78,643)	(27,395)	45,804
General funds					
General Funds	106,320	80,155	(85,914)	25,823	126,384
Total Unrestricted funds	158,283	180,034	(164,557)	(1,572)	172,188
Restricted funds					
Reaching Communities	8,426	57,250	(67,248)	1,572	-
Lancaster Foundation Grant	-	15,000	(15,000)	-	-
The Corner Coffee Shop Grants	9,988	-	(169)	-	9,819
Health at The Hub	1,805	-	(1,805)	-	-
Valence Park	8,512	-	(360)	-	8,152
Lankelly Chase BD Collective	10,890	30,975	(30,975)	-	10,890
	39,621	103,225	(115,557)	1,572	28,861
Total of funds	197,904	283,259	(280,114)	-	201,049

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	22,155	36,450	(6,642)	-	51,963
General funds					
General Funds	71,392	110,236	(74,293)	(1,015)	106,320
Total Unrestricted funds	93,547	146,686	(80,935)	(1,015)	158,283
Restricted funds					
Reaching Communities	8,880	156,298	(156,752)	-	8,426
Lancaster Foundation Grant	2,323	15,000	(17,774)	451	-
The Corner Coffee Shop Grants	-	12,218	(2,373)	143	9,988
Health at The Hub	6,174	-	(4,369)	-	1,805
Valence Park	4,512	4,000	-	-	8,512
London Funders	-	4,600	(4,600)	-	-
Lankellychase BD Collective	-	40,890	(30,000)	-	10,890
BD Can Grant	-	13,380	(13,801)	421	-
	21,889	246,386	(229,669)	1,015	39,621
Total of funds	115,436	393,072	(310,604)	-	197,904

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Designated Funds:

The B&D Social Infrastructure fund is a new contract with LB Barking & Dagenham this year. This is a very significant programme and Community Resources is providing secretariat support for a partnership of social sector organisations focused on growing & developing the borough's social sector. It is a strategic programme, working closely with statutory agencies to build cross sector partnerships.

Restricted Funds:

Reaching Communities is a restricted fund which is specifically for Community Hub activities.

Lancaster Foundation is a restricted fund that was formed upon the receipt of grant funding to be used for the Peaced Together project for both salary and project specific costs.

The Corner Shop Coffee Grant is a restricted fund to provide an excellent local place for people to connect.

The Health at the Hub fund is a small contract to deliver exercise activities.

Valence Park is an activation programme to network and engage people in the local community to use their local park, due to Covid this was suspended.

London Funders is mentioned in the Trustees' Report under the Hub this was a small pot of money that helped purchase technical equipment to be able to engage in online hub activities.

Lankelly Chase BD Collective is to review and learn best practice from the BD Collective workings to be able to share and disseminate to other boroughs or areas.

BD Can Grant is mentioned in the Trustees' Report under the Hub, we worked with LifeLine Projects and Barking and Dagenham's Citizen's Alliance Network who during Covid helped organise and motivate local groups to provide support for local people, shopping, collecting prescriptions connecting with others and anything else people might have needed.

13. Summary of funds

Summary of funds - current year

	Balance at 1			Transfers	Balance at
	April 2021	Income	Expenditure	in/out	31 March
	£	£	£	£	2022
					£
Designated funds	51,963	99,879	(78,643)	(27,395)	45,804
General funds	106,320	80,155	(85,914)	25,823	126,384
Restricted funds	39,621	103,225	(115,557)	1,572	28,861
	<u>197,904</u>	<u>283,259</u>	<u>(280,114)</u>	<u>-</u>	<u>201,049</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	22,155	36,450	(6,642)	-	51,963
General funds	71,392	110,236	(74,293)	(1,015)	106,320
Restricted funds	21,889	246,386	(229,669)	1,015	39,621
	<u>115,436</u>	<u>393,072</u>	<u>(310,604)</u>	<u>-</u>	<u>197,904</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	224,527	99,522	324,049
Creditors due within one year	(52,339)	(70,661)	(123,000)
Total	<u>172,188</u>	<u>28,861</u>	<u>201,049</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	279	-	279
Current assets	169,995	56,071	226,066
Creditors due within one year	(11,991)	(16,450)	(28,441)
Total	<u>158,283</u>	<u>39,621</u>	<u>197,904</u>

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

15. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,591 (2021: £1,041). Contributions totaling £36 were payable to the Charity at the Balance sheet date and are included in debtors (2021: contributions totaling £399 were payable to the fund at the Balance sheet date and were included in creditors).

16. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	8,333	-
Later than 1 year and not later than 5 years	31,667	-
	40,000	-

17. Related party transactions

Two of the Trustees, Avril McIntyre and John Singleton, are both Trustees of Lifeline Community Projects (LCP) and Lifeline Enterprises (LE), as well as Avril McIntyre being a Trustee of Lifeline Church and Lifeline Network International. Elspeth Paisley, Trustee, is also employed by LCP.

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions. In total, during the 2021/22 financial year, Community Resources for Change (CRC) have paid expenditure to LCP of £6,734 (2021: £22,004). LCP also holds the lease on the building from which the Hub project is operated. Community Resources pays the utilities and related running costs for that building. In addition LCP owns the property from which the Coffee House is operated and there is a £600 per month rental charge paid by Community Resources for Change to LCP for the use of this building. At the Balance sheet date CRC owes LCP £268 (2021: £126).

There have been no transactions during the financial year between CRC and LE. At the Balance sheet date CRC owes £3 to LE (2021: £3).

During the year the Charity had the following transactions with Lifeline Church (LC)), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged from LC totaling £18,459 (2021: £27,995).
- Expenses were recharged to LC totaling £1,334 (2021: £355).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which A McIntyre is also a Trustee:

- Expenses were recharged to LNI totaling £6,804 (2021: £10,206).
- At the Balance sheet date there were no balances outstanding between CRC and LNI.

COMMUNITY RESOURCES FOR CHANGE

England & Wales - Charity number 1140209

Accounts

Registered number: 05702090
Charity number: 1140209

Community Resources for Change
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2021

Community Resources for Change
(A company limited by guarantee)

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Community Resources for Change
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2021

Trustees

Avril McIntyre
Sally Dixon
Rachel Wright
John Singleton
Elspeth Paisley

Company registered number

05702090

Charity registered number

1140209

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Community Resources for Change
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- the advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

- There are identifiable benefits
- Benefits are to the public or a section of the public
- The benefits relate closely to the charitable objectives

Achievements and performance

a. Review of activities

The Hub

The Hub@Castle Point is host to 300 unique participants per week, 200 of whom are involved with activities more than once per week. There continues to be very significant stories of impact on the lives of people who participate in Hub activities. There is a wide range of activities, primarily volunteer led, which include: Creative English, Parent/child activities, Teenage midwife sessions, Bumps & Babes, lunch club, Mens Shed, Tea & Toast, Finding Solutions group. There are 60 volunteers actively involved in the Hub and the creche remains well used.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2021**

Achievements and performance (continued)

We encourage participants to pay a nominal amount for all activities, and this year raised £14,503 from those contributions. We also raised no additional income from the hire of the Hub when not in use, due to Covid-19.

The Hub was awarded a 3 year Reaching Communities grant in October 18, £362,354 to further development this highly successful model. A key aspect of this is to expand activities, especially in the evenings and weekends. The grant has secured a small staff including; Hub Co-ordinator, Administrator, Volunteer Co-ordinator, Out of Hours Caretaker and Creche worker.

Due to Covid-19 Reaching Communities granted us an additional £57,250 to respond to the additional pressures that Covid was bringing, we used this to get the building Covid secure, additional staff including cleaning and lots of adaptations as the guidance changed frequently.

We continue to work with local professionals and supporting people with mental health issues and older people is an important aspect of what we offer. We have engaged more men this year and continue to see a mix of age groups, ethnicity and those who visit the Hub represent the make up of the wider community.

Due to Covid 19 – the Hub had to go into lockdown this meant that what activities we were doing quickly had to be made online, using zoom. Some of our beneficiaries were initially unable to interact with us due to a lack of technical equipment – we managed to pursue funding for this and purchased equipment to help.

Several workers had to be furloughed during this time including our Creche worker and our Out of hours caretaker.

We partnered with BD Can and LifeLine Projects to help assist vulnerable people in the area, providing shopping services, collecting prescriptions and companionship. Further to this Community Resources initiated and developed BD Connect which offered companionship and support to isolated people via phone calls from volunteers. Initially 400 people were contacted, and 80 have requested continued support. We developed a paid role to help coordinate a team of 30 volunteers which is still continuing. As restrictions ease several now attend in person at the Hub.

When we could start to reopen in a limited capacity one of our main focusses was providing food parcels, both of staples that people could cook at home and also ready-made food delivered to doorsteps, another way of connecting with isolated people on a regular basis. As soon as regulations allowed we began face to face support groups within Covid guidelines.

Open Doors

The primary work of Open Doors is now embedded within the overall activity of the Hub. Interestingly, through our widening connections locally, referrals from various agencies have increased and we are supporting via 1 2 1 support as well as integrating people into hub activities.

Coffee Shop

Due to Covid-19 we had to close the Coffee Shop when lockdown occurred – due to the size and shape of the premises as well as the amount of volunteer staff it was impractical to be able to reopen and be fully compliant with all safety issues, LifeLine Projects have now decided to sell the property and so we are clearing the premises for them to be able to do this.

Our most vulnerable customers were contacted and some have maintained contact with us and are now starting to visit the Hub.

We are speaking to the Savoy Educational Trust about whether the grant of £9,988 can be held over for another project elsewhere or needs to be returned, we hold this in restricted funds until we know more.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Peaced Together

Peaced Together continues to grow and develop and we have trained an additional 5 locations which now totals 35 across England, Northern Ireland and this year expanded to Scotland. The grant from the Lancaster Foundation, is vital to the growth and development of Peaced Together and we were delighted to hear that that this will be continued for an additional 3 years. We continue to employ our Co-ordinator and part time administrator.

The income from training and license fees has dropped this year to £6,358.

Due to the Covid-19 limitations a lot of our sites have not been able to hold sessions and so we have extended their licences however we have still maintained our training programme and as we have not travelled to perform the training, we have been more profitable in this area this is something we are looking at going forward.

We continue to have a regular blog, newsletters and keep the website updated.

Valance Park Project

This project has continued with the activation programme, funded via London Marathon Charitable Trust as part of their capital grant. We commissioned Streetspace to deliver this programme and engaged park users via picnics, litter picks and children's activities. The usage of the gym equipment (digitally recorded via an app) shows us that around 62 people use the gym each day, this showed Valance Park was 2nd highest for usage compared with other places where the same gym equipment is fitted.

The funding for this project was extended however due to Covid-19 the project was halted, we continue to hold restricted funds to continue this when possible.

Barking & Dagenham Community Amplifiers Project

The Community Amplifiers programme which was commissioned to make significant connections into the community finished in the early part of this year. The 7 community researchers have undertaken 1:1 in-depth interviews, group consultations, events and supported residents to develop 2 community programmes. Working with the Young Foundation, we produced an end of project report which presents a highly visual account of the views and reflections of what residents think about living in Barking & Dagenham.

Barking & Dagenham Infrastructure Project

We have secured a new contract with LB Barking & Dagenham in July this year. This is a very significant programme and Community Resources is providing secretariat support for a partnership of social sector organisations focused on growing & developing the borough's social sector. The programme is BD Collective and Avril McIntyre is chairing the Board for this. It is a strategic programme, working closely with statutory agencies to build cross sector partnerships. The contract is for £100,000 over 3 years. We have employed a full time co-ordinator to run the programme and as the programme goes from strength to strength, we have also engaged a part time administrator to assist.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Community Resources for Change
(A company limited by guarantee)**

**Trustees' report (continued)
for the year ended 31 March 2021**

b. Reserves policy

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80,000.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

c. Results for the year

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £39,621 (2020: £21,889) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

The Charity has a surplus of £82,468 (2020: £53,803). This is a significant achievement and enables Community Resources to start to move towards a more sustainable future.

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee, as well as registered charity and as such is a non profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Plans for future periods

There remain significant challenges for a charity the size of Community Resources. The model of each programme manager being responsible to secure ongoing income remains important and ensures that there is a high level of buy in from managers to maintain their income streams. Our focus is to continue to identify local people with an idea that will impact their community. The team regularly review opportunities for fundraising as well as developing ways to increase our earned income.

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

Funds held as custodian

On occasion the Charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of financial activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the Charity acted as agent for Lankelly Chase and, in that capacity:

- a) received £6,185 and paid £1,185
- b) at the year end the Charity owed £5,200 to Lankelly Chase

Covid-19

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid 19 virus outbreak continue to be an issue and may escalate as the fall out becomes apparent.

However, we are very grateful that Reaching Communities, Lancaster Foundation and LB Barking & Dagenham have continued their grants and so most staff have continued to work. The staff immediately refocused their energy on supporting the most vulnerable people.

The full impact of the pandemic on the UK economy is yet to be seen, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

Community Resources for Change
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 2nd August 2021 and signed on their behalf by:



Avril McIntyre
Trustee

**Community Resources for Change
(A company limited by guarantee)**

**Independent examiner's report
for the year ended 31 March 2021**

Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Susan Robinson

Dated: 2 August 2021

BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Community Resources for Change
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	139,218	246,386	385,604	315,528
Charitable activities	4	7,430	-	7,430	38,250
Investments	5	38	-	38	73
Total income		146,686	246,386	393,072	353,851
Expenditure on:					
Charitable activities	6	80,935	229,669	310,604	300,048
Total expenditure		80,935	229,669	310,604	300,048
Net income		65,751	16,717	82,468	53,803
Transfers between funds	12	(1,015)	1,015	-	-
Net movement in funds		64,736	17,732	82,468	53,803
Reconciliation of funds:					
Total funds brought forward		93,547	21,889	115,436	61,633
Net movement in funds		64,736	17,732	82,468	53,803
Total funds carried forward		158,283	39,621	197,904	115,436

The notes on pages 11 to 24 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)
Registered number: 05702090

Balance sheet
as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	279	558
Current assets			
Debtors	10	800	460
Cash at bank and in hand		225,266	142,263
		<u>226,066</u>	<u>142,723</u>
Creditors: amounts falling due within one year	11	(28,441)	(27,845)
		<u>197,625</u>	<u>114,878</u>
Net current assets		197,625	114,878
Total net assets		197,904	115,436
Charity funds			
Restricted funds	12	39,621	21,889
Unrestricted funds	12	158,283	93,547
		<u>197,904</u>	<u>115,436</u>
Total funds		197,904	115,436

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 2nd August 2021 and signed on their behalf by:



Avril McIntyre
Trustee

The notes on pages 11 to 24 form part of these financial statements.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Resources for Change meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

Community Resources for Change
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Government grants

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

2.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases:

Office equipment	- 4 years straight line
Computer equipment	- 4 years straight line

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	15,186	6,230	21,416	42,350
Grants	110,573	240,156	350,729	227,859
Government grants	2,129	-	2,129	-
Contract income	11,330	-	11,330	45,319
	<u>139,218</u>	<u>246,386</u>	<u>385,604</u>	<u>315,528</u>
Total 2020	<u>141,720</u>	<u>173,808</u>	<u>315,528</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	7,430	7,430	38,250
	<u>7,430</u>	<u>7,430</u>	<u>38,250</u>
Total 2020	<u>38,250</u>	<u>38,250</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	38	38	73
	<u>38</u>	<u>38</u>	<u>73</u>
Total 2020	<u>73</u>	<u>73</u>	

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

6. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	305,083	5,521	310,604	300,048
Total 2020	<u>292,850</u>	<u>7,198</u>	<u>300,048</u>	

Analysis of direct costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Property costs	-	14,705	14,705	31,773
Business development	-	-	-	155
Communication, marketing and administration	12,285	30,450	42,735	40,025
Project delivery costs	2,324	46,229	48,553	34,361
Coffee shop running costs	-	712	712	11,477
Wages and salaries	60,526	133,276	193,802	167,936
Social security costs	-	3,256	3,256	1,401
Pension costs	-	1,041	1,041	2,751
Depreciation	279	-	279	279
Loss on disposal of tangible fixed assets	-	-	-	2,692
	<u>75,414</u>	<u>229,669</u>	<u>305,083</u>	<u>292,850</u>
Total 2020	<u>110,230</u>	<u>182,620</u>	<u>292,850</u>	

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

Analysis of support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examination fees	1,320	1,320	1,260
Premises costs	589	589	2,679
Professional fees	3,612	3,612	3,259
	<u>5,521</u>	<u>5,521</u>	<u>7,198</u>
Total 2020	<u>7,198</u>	<u>7,198</u>	

7. Staff costs

	2021 £	2020 £
Wages and salaries	193,802	167,936
Social security costs	3,256	1,401
Pension costs	1,041	2,751
	<u>198,099</u>	<u>172,088</u>

The average number of persons employed by the Charity during the year was as follows:

2021 No.	2020 No.
20	15
<u>20</u>	<u>15</u>

The average headcount expressed as full-time equivalents was:

2021 No.	2020 No.
13	7
<u>13</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £52,590 (2020: £38,799).

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Notes to the financial statements
for the year ended 31 March 2021

8. Trustees' remuneration and expenses

During the year one Trustee, Sally Dixon, received remuneration and benefits of £23,915 (2020: £24,172) in her role as a project co-ordinator

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2020	<u>2,867</u>
At 31 March 2021	<u>2,867</u>
Depreciation	
At 1 April 2020	<u>2,309</u>
Charge for the year	<u>279</u>
At 31 March 2021	<u>2,588</u>
Net book value	
At 31 March 2021	<u><u>279</u></u>
At 31 March 2020	<u><u>558</u></u>

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

10. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	800	75
Other debtors	-	385
	800	460

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,534	949
Other taxation and social security	1,760	1,321
Other creditors	7,395	1,681
Accruals and deferred income	16,752	23,894
	28,441	27,845

	2021	2020
	£	£
Deferred income at 1 April 2020	21,238	11,250
Resources deferred during the year	11,250	21,238
Amounts released from previous periods	(21,238)	(11,250)
Deferred income at 31 March 2020	11,250	21,238

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	22,155	36,450	(6,642)	-	51,963
General funds					
General Funds	71,392	110,236	(74,293)	(1,015)	106,320
Total Unrestricted funds	93,547	146,686	(80,935)	(1,015)	158,283
Restricted funds					
Reaching Communities	8,880	156,298	(156,752)	-	8,426
Lancaster Foundation Grant	2,323	15,000	(17,774)	451	-
The Corner Coffee Shop Grants	-	12,218	(2,373)	143	9,988
Health at The Hub	6,174	-	(4,369)	-	1,805
Valence Park	4,512	4,000	-	-	8,512
London Funders	-	4,600	(4,600)	-	-
Lankellychase BD Collective	-	40,890	(30,000)	-	10,890
BD Can Grant	-	13,380	(13,801)	421	-
	21,889	246,386	(229,669)	1,015	39,621
Total of funds	115,436	393,072	(310,604)	-	197,904

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
B&D Social Infrastructure	-	74,434	(52,279)	-	22,155
General funds					
General Funds	11,494	105,609	(65,149)	19,438	71,392
Total Unrestricted funds	11,494	180,043	(117,428)	19,438	93,547
Restricted funds					
Reaching Communities	27,682	128,427	(141,289)	(5,940)	8,880
Lancaster Foundation Grant	8,959	15,000	(21,636)	-	2,323
Awards for All	744	-	-	(744)	-
Community Amplifiers	12,754	-	-	(12,754)	-
The Corner Coffee Shop Grants	-	2,383	(2,383)	-	-
Health at The Hub	-	9,998	(3,824)	-	6,174
Valence Park	-	18,000	(13,488)	-	4,512
	50,139	173,808	(182,620)	(19,438)	21,889
Total of funds	61,633	353,851	(300,048)	-	115,436

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

Designated Funds:

The B&D Social Infrastructure fund is a new contract with LB Barking & Dagenham this year. This is a very significant programme and Community Resources is providing secretariat support for a partnership of social sector organisations focused on growing & developing the borough's social sector. It is a strategic programme, working closely with statutory agencies to build cross sector partnerships.

Restricted Funds:

Reaching Communities is a restricted fund which is specifically for Community Hub activities.

Lancaster Foundation is a restricted fund that was formed upon the receipt of grant funding to be used for the Peaced Together project for both salary and project specific costs.

The Corner Shop Coffee Grant is a restricted fund to provide an excellent local place for people to connect.

The Health at the Hub fund is a small contract to deliver exercise activities.

Valence Park is an activation programme to network and engage people in the local community to use their local park, due to Covid this was suspended.

London Funders is mentioned in the Trustees' Report under the Hub this was a small pot of money that helped purchase technical equipment to be able to engage in online hub activities.

Lankellychase BD Collective is to review and learn best practice from the BD Collective workings to be able to share and disseminate to other boroughs or areas.

BD Can Grant is mentioned in the Trustees' Report under the Hub, we worked with LifeLine Projects and Barking and Dagenham's Citizen's Alliance Network who during Covid helped organise and motivate local groups to provide support for local people, shopping, collecting prescriptions connecting with others and anything else people might have needed.

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	22,155	36,450	(6,642)	-	51,963
General funds	71,392	110,236	(74,293)	(1,015)	106,320
Restricted funds	21,889	246,386	(229,669)	1,015	39,621
	<u>115,436</u>	<u>393,072</u>	<u>(310,604)</u>	<u>-</u>	<u>197,904</u>

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	-	74,434	(52,279)	-	22,155
General funds	11,494	105,609	(65,149)	19,438	71,392
Restricted funds	50,139	173,808	(182,620)	(19,438)	21,889
	<u>61,633</u>	<u>353,851</u>	<u>(300,048)</u>	<u>-</u>	<u>115,436</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	279	-	279
Current assets	169,995	56,071	226,066
Creditors due within one year	(11,991)	(16,450)	(28,441)
Total	<u>158,283</u>	<u>39,621</u>	<u>197,904</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	558	-	558
Current assets	98,480	44,243	142,723
Creditors due within one year	(5,491)	(22,354)	(27,845)
Total	<u>93,547</u>	<u>21,889</u>	<u>115,436</u>

Community Resources for Change
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Notes to the financial statements
for the year ended 31 March 2021

15. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,041 (2019: £2,751). Contributions totalling £399 (2020: £582) were payable to the fund at the Balance sheet date and are included in creditors.

16. Related party transactions

Two of the Trustees, Avril McIntyre and John Singleton, are both Trustees of Lifeline Community Projects (LCP) and Lifeline Enterprises (LE), as well as Avril McIntyre being a Trustee of Lifeline Church. Elspeth Paisley, Trustee, is also employed by LCP.

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions. In total, during the 2020/21 financial year, Community Resources for Change (CRC) have received income from LCP of £Nil (2020: £35,487) and paid expenditure to LCP of £22,004 (2020: £52,601).

LCP also holds the lease on the building from which the Hub project is operated. Community Resources pays the utilities and related running costs for that building.

In addition LCP owns the property from which the Coffee House is operated and there is a £600 per month rental charge paid by Community Resources for Change to LCP for the use of this building.

At the Balance sheet date CRC owes LCP £126 (2020: £865).

There have been no transactions during the financial year between CRC and LE. At the Balance sheet date CRC owes £3 to LE (2020: owes £3).

Avril McIntyre is also a Trustee of Lifeline Church. In total, during the 2020/21 financial year, Community Resources for Change (CRC) have received income from LCP of £226 (2020: £97). There are no amounts outstanding at the Balance Sheet date.