

COMMUNITY ACTION NORTHUMBERLAND

England & Wales · Charity number 1144604

Details

Other names	CAN
Status	Registered
Legal form	Charitable company
Company number	07805401
Registered	2011-11-09
Register	View on the Charity Commission register

Contact

Address	Uniun Enterprise Building Front Street Pegswood Morpeth NE61 6UF
Phone	01670517178
Email	info@ca-north.org.uk
Website	http://www.ca-north.org.uk/

Activities

Objects: 1) TO PROMOTE ALL OR ANY PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE COUNTY OF NORTHUMBERLAND WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE.2) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END TO BRING TOGETHER REPRESENTATIVES OF THE STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

Activities: Our roles and activities include:The provision of advice, information, training, encouragement and other forms of support to community groups and voluntary organisations. Encouraging networking, co-operation and mutual support between voluntary and community organisations. Ensuring that the needs and opinions of communities and voluntary organisations are understood by decision-makers.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£991,803	£894,038	£371,749	23
2024-03-31	£893,304	£882,193	£273,984	21
2023-03-31	£731,777	£743,645	£262,873	17
2022-03-31	£516,140	£529,500	£274,741	15
2021-03-31	£449,899	£415,529	-	-

Trustees

Name	Role	Appointed
Barrie Hensby		2022-11-04
Charlotte Christine Strudwick		2023-11-20
Dr Jean Styring		2017-04-01
Jan Ashdown		2019-01-14
Janice Rose		2024-11-18
Michael John Holt		2026-03-12
NORMAN JOHN HOOKS		2023-07-10
Peter Samsom		2026-01-19
Professor Jeremy Phillipson		2024-07-08
The Venerable Catherine Ann Sourbut Groves		2021-05-10

Linked charities

- COMMUNITY ACTION NORTHUMBERLAND (1144604-1)

Accounts

Charity registration number 1144604 (England and Wales)

Company registration number 07805401

COMMUNITY ACTION NORTHUMBERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY ACTION NORTHUMBERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Venerable Dr C Sourbut Groves	
	J Ashdown	
	J Humphrys	
	NJ Hooks	
	B Hensby	
	Professor J Phillipson	(Appointed 8 July 2024)
	C Wright	
	J Rose	(Appointed 18 November 2024)
Chief Executive	A Dean	
Charity number	1144604	
Company number	07805401	
Registered office	Uniun Building Front Street Pegswood Morpeth Northumberland NE61 6UF	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	The Co-operative Bank PLC Shawbrook Bank Ltd TSB Bank PLC Unity Trust Bank PLC Clydesdale Bank PLC	

COMMUNITY ACTION NORTHUMBERLAND

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise cooperation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision, reviewed in 2024, is: Rural communities in Northumberland will be vibrant, inclusive, sustainable and resilient. Within this vision we aim to:

- Promote Rural Issues – Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empower Communities – Supporting and developing local communities, their key groups and organisations.
- Deliver Solutions – Identifying, developing and managing projects to address the needs of individuals.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty and energy advice, employability, digital inclusion and housing.
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county.
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups.
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC.
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities.
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures.
- By facilitating training events themes such as volunteering, safeguarding, management and food safety.

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries in relation to specific projects and programmes to ensure that our services and activities are needed, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, for the benefit of our beneficiaries

CANs trustees review their activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Changes from previous year

CAN maintains its active focus on Northumberland's rural communities and diversity in the amount of funds generated through different routes. This has included, a number of externally funded services and projects, for the benefit of individuals, households and/or community groups covering such topics as energy advice, fuel poverty, employability and housing in addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils. New programmes launched during the year include Climate Action in the Rural Northeast (CAIRN) and a Rural Digital Inclusion project. Northumberland Community Energy Ltd also commenced operations with support from CAN to reduce energy costs, increase resilience and lower carbon emissions for community buildings across Northumberland.

In addition, we have continued to actively nurture strong relationships with key partners in order to maximise our effectiveness in achieving our objectives and we have consolidated our capacity in relation to core areas.

Financial review

CAN has maintained an increase in its overall funding in a time of continuing significant challenges and restricted public sector funds. The rise in overall funding can only be credited to the hard work and dedication all CAN staff and volunteers. The positive results are a strong indicator of the continued high value placed on CAN and its vital services to rural Northumberland, by funders and partners and by the impact of our services and activities on rural communities, organisations and residents.

CAN's total income for 2024-2025 increased again to £991,803. The increase is explained by a rise in specific time-limited project funds including those related to the National Lottery Community Fund, community buildings and a range of energy projects. It also reflects the emergence of new initiatives including the Rural Digital Inclusion project.

The rise in income is attributed to a continued growth in our effective collaborations with a range of key partners and the number of separate funding sources secured. In 2024/25, funds were secured from 16 sources, maintaining the diversity of funds from the previous year – a key element of CAN's financial strategy.

Total payroll costs have risen, directly reflecting the enhanced level of our activities in providing services to the rural community of Northumberland.

The increase in payroll costs has been more than outmatched by the additional delivery of services to the rural communities of Northumberland, who, together with the Trustees of CAN, owe a huge debt of gratitude to all the staff and volunteers of CAN for their continued outstanding performance during 2025.

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability.

Due to a changing and uncertain funding environment we have established several unrestricted designated funds which includes one which equates to at least 50% of our core annual costs relating to governance, back-office support and development work (excluding projects). We believe this to be an appropriate level of resources necessary to function effectively for a period of 6 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned and unforeseen increases in expenditure or decreases in income. That this is a prudent policy is underlined by the circumstances surrounding the pandemic and whilst we, partly by our own efforts and partly by external support, increased our resources during this period, this might not have been the case. Details of these reserves are set out in note 14 to these accounts.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2025

Because our costs and liability change over time, the level of each fund will be agreed by the Finance and General Purposes Committee and approved by the Board. We, as directors/trustees believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

Risk management

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: external and strategic; governance; financial; operational and personnel; and compliance. Procedures are in place to mitigate or otherwise manage the most significant risks identified.

Plans for future periods

In 2025/26 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of changing public sector funding regimes and other significant external issues. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions

We will continue to build strong relationships with our key partners and funders and seek to implement services and activities to address the needs of Northumberland's rural communities.

We will also seek to gradually build our reserves to reflect the growth in our project activities over recent years.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, and sustainable. CAN is one of 38 members of the ACRE Network (Action with Communities in Rural England), all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils and community-led housing.

The Board currently has one formal committee: Finance and General Purposes.

In February 2018, CAN established Communities CAN (North East LTD) as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board. Communities CAN (North East LTD) will transition to a fully independent Community Interest Company in 2025/26.

Property

CAN owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The Venerable Dr C Sourbut Groves

J Ashdown

J Humphrys

EA Elliott

(Resigned 18 November 2024)

V Vaughan

(Resigned 18 November 2024)

NJ Hooks

S Ellis

(Resigned 25 September 2024)

B Hensby

Professor J Phillipson

(Appointed 8 July 2024)

C Wright

J Rose

(Appointed 18 November 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CAN is made up of over 100 individual or organisational members and managed by eleven directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006

Planning and implementation

CAN's trustees prepare an Operating Plan for a 3-year period which is reviewed annually along with an annual budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN.

CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff. In 2024/25 this relates to the Chief Officer for the Northumberland Association of Local Councils (NALC), the Project Officer for Prudhoe Community Partnership, the Coordinator for Communities CAN (North East LTD), and the Project Manager for Northumberland Community Energy Ltd.

Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Operating Plan.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Related parties

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and can receive our regular news bulletins (CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example, in relation to village halls/community buildings and community energy.

CAN has established "Communities CAN (North East) Ltd" as a Company limited by guarantee Company Number 11203303, of which it is the sole member.

Volunteers

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways.

-The board consists of unpaid individuals who volunteer their time and expertise.

-It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations

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



J Humphrys

Trustee

Date: 10th November 2025

COMMUNITY ACTION NORTHUMBERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

I report to the trustees on my examination of the financial statements of Community Action Northumberland (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Nicholas Cunningham

Nicholas Cunningham FCCA

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 17/11/25.....

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	3,145	-	3,145	3,395
Charitable activities	3	77,760	881,608	959,368	882,349
Other trading activities	4	26,937	-	26,937	4,079
Investments		2,353	-	2,353	3,481
Total income		110,195	881,608	991,803	893,304
<u>Expenditure on:</u>					
Raising funds	5	5,361	-	5,361	4,775
Charitable activities	6	111,876	776,801	888,677	877,418
Total expenditure		117,237	776,801	894,038	882,193
Net (outgoing)/incoming resources before transfers		(7,042)	104,807	97,765	11,111
Gross transfers between funds		50,902	(50,902)	-	-
Net income for the year/ Net movement in funds		43,860	53,905	97,765	11,111
Fund balances at 1 April 2024		193,035	80,949	273,984	262,873
Fund balances at 31 March 2025		236,895	134,854	371,749	273,984

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	3,395	-	3,395
Charitable activities	3	13,004	869,345	882,349
Other trading activities	4	4,079	-	4,079
Investments		3,481	-	3,481
Total income		23,959	869,345	893,304
<u>Expenditure on:</u>				
Raising funds	5	4,775	-	4,775
Charitable activities	6	113,946	763,472	877,418
Total expenditure		118,721	763,472	882,193
Net (outgoing)/incoming resources before transfers		(94,762)	105,873	11,111
Gross transfers between funds		96,210	(96,210)	-
Net income for the year/ Net movement in funds		1,448	9,663	11,111
Fund balances at 1 April 2023		191,587	71,286	262,873
Fund balances at 31 March 2024		193,035	80,949	273,984

COMMUNITY ACTION NORTHUMBERLAND

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	100,096		123,816	
Cash at bank and in hand		450,484		302,594	
		<u>550,580</u>		<u>426,410</u>	
Creditors: amounts falling due within one year	12	(178,831)		(152,426)	
Net current assets			371,749		273,984
The funds of the charity					
Restricted income funds	15	134,854		80,949	
Unrestricted funds	14	236,895		193,035	
		<u>371,749</u>		<u>273,984</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 10th November 2025



J Humphrys
Trustee

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		145,537		(9,054)
Investing activities					
Investment income received		2,353		3,481	
Net cash generated from investing activities			2,353		3,481
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			147,890		(5,573)
Cash and cash equivalents at beginning of year			302,594		308,167
Cash and cash equivalents at end of year			450,484		302,594

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Community Action Northumberland is an incorporated charity, limited by guarantee, incorporated in England and Wales. The registered office is Uniun Building Front Street, Pegswood, Morpeth, Northumberland, NE61 6UF.

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,145	3,395

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Other income	47,960	49,046
Grant income	911,408	833,303
	<u>959,368</u>	<u>882,349</u>
Analysis by fund		
Unrestricted funds - general	77,760	13,004
Restricted funds	881,608	869,345
	<u>959,368</u>	<u>882,349</u>
Performance related grants		
DEFRA	43,005	43,305
Community Foundation	10,000	15,000
National Lottery Community Fund	52,500	272,993
Energy Projects	62,110	157,337
CIO / Big Lottery / WNCBC	-	3,058
CAIRN	129,230	-
LEAD	53,663	-
BBO / NCC	-	8,697
Community Housing Fund	41,758	36,471
REDRESS	120,190	122,645
Other	398,952	173,797
	<u>911,408</u>	<u>833,303</u>

Included in other grants is £nil (2024: £4,500) from Rural Employment Hubs; £nil (2024: £2,500) from The Ballinger Trust; £161,175 (2024: £95,976) from UKSPF; £5,000 (2024: £5,000) from The Sir James Knott Trust; £Nil (2024: £3,000) from The Joicey Trust; £44,544 (2024: £25,750) from ACRE; £8,000 (2024: £Nil) from Digital inclusion; £680 (2024: £nil) from Northumberland Village Hall Heritage; £119,860 (2024: £37,071) from Solar Projects MOTCA / TVCA; £49,693 (2024: £Nil) from Northumberland Community Energy Ltd; £10,000 (2024: £Nil) from NICRE.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities (Continued)

Other Income

The following amounts are included in other income:

	2025	2024
Northumberland Association of Local Councils	£30,000	£30,000
Prudhoe Partnership	£12,700	£12,500
Wingates	£3,779	£3,659
Oil CAN	£1,481	£2,887
Total	£47,960	£49,046

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Recharges for administration	26,937	4,079

5 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Raising funds</u>		
Administration	201	165
Staff costs	5,160	4,610
Raising funds	5,361	4,775
	5,361	4,775

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	176,236	168,716
Project costs	688,677	691,375
	<u>864,913</u>	<u>860,091</u>
Share of support and governance costs (see note 7)		
Support	9,185	5,344
Governance	14,579	11,983
	<u>888,677</u>	<u>877,418</u>
Analysis by fund		
Unrestricted funds	111,876	113,946
Restricted funds	776,801	763,472
	<u>888,677</u>	<u>877,418</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	-	8,661	8,661	-	8,290	8,290
Insurance	2,151	-	2,151	2,518	-	2,518
Telephone, postage & stationery	3,500	-	3,500	3,389	-	3,389
Sundry expenses	3,571	-	3,571	568	-	568
Central office costs	6,144	-	6,144	6,144	-	6,144
Office equipment	1,973	-	1,973	1,987	-	1,987
Fees & subscriptions	13,054	-	13,054	8,755	-	8,755
IT support	3,515	-	3,515	2,578	-	2,578
Travel	1,466	-	1,466	1,496	-	1,496
Project allocation	(26,189)	-	(26,189)	(22,091)	-	(22,091)
Meetings and admin costs	-	2,558	2,558	-	2,421	2,421
Independent examiners fees	-	3,360	3,360	-	1,272	1,272
	<u>9,185</u>	<u>14,579</u>	<u>23,764</u>	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>
Analysed between Charitable activities	<u>9,185</u>	<u>14,579</u>	<u>23,764</u>	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

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

There were no trustees expenses paid from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Director	1	1
Staff	22	20
Total	23	21

Employment costs

	2025 £	2024 £
Wages and salaries	508,327	396,563
Social security costs	41,943	27,069
Other pension costs	30,200	23,338
	580,470	446,970

Key management remuneration during the year totaled £61,441 (2024 : £59,792)

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

10 Taxation

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

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	100,096	123,816

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	168,304	79,454
Accruals and deferred income	10,527	72,972
	<u>178,831</u>	<u>152,426</u>

Amounts included within other creditors are for liabilities to external organisations.

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	236,895	134,854	371,749
	<u>236,895</u>	<u>134,854</u>	<u>371,749</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	193,035	80,949	273,984
	<u>193,035</u>	<u>80,949</u>	<u>273,984</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Redundancy fund	69,476	-	-	-	69,476
Projects fund	5,000	-	-	-	5,000
Sickness fund	11,227	-	-	-	11,227
Relocation fund	2,000	-	-	-	2,000
General Fund	105,332	110,195	(117,237)	50,902	149,192
	<u>193,035</u>	<u>110,195</u>	<u>(117,237)</u>	<u>50,902</u>	<u>236,895</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
DEFRA	-	43,005	(17,732)	(25,273)	-
Energy projects	48,513	334,808	(238,582)	(37,167)	107,572
Community Foundation Digital Inclusion	10,000	38,385	(41,830)	(5,069)	1,486
ACRE/ Rural Housing Enabler	6,952	44,544	(45,296)	(6,199)	-
Rural Unemployment UKSPF Rural	5,000	110,642	(110,952)	310	5,000
Solar Project	10,484	119,860	(133,636)	12,066	8,774
PCP Innovation officer	-	12,700	(13,378)	678	-
Rural Unemployment UKSPF Rural aspirations	-	-	-	12,022	12,022
NALC	-	30,000	(31,271)	1,271	-
UKSPF VOL programme	-	55,533	(45,863)	(9,670)	-
Communities CAN	-	41,758	(40,396)	(1,363)	-
NCEL	-	49,693	(51,200)	1,507	-
National Lottery Heritage Fund	-	680	(6,666)	5,986	-
	80,949	881,608	(776,801)	(50,902)	134,854

Transfers between funds

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

16 Funds administered for external organisations

Funds received as agent

During the year the charity received funds on behalf of third parties in its capacity as agent. These amounts are not included in the Statement of Financial Activities as the charity is not entitled to any of the economic benefits and acts solely as an intermediary.

	Income £	Expenditure £	Balance held at year end £
National Lottery Community Spaces Fund	165,500	159,500	6,000
National Lottery Community Spaces Capital	671,309	671,309	-
CAIRN - Climate Action in Rural North East	126,219	55,610	70,609
Wingates Windfarm Community Fund - Infinis	124,624	32,929	91,695
Grants to small local groups	1,000	1,000	-

17 Related party transactions

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus for the year	97,765	11,111
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,353)	(3,481)
	Movements in working capital:		
	Decrease in debtors	23,720	47,220
	Increase/(decrease) in creditors	26,405	(63,904)
	Cash generated from/(absorbed by) operations	<u>145,537</u>	<u>(9,054)</u>

Accounts

Charity registration number 1144604

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY ACTION NORTHUMBERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Venerable Dr C Sourbut Groves	
	J Ashdown	
	J Humphrys	
	EA Elliott	
	V Vaughan	
	NJ Hooks	(Appointed 10 July 2023)
	B Hensby	
	Professor J Phillipson	(Appointed 8 July 2024)
	C Wright	(Appointed 20 November 2023)
Chief Executive	A Dean	
Charity number	1144604	
Company number	07805401	
Registered office	Uniun Building Front Street Pegswood Morpeth Northumberland NE61 6UF	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	Co-operative Bank Shawbrook Bank TSB Unity Trust Bank	

COMMUNITY ACTION NORTHUMBERLAND

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise cooperation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision is of rural communities in Northumberland that are vibrant, inclusive and sustainable.

Our mission, reviewed in March 2020, is to benefit and help sustain rural communities in Northumberland by:

- Promoting Rural Issues: Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empowering Communities: Supporting and developing local communities, their key groups and organisations.
- Delivering solutions: Identifying, developing and managing projects to address the needs of individuals.
- Addressing climate change: delivering projects and influencing behaviours to help meet climate action requirements.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty, employability and housing
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures.
- By running training events on themes such as management, licensing, risk management, websites and food safety.

Our Mission has subsequently been reviewed again in 2024/5 with minor adjustments to reflect our continued development and growth.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries in order to adapt our services and activities to ensure they continue to be relevant, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, to advantage all our beneficiaries.

CAN's trustees review all activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

Achievements and performance

Changes from previous year

To reflect the need to respond positively to the covid pandemic, our previous strategic review and the continually changing financial environment, CAN maintains its active focus on Northumberland's rural communities and has maintained diversity in the amount of funds generated through different routes. This has included, a number of externally funded services and projects, for the benefit of individuals, households and/or community groups covering such topics as energy efficiency, fuel poverty, employability and housing in addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils.

In addition, we have continued to actively seek strong relationships with key partners in order to maximise our effectiveness in achieving our objectives and we have consolidated our capacity in relation to core areas.

Financial review

CAN has maintained an increase in its overall funding in a time of continuing challenges due to the aftermath of the COVID crisis, the rising cost of living and restricted public sector funds. Despite such significant challenges impacting the charity sector, the rise in overall funding can only be credited to the hard work and dedication all CAN staff and volunteers. The positive results are a strong indicator of the continued high value placed on CAN and its vital services to rural Northumberland, by funders and partners.

CAN's total income for 2023-2024 increased again to £893,304. The increase is explained by a rise in specific time-limited project funds including those related to the National Lottery Community Fund and a range of energy projects. It also reflects the emergence of new initiatives including the Solid Foundations project (taking the place of the former BBO programme), the Rural Housing Enabling project (RHE) and Volunteering Development project.

The rise in income is attributed to a continued growth in our effective collaborations with a range of key partners and the number of separate funding sources secured. In 2023/24, funds were secured from 16 sources, representing a 33% increase on the number of sources in the previous year. Increasing the diversity of funds secured is a key element of CAN's financial strategy.

Total payroll costs have risen, directly reflecting the growth of our activities in providing services to the rural community of Northumberland. Despite this increase, the total amount spent on governance costs has reduced.

The increase in payroll costs has been more than outmatched by the additional delivery of services to the rural communities of Northumberland, who, together with the Trustees of CAN, owe a huge debt of gratitude to all the staff and volunteers of CAN for their continued outstanding performance during 2023.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a growing proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability.

Due to a changing and uncertain funding environment we have established several unrestricted designated funds which includes one which equates to at least 50% of our core annual costs relating to governance, back-office support and development work (excluding projects). We believe this to be an appropriate level of resources necessary to function effectively for a period of 6 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned and unforeseen increases in expenditure or decreases in income. That this is a prudent policy is underlined by the circumstances surrounding the pandemic and whilst we, partly by our own efforts and partly by external support, increased our resources during this period, this might not have been the case. Details of these reserves are set out in note 14 to these accounts.

Because our costs and liabilities change over time, the level of each fund will be agreed by the Finance and General Purposes Committee and approved by the Board. As directors/trustees we believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

Risk management

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: external and strategic; governance; financial; operational and personnel; and compliance. Procedures are in place to mitigate or otherwise manage the most significant risks identified.

Plans for future periods

In 2024/25 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of the cost of living crisis, changing public sector funding regimes and other significant external issues. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions
- Addressing climate change

We will continue to build strong relationships with our key partners and seek to develop activities to address the unmet needs of Northumberland's rural communities.

We will also seek to gradually build our reserves to reflect recent growth in project activities. We will seek to develop strong relationships with the new North East Combined Authority.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, and sustainable. CAN is one of 38 members of the ACRE Network (Action with Communities in Rural England), all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils and community-led housing.

The Board currently has one formal committee: Finance and General Purposes. In February 2018, CAN established Communities CAN (North East LTD) as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board.

Property

CAN owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The Venerable Dr C Sourbut Groves

J Ashdown

J Humphrys

EA Elliott

V Vaughan

NJ Hooks

(Appointed 10 July 2023)

J Clark

(Appointed 15 May 2023 and resigned 20 November 2023)

S Ellis

(Resigned 25 September 2024)

B Hensby

Professor J Phillipson

(Appointed 8 July 2024)

C Wright

(Appointed 20 November 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CAN is made up of over 100 individual or organisational members and managed by 9 directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Planning and implementation

CAN's trustees prepare a Business Plan for a 3-year period which is reviewed annually along with an annual budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN.

CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff. Currently this relates the Project Officer for Prudhoe Community Partnership and the Coordinator for Communities CAN (North East).

Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Business Plan.

Related parties

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and can receive our regular news bulletins (CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example, in relation to village halls/community buildings and community-led housing.

CAN has established "Communities CAN (North East) Ltd" as a Company limited by guarantee Company Number 11203303, of which it is the sole member.

Volunteers

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways.

- The board consists of unpaid individuals who volunteer their time and expertise.
- It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations

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



J Humphrys
Trustee

Date: 11.11.24

COMMUNITY ACTION NORTHUMBERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

I report to the trustees on my examination of the financial statements of Community Action Northumberland (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their 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 financial statements to be reached.



Nicholas Cunningham FCCA

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 12-11-2024

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	2	3,395	-	3,395	4,641
Charitable activities	3	13,004	869,345	882,349	716,060
Other trading activities	4	4,079	-	4,079	9,790
Investments		3,481	-	3,481	1,286
Total income		<u>23,959</u>	<u>869,345</u>	<u>893,304</u>	<u>731,777</u>
<u>Expenditure on:</u>					
Raising funds	5	4,775	-	4,775	4,945
Charitable activities	6	113,946	763,472	877,418	738,700
Total expenditure		<u>118,721</u>	<u>763,472</u>	<u>882,193</u>	<u>743,645</u>
Net (outgoing)/incoming resources before transfers		(94,762)	105,873	11,111	(11,868)
Gross transfers between funds		96,210	(96,210)	-	-
Net income/(expenditure) for the year/ Net movement in funds		<u>1,448</u>	<u>9,663</u>	<u>11,111</u>	<u>(11,868)</u>
Fund balances at 1 April 2023		<u>191,587</u>	<u>71,286</u>	<u>262,873</u>	<u>274,741</u>
Fund balances at 31 March 2024		<u><u>193,035</u></u>	<u><u>80,949</u></u>	<u><u>273,984</u></u>	<u><u>262,873</u></u>

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	4,641	-	4,641
Charitable activities	3	51,027	665,033	716,060
Other trading activities	4	9,790	-	9,790
Investments		1,286	-	1,286
Total income		66,744	665,033	731,777
<u>Expenditure on:</u>				
Raising funds	5	4,945	-	4,945
Charitable activities	6	135,484	603,216	738,700
Total expenditure		140,429	603,216	743,645
Net (outgoing)/incoming resources before transfers		(73,685)	61,817	(11,868)
Gross transfers between funds		88,125	(88,125)	-
Net income/(expenditure) for the year/ Net movement in funds		14,440	(26,308)	(11,868)
Fund balances at 1 April 2022		177,148	97,593	274,741
Fund balances at 31 March 2023		191,588	71,285	262,873

COMMUNITY ACTION NORTHUMBERLAND

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	123,816		171,036	
Cash at bank and in hand		302,594		308,167	
		<u>426,410</u>		<u>479,203</u>	
Creditors: amounts falling due within one year	13	(152,426)		(216,330)	
Net current assets			273,984		262,873
			<u><u>273,984</u></u>		<u><u>262,873</u></u>
The funds of the charity					
Restricted income funds	16		80,949		71,285
Unrestricted funds	15		193,035		191,588
			<u>273,984</u>		<u>262,873</u>
			<u><u>273,984</u></u>		<u><u>262,873</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 11.11.24



J Humphrys
Trustee

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(9,054)		38,770
Investing activities					
Investment income received		3,481		1,286	
Net cash generated from investing activities			3,481		1,286
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(5,573)		40,056
Cash and cash equivalents at beginning of year			308,167		268,111
Cash and cash equivalents at end of year			302,594		308,167

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Community Action Northumberland is an incorporated charity incorporated in England and Wales. The registered office is Union Building Front Street, Pegswood, Morpeth, Northumberland, NE61 6UF.

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

We do not depreciate any equipment under the purchase price of £1,000. At present no items over this value are held.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	3,395	4,641

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Other income	49,046	63,027
Grant income	833,303	653,033
	<u>882,349</u>	<u>716,060</u>
Analysis by fund		
Unrestricted funds - general	13,004	51,027
Restricted funds	869,345	665,033
	<u>882,349</u>	<u>716,060</u>
Performance related grants		
DEFRA	43,305	42,405
Community Foundation	15,000	30,000
National Lottery Community Fund	272,993	-
Energy Projects	157,337	97,341
CIO / Big Lottery / WNCBC	3,058	19,155
RCEF	-	94,060
NICRE	-	12,000
BBO / NCC	8,697	236,137
Community Housing Fund	36,471	30,115
REDRESS	122,645	83,296
Other	173,797	8,524
	<u>833,303</u>	<u>653,033</u>

Included in other grants is £4,500 (2023: £4,590) from Rural Employment Hubs; £Nil (2023: £1,435) CELL; £2,500 (2023: £2,500) from The Ballinger Trust; £95,976 (2023: £Nil) from UKSPF; £26,600 (2023 :£nil) North of Tyne Combined Authority; £10,471(2023 : £nil) Tees Valley Combined Authority; £5,000 (2023: £Nil) from The Sir James Knott Trust; £3,000 (2023: £Nil) from The Joicey Trust; £25,750 (2023: £Nil) from ACRE.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities (Continued)

Other Income

The following amounts are included in other income:

	2024	2023
Northumberland Association of Local Councils	£30,000	£30,000
Prudhoe Partnership	£12,500	£12,500
Haltwhistle Partnership	-	£14,000
Wingates	£3,659	£3,285
Oil CAN	£2,887	£3,242
Total	£49,046	£63,027

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Recharges for administration	4,079	9,790

5 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Raising funds</u>		
Administration	165	113
Staff costs	4,610	4,832
	<u>4,775</u>	<u>4,945</u>
Raising funds	4,775	4,945

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	168,716	235,486
Project costs	691,375	478,097
	<u>860,091</u>	<u>713,583</u>
Share of support and governance costs (see note 7)		
Support	5,344	9,470
Governance	11,983	15,647
	<u>877,418</u>	<u>738,700</u>
Analysis by fund		
Unrestricted funds	113,946	135,484
Restricted funds	763,472	603,216
	<u>877,418</u>	<u>738,700</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Staff costs	-	8,290	8,290	-	9,702	9,702
Insurance	2,518	-	2,518	2,473	-	2,473
Telephone, postage & stationery	3,389	-	3,389	3,168	-	3,168
Sundry expenses	568	-	568	9,870	-	9,870
Central office costs	6,144	-	6,144	6,144	-	6,144
Office equipment	1,987	-	1,987	1,956	-	1,956
Fees & subscriptions	8,755	-	8,755	6,488	-	6,488
IT support	2,578	-	2,578	1,303	-	1,303
Travel	1,496	-	1,496	1,274	-	1,274
Project allocation	(22,091)	-	(22,091)	(23,206)	-	(23,206)
Meetings and admin costs	-	2,421	2,421	-	4,781	4,781
Independent examiners fees	-	1,272	1,272	-	1,164	1,164
	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>	<u>9,470</u>	<u>15,647</u>	<u>25,117</u>
Analysed between Charitable activities	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>	<u>9,470</u>	<u>15,647</u>	<u>25,117</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

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

There were no trustees expenses paid from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Director	1	1
Staff	20	16
Total	21	17

Employment costs

	2024 £	2023 £
Wages and salaries	396,563	351,958
Social security costs	27,069	26,708
Other pension costs	23,338	20,275
	446,970	398,941

Key management remuneration during the year totaled £59,792 (2023 : £58,514)

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

10 Taxation

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	4,800
Disposals	(4,800)
At 31 March 2024	-
Depreciation and impairment	
At 1 April 2023	4,800
Eliminated in respect of disposals	(4,800)
At 31 March 2024	-
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	123,816	171,036

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	79,454	122,505
Accruals and deferred income	72,972	93,825
	152,426	216,330

Amounts included within other creditors are for liabilities to external organisations.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	193,035	80,949	273,984
	<u>193,035</u>	<u>80,949</u>	<u>273,984</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	191,588	71,285	262,873
	<u>191,588</u>	<u>71,285</u>	<u>262,873</u>

15 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Redundancy fund	69,476	-	69,476
Projects fund	5,000	-	5,000
Sickness fund	11,227	-	11,227
Relocation fund	2,000	-	2,000
Community foundation	15,000	(15,000)	-
	<u>102,703</u>	<u>(15,000)</u>	<u>87,703</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Rural churches for everyone	3,150	-	-	(3,150)	-
Energy projects	21,071	284,982	(231,402)	(26,138)	48,513
DEFRA	-	42,405	(15,528)	(26,877)	-
Core legacy fund	613	-	(613)	-	-
Northumberland Association of Local Councils	-	30,000	(30,101)	101	-
National Lottery Heritage Fund - Northumberland Village Heritage	46,292	3,000	(49,768)	476	-
Communities CAN	-	36,471	(34,137)	(2,334)	-
UKSPF SF/Rural employment/Bridge	160	101,822	(95,605)	(1,377)	5,000
National Lottery Community fund	-	238,683	(187,722)	(40,477)	10,484
Community Foundation digital inclusion	-	10,000	-	-	10,000
Smart management	-	34,310	(38,170)	3,860	-
Rural housing enabler	-	25,750	(13,801)	(4,997)	6,952
UKSPF Voluntary programme	-	12,351	(12,063)	(288)	-
Solar project	-	37,071	(41,947)	4,876	-
PCP innovation officer	-	12,500	(12,615)	115	-
	71,286	869,345	(763,472)	(96,210)	80,949

Transfers between funds

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	11,111	(11,868)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,481)	(1,286)
	Movements in working capital:		
	Decrease/(increase) in debtors	47,220	(87,809)
	(Decrease)/increase in creditors	(63,904)	139,733
	Cash (absorbed by)/generated from operations	<u>(9,054)</u>	<u>38,770</u>

Accounts

Charity registration number 1144604

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COMMUNITY ACTION NORTHUMBERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Venerable CA S Groves	
	J Ashdown	
	J Humphrys	
	EA Elliott	
	V Vaughan	
	NJ Hooks	(Appointed 10 July 2023)
	J Clark	(Appointed 15 May 2023)
	S Ellis	(Appointed 4 November 2022)
	B Hensby	(Appointed 4 November 2022)
Chief Executive	A Dean	
Charity number	1144604	
Company number	07805401	
Registered office	Union Building Front Street Pegswood Morpeth Northumberland NE61 6UF	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	Co-operative Bank Shawbrook Bank TSB Unity Trust Bank	

COMMUNITY ACTION NORTHUMBERLAND

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise cooperation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision is of rural communities in Northumberland that are vibrant, inclusive and sustainable.

Our mission, reviewed in March 2020, is to benefit and help sustain rural communities in Northumberland by:

- Promoting Rural Issues: Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empowering Communities: Supporting and developing local communities, their key groups and organisations.
- Delivering solutions: Identifying, developing and managing projects to address the needs of individuals.
- Addressing climate change: delivering projects and influencing behaviours to help meet climate action requirements.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty, employability and housing
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures.
- By running training events on themes such as management, licensing, risk management, websites and food safety

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries in order to adapt our services and activities to ensure they continue to be relevant, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, to advantage all our beneficiaries.

CAN's trustees review all activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Changes from previous year

To reflect the need to respond positively to the Covid pandemic, our previous strategic review and the continually changing financial environment, CAN maintains its active focus on Northumberland's rural communities and has maintained diversity in the amount of funds generated through different routes. This has included, a number of externally funded services and projects, for the benefit of individuals, households and/or community groups covering such topics as energy efficiency, fuel poverty, employability and housing in addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils.

In addition, we have continued to actively seek strong relationships with key partners in order to maximise our effectiveness in achieving our objectives and we have consolidated our capacity in relation to core areas.

Financial review

CAN has achieved an increase in its overall funding in a time of unprecedented challenges due to the aftermath of the COVID crisis and the rising cost of living. Despite such significant challenges impacting the charity sector, the rise in overall funding can only be credited to the hard work and dedication all CAN staff and volunteers. The positive results are a strong indicator of the continued high value placed on CAN and its vital services to rural Northumberland, by funders and partners.

CAN's total income for 2022-2023 increased significantly to £731,777. The increase is explained by a rise in specific time-limited project funds including those related to the Bridge Project (£236,137) and the solar-powered village halls project (£94,060). The rise in income is also attributed to a continued growth in the number of separate funding sources secured, a key element of CAN's financial strategy.

Total payroll costs were £398,941 representing 54% of total income, previous year was 45%. Of this £235,486 (Note 6), was spent providing services to the rural community of Northumberland, in line with last year. This means that only £14,534 of salaries was spent on administration. Of this sum £4,832 was spent on fundraising and £9,702 was spent on administration. Staff time spent on administration of £9,702 equates to 2.4% of total wages and 1.3% of total income. This represents the time CAN dedicates to rural Northumberland and their effort to secure funding streams for the benefit of Northumberland communities.

When project funds received and distributed to the rural community of £478,097 (£310,883 in 2022) are added to this figure, then it should be noted that £713,583 or 98% (99% in 2022) of total income for the year has been disbursed to the benefit of the Northumberland communities. This represents a satisfying improvement on the previous year, of which CAN is extremely proud. This is in accordance with the policy of keeping overheads to a minimum.

To achieve this improvement in performance it has been necessary to increase payroll costs by £79,160, an increase which has been more than outmatched by the additional delivery of services to the rural communities of Northumberland, who, together with the Trustees of CAN, owe a huge debt of gratitude to all the staff and volunteers of CAN for their continued outstanding performance during 2022-23.

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a growing proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2023

Due to a changing and uncertain funding environment we have established several unrestricted designated funds which include one equating to at least 50% of our core annual costs relating to governance, project delivery, back-office support and development work. We believe this to be an appropriate level of resources necessary to function effectively for a period of 4 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned and unforeseen increases in expenditure or decreases in income. That this is a prudent policy is underlined by the circumstances surrounding the pandemic and whilst partly by our own efforts, partly through Government support, we have actually increased our resources, this might not have been the case. Details of these reserves are set out in note 16 to these accounts.

Because our costs and liabilities change over time, the level of each fund will be agreed by the Finance and General Purposes Committee and approved by the Board. As directors/trustees we believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

Risk management

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: external and strategic; governance; financial; operational and personnel; and compliance. Procedures are in place to mitigate or otherwise manage the most significant risks identified.

Plans for future periods

In 2023/24 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of the cost of living crisis, changing public sector funding regimes and other significant external issues. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions
- Addressing climate change

We will continue to build strong relationships with our key partners and seek to develop activities to address the unmet needs of Northumberland's rural communities.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, and sustainable. CAN is one of 38 members of the ACRE Network (Action with Communities in Rural England), all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils and community-led housing.

The Board currently has one formal committee: Finance and General Purposes. In February 2018, CAN established Communities CAN (North East LTD) as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board.

Property

CAN owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The Venerable CA S Groves

L Tudor-Snodin (Resigned 7 November 2022)

S Armstrong (Resigned 7 November 2022)

J Ashdown

JA Hood (Resigned 25 September 2022)

J Humphrys

EA Elliott

V Vaughan

AW Hinchcliffe (Resigned 4 November 2022)

NJ Hooks (Appointed 10 July 2023)

J Clark (Appointed 15 May 2023)

S Ellis (Appointed 4 November 2022)

B Hensby (Appointed 4 November 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company. CAN is made up of over 100 individual or organisational members and managed by 6 directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006

Planning and implementation

CAN's trustees prepare a Business Plan for a 3-year period, and each year an Action Plan and a budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN.

CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff, currently there are no such staff on CAN's payroll. Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Business Plan.

Related parties

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and can receive our regular news bulletins (CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example, in relation to village halls/community buildings and community-led housing.

CAN has established "Communities CAN (North East) Ltd" as a Company limited by guarantee Company Number 11203303, of which it is the sole member.

Volunteers

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways.

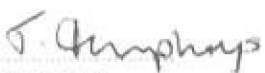
-The board consists of unpaid individuals who volunteer their time and expertise.

-It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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



J Humphrys
Trustee

Date 13 Nov 2023

COMMUNITY ACTION NORTHUMBERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

I report to the trustees on my examination of the financial statements of Community Action Northumberland (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

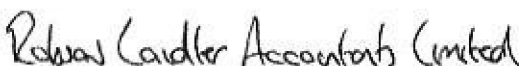
Independent examiner's statement

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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their 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 financial statements to be reached.



Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 16-11-2023

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	4,641	-	4,641	3,175
Charitable activities	3	51,027	665,033	716,060	504,746
Other trading activities	4	9,790	-	9,790	7,745
Investments		1,286	-	1,286	474
Total income		66,744	665,033	731,777	516,140
<u>Expenditure on:</u>					
Raising funds	5	4,945	-	4,945	4,559
Charitable activities	6	135,484	603,216	738,700	524,941
Total expenditure		140,429	603,216	743,645	529,500
Net (outgoing)/incoming resources before transfers		(73,685)	61,817	(11,868)	(13,360)
Gross transfers between funds		88,125	(88,125)	-	-
Net income/(expenditure) for the year/ Net movement in funds		14,440	(26,308)	(11,868)	(13,360)
Fund balances at 1 April 2022		177,148	97,593	274,741	288,101
Fund balances at 31 March 2023		191,588	71,285	262,873	274,741

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	3,175	-	3,175
Charitable activities	3	105,851	398,895	504,746
Other trading activities	4	7,745	-	7,745
Investments		474	-	474
Total income		117,245	398,895	516,140
<u>Expenditure on:</u>				
Raising funds	5	4,559	-	4,559
Charitable activities	6	126,314	398,627	524,941
Total expenditure		130,873	398,627	529,500
Net (outgoing)/incoming resources before transfers		(13,628)	268	(13,360)
Gross transfers between funds		20,021	(20,021)	-
Net income/(expenditure) for the year/ Net movement in funds		6,393	(19,753)	(13,360)
Fund balances at 1 April 2021		170,755	117,346	288,101
Fund balances at 31 March 2022		177,148	97,593	274,741

COMMUNITY ACTION NORTHUMBERLAND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	171,036		83,227	
Cash at bank and in hand		308,167		268,111	
		<u>479,203</u>		<u>351,338</u>	
Creditors: amounts falling due within one year	13	<u>(216,330)</u>		<u>(76,597)</u>	
Net current assets			<u>262,873</u>		<u>274,741</u>
Income funds					
Restricted funds	15		71,285		97,593
<u>Unrestricted funds - general</u>					
Designated funds	14	102,703		90,335	
General unrestricted funds		<u>88,885</u>		<u>86,813</u>	
			<u>191,588</u>		<u>177,148</u>
			<u>262,873</u>		<u>274,741</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 13.11.23


J Humphrys
Trustee

Company registration number 07805401

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		38,770		(42,104)
Investing activities					
Investment income received		1,286		474	
Net cash generated from investing activities			1,286		474
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			40,056		(41,630)
Cash and cash equivalents at beginning of year			268,111		309,741
Cash and cash equivalents at end of year			308,167		268,111

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Community Action Northumberland is an incorporated charity incorporated in England and Wales. The registered office is Union Building Front Street, Pegswood, Morpeth, Northumberland, NE61 6UF.

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

We do not depreciate any equipment under the purchase price of £1,000. At present no items over this value are held.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities

1.9 Retirement benefits

The charitable company offers all eligible employees the opportunity to enrol in the National Employment Savings Trust (NEST), a workplace pension scheme. NEST is a not for profit organisation, controlled by trustees and is answerable to Parliament through the department for Work & Pensions. CAN currently contributes 6% of employees' gross earnings and these are charged to the Statement of Financial Activities in the period to which they relate.

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	4,641	3,175

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Other income	63,027	63,710
Grant income	653,033	441,036
	<u>716,060</u>	<u>504,746</u>
Analysis by fund		
Unrestricted funds - general	51,027	105,851
Restricted funds	665,033	398,895
	<u>716,060</u>	<u>504,746</u>
Performance related grants		
DEFRA	42,405	42,405
Community Foundation	30,000	10,000
Energy Projects	97,341	23,600
CIO / Big Lottery / WNCBC	19,155	14,250
RCEF	94,060	32,800
NICRE	12,000	19,736
BBO / NCC	236,137	195,325
Community Housing Fund	30,115	42,270
REDRESS	83,296	53,584
Other	8,524	7,066
	<u>653,033</u>	<u>441,036</u>

Included in other grants is £4,590 (2022: £3,500) from Rural Employment Hubs, £1,435 (2021: £3,565) CELL, £2,500 (2022: £Nil) from The Ballinger Trust,

Other Income

The following amounts are included in other income:	2023	2022
Northumberland Association of Local Councils	£30,000	£30,000
Prudhoe Partnership	£12,500	£10,500
Haltwhistle Partnership	£14,000	£9,000
North East Comm Led Network	-	£4,700
Wingates	£3,285	£2,956
Oil CAN	£3,242	£6,554
Total	£63,027	£63,710

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Recharges for administration	9,790	7,745

5 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Raising funds		
Administration	113	100
Staff costs	4,832	4,459
Raising funds	4,945	4,559
	4,945	4,559

6 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Staff costs	235,486	193,832
Project costs	478,097	310,883
	713,583	504,715
Share of support costs (see note 7)	9,470	8,658
Share of governance costs (see note 7)	15,647	11,568
	738,700	524,941
Analysis by fund		
Unrestricted funds - general	135,484	126,314
Restricted funds	603,216	398,627
	738,700	524,941

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	9,702	9,702	-	8,486	8,486
Insurance	2,473	-	2,473	2,190	-	2,190
Telephone, postage & stationery	3,168	-	3,168	3,258	-	3,258
Sundry expenses	9,870	-	9,870	3,213	-	3,213
Central office costs	6,144	-	6,144	6,144	-	6,144
Office equipment	1,956	-	1,956	1,785	-	1,785
Fees & subscriptions	6,488	-	6,488	7,379	-	7,379
IT support	1,303	-	1,303	872	-	872
Travel	1,274	-	1,274	966	-	966
Project allocation	(23,206)	-	(23,206)	(17,149)	-	(17,149)
Meetings and admin costs	-	4,781	4,781	-	1,902	1,902
Independent examiners fees	-	1,164	1,164	-	1,180	1,180
	<u>9,470</u>	<u>15,647</u>	<u>25,117</u>	<u>8,658</u>	<u>11,568</u>	<u>20,226</u>
Analysed between Charitable activities	<u>9,470</u>	<u>15,647</u>	<u>25,117</u>	<u>8,658</u>	<u>11,568</u>	<u>20,226</u>

8 Trustees

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

There were no trustees expenses paid from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Director	1	1
Staff	16	14
Total	<u>17</u>	<u>15</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	351,958	283,296
Social security costs	26,708	20,099
Other pension costs	20,275	16,386
	<u>398,941</u>	<u>319,781</u>

Key management remuneration during the year totaled £58,514 (2022 : £53,123)

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	4,800
At 31 March 2023	<u>4,800</u>
Depreciation and impairment	
At 1 April 2022	4,800
At 31 March 2023	<u>4,800</u>
Carrying amount	
At 31 March 2023	-
At 31 March 2022	<u>-</u>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>171,036</u>	<u>83,227</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	122,505	68,709
Accruals and deferred income	93,825	7,888
	<u>216,330</u>	<u>76,597</u>

Amounts included within other creditors are for liabilities to external organisations.

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Redundancy fund	45,371	24,105	69,476
Projects fund	30,000	(25,000)	5,000
Sickness fund	9,964	1,263	11,227
Relocation fund	5,000	(3,000)	2,000
Community foundation	-	15,000	15,000
	<u>90,335</u>	<u>12,368</u>	<u>102,703</u>

A redundancy fund was established in 1995/96 in recognition of the need to provide for the possible costs, which could be incurred by the Charity, upon termination of employees' contracts of employment. A projects fund was created in 2001/02 for the initial support or extensions to special projects.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Energy Projects	10,809	97,341	(79,574)	(7,505)	21,071
DEFRA	-	42,405	-	(42,405)	-
Core legacy fund	1,112	-	(500)	-	612
NALC	-	30,000	(35,723)	5,723	-
National Lottery Heritage Fund- Northumberland Village Heritage Project	70,892	-	(13,871)	(10,729)	46,292
Communities CAN	-	30,115	(37,596)	7,481	-
National Lottery Heritage Fund - Rural Churches for Everyone	10,324	-	-	(7,174)	3,150
Rural Employment Hubs	3,689	4,590	(5,180)	(2,939)	160
Northumberland Estates	767	-	(767)	-	-
Community Building Officer	-	19,155	(32,333)	13,178	-
REDRESS	-	83,295	(56,865)	(26,430)	-
BBO Bridge project	-	236,137	(220,355)	(15,782)	-
RCEF	-	94,060	(94,322)	262	-
Haltwhistle Solar project	-	5,000	-	(5,000)	-
PCP HCP / Innovation officer	-	21,500	(26,130)	4,630	-
CELL	-	1,435	-	(1,435)	-
	<u>97,593</u>	<u>665,033</u>	<u>(603,216)</u>	<u>(88,125)</u>	<u>71,285</u>

Funds have been received from National Lottery Heritage Fund and Rural Churches for Everyone. These are held in our restricted funds, as they were unable to be utilised during this financial year due to the pandemic and will be expended in the ensuing financial year with agreement of the funders.

Transfers between funds

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Current assets/(liabilities)	191,588	71,285	262,873	86,813	274,741
	<u>191,588</u>	<u>71,285</u>	<u>262,873</u>	<u>86,813</u>	<u>274,741</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

18 Cash generated from operations	2023 £	2022 £
Deficit for the year	(11,868)	(13,360)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,286)	(474)
Movements in working capital:		
(Increase) in debtors	(87,809)	(19,589)
Increase/(decrease) in creditors	139,733	(8,681)
Cash generated from/(absorbed by) operations	38,770	(42,104)

Accounts

Charity registration number 1144604

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

COMMUNITY ACTION NORTHUMBERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Venerable CA S Groves L Tudor-Snodin S Armstrong J Ashdown JA Hood J Humphrys EA Elliott V Vaughan AW Hinchcliffe	(Appointed 10 May 2021)
Chief Executive	A Dean	
Charity number	1144604	
Company number	07805401	
Registered office	Uniun Building Front Street Pegswood Morpeth Northumberland NE61 6UF	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle Upon Tyne Tyne and Wear England NE2 1TJ	
Bankers	Co-operative Bank Shawbrook Bank TSB Unity Trust Bank	

COMMUNITY ACTION NORTHUMBERLAND

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise cooperation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision is of rural communities in Northumberland that are vibrant, inclusive and sustainable.

Our mission, reviewed in March 2020, is to benefit and help sustain rural communities in Northumberland by:

- Promoting Rural Issues: Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empowering Communities: Supporting and developing local communities, their key groups and organisations.
- Delivering solutions: Identifying, developing and managing projects to address the needs of individuals.
- Addressing climate change: delivering projects and influencing behaviours to help meet climate action requirements.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty, employability and housing
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups
- By running training events on themes such as management, licensing, risk management, websites and food safety
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures.

Changes from previous year

To reflect the need to respond positively to the covid pandemic, our previous strategic review and the continually changing financial environment, CAN maintains its active focus on Northumberland's rural communities and has maintained diversity in the amount of funds generated through different routes. In addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils, this has included a number of externally-funded services and projects. These are for the benefit of individuals, households and/or community groups, and cover such key elements as energy efficiency, fuel poverty, employability and housing. We have also accessed specific funds related to coronavirus response and recovery.

In addition, we have continued to actively seek strong relationships with key partners in order to maximise our effectiveness in achieving our objectives

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries in order to adapt our services and activities to ensure they continue to be relevant, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, to advantage all our beneficiaries.

CAN's trustees review all activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

Achievements and performance

Financial review

CAN has achieved an increase in its overall funding in a time of unprecedented challenges due to the aftermath of the COVID crisis and the rising cost of living. Despite such significant challenges impacting the charity sector, the rise in overall funding can only be credited to the hard work and dedication of CAN's CEO, Andy Dean, and all of CAN's staff and volunteers. The positive results are a strong indicator of the continued support received by all those with high regard for CAN and its vital services to rural Northumberland, which attract new funding streams year on year.

CAN's total income for 2021-2022 increased overall by just over 14.7% to £516,140, previous year 9.6%. The increase is explained by a rise in unrestricted funds from £96,501 to £117,245 and restricted funds from £353,398 to £398,895. Grant income increased by just over 17% from £375,803 to £441,036, previous year 2.34%, whilst other income has decreased slightly by 6.5% to £63,710.

The details of the movements can be seen at note 3 in this report; a significant element is grant income received from the Government's Community Housing Fund of £42,270 and grant income of £53,584 from the Energy Industry Voluntary Redress Scheme. A new income stream was received relating to support given to the Prudhoe Partnership by CAN's Development Officer of £10,500 to find innovative solutions addressing community needs as part of CAN's partnership with the National Innovation Centre for Rural Enterprise, led by Newcastle University. COVID19 financial support of £10,000 has continued to be received in 2021-22 from Northumberland County Council in respect of COVID relief.

Total payroll costs were £206,777 representing 41% of total income, previous year was 45%. Of this £193,832 (Note 6), 94% of total income, was spent providing services to the rural community of Northumberland, in line with last year. This means that only £12,946 of salaries was spent on administration. Of this sum £4,459 was spent on fundraising and £8,487 was spent on administration. Staff time spent on administration of £8,487 equates to 4.1% of total wages and 1.7% of total income. This represents the time CAN dedicates to rural Northumberland and its effort to secure funding streams for the benefit of Northumberland communities.

When project funds received and distributed to the rural community of £310,883 (£200,202 in 2021) are added to this figure, then it should be noted that £504,715 or 99% (87% in 2021) of total income for the year has been disbursed to the benefit of the Northumberland communities. This represents a satisfying improvement on the previous year, of which CAN is extremely proud. This is in accordance with the policy of keeping overheads to a minimum.

To achieve this improvement in performance it has been necessary to increase payroll costs by £3,022. This minimal increase which has been more than outmatched by the additional delivery of services to the rural communities of Northumberland, who, together with the Trustees of CAN, owe a huge debt of gratitude to all the staff and volunteers of CAN for their continued outstanding performance during 2022.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a growing proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability

Due to a changing and uncertain funding environment we have established several unrestricted designated funds which include one equating to at least 50% of our core annual costs relating to governance, project delivery, back-office support and development work. We believe this to be an appropriate level of resources necessary to function effectively for a period of 6 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned and unforeseen increases in expenditure or decreases in income. That this is a prudent policy is underlined by the circumstances surrounding the pandemic and whilst partly by our own efforts, partly through Government support, we have actually increased our resources, this might not have been the case. Details of these reserves are set out in note 16 to these accounts.

Because our costs and liabilities change over time, the level of each fund will be agreed by the Finance and General Purposes Committee and approved by the Board. As directors/trustees we believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

Risk management

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: external and strategic; governance; financial; operational and personnel; and compliance. Procedures are in place to mitigate or otherwise manage the most significant risks identified.

Plans for future periods

In 2022/23 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of the covid-19 pandemic and its ongoing impact. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions
- Addressing climate change

We will continue to build strong relationships with our key partners and seek to develop activities to address the unmet needs of Northumberland's rural communities.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, and sustainable. CAN is one of 38 members of the ACRE Network (Action with Communities in Rural England), all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils and community-led housing.

The Board currently has one formal committee: Finance and General Purposes.

In February 2018, CAN established Communities CAN (North East LTD) as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board.

Property

CAN owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

The Venerable CA S Groves	(Appointed 10 May 2021)
L Tudor-Snodin	
S Armstrong	
J Ashdown	
JA Hood	
J Humphrys	
EA Elliott	
V Vaughan	
G Hepburn OBE	(Resigned 15 November 2021)
DM Middleton CBE FCA	(Resigned 15 November 2021)
AW Hinchcliffe	

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CAN is made up of over 100 individual or organisational members and managed by 11 directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2022

Planning and implementation

CAN's trustees prepare a Business Plan for a 3-year period, and each year an Action Plan and a budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN.

CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff. Currently there are no such staff on CAN's payroll.

Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Action Plan.

Related parties

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and can receive our regular news bulletins (CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example, in relation to village halls/community buildings and community-led housing.

In 2015 CAN launched a new 'Friends of Rural Northumberland' initiative. Over 100 people have signed up to become a Friend and offer their expertise when called upon, as well as to receive CAN's regular communications.

CAN has established "Communities CAN (North East) Ltd" as a Company limited by guarantee Company Number 11203303, of which it is the sole member.

Volunteers

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways.

- The board consists of unpaid individuals who volunteer their time and expertise.
- It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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

J Humphrys
Trustee

20 September 2022

COMMUNITY ACTION NORTHUMBERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

I report to the trustees on my examination of the financial statements of Community Action Northumberland (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their 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 financial statements to be reached.

Nicholas Cunningham FCCA

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 20 September 2022

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	3,175	-	3,175	3,684
Charitable activities	3	105,851	398,895	504,746	443,914
Other trading activities	4	7,745	-	7,745	1,496
Investments		474	-	474	805
Total income		117,245	398,895	516,140	449,899
<u>Expenditure on:</u>					
Raising funds	5	4,559	-	4,559	4,497
Charitable activities	6	126,314	398,627	524,941	411,032
Total expenditure		130,873	398,627	529,500	415,529
Net (outgoing)/incoming resources before transfers		(13,628)	268	(13,360)	34,370
Gross transfers between funds		20,021	(20,021)	-	-
Net income/(expenditure) for the year/ Net movement in funds		6,393	(19,753)	(13,360)	34,370
Fund balances at 1 April 2021		170,755	117,346	288,101	253,731
Fund balances at 31 March 2022		177,148	97,593	274,741	288,101

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	3,684	-	3,684
Charitable activities	3	90,516	353,398	443,914
Other trading activities	4	1,496	-	1,496
Investments		805	-	805
Total income		96,501	353,398	449,899
<u>Expenditure on:</u>				
Raising funds	5	4,497	-	4,497
Charitable activities	6	100,037	310,995	411,032
Total expenditure		104,534	310,995	415,529
Net (outgoing)/incoming resources before transfers		(8,033)	42,403	34,370
Gross transfers between funds		29,502	(29,502)	-
Net income/(expenditure) for the year/ Net movement in funds		21,469	12,901	34,370
Fund balances at 1 April 2020		149,286	104,445	253,731
Fund balances at 31 March 2021		170,755	117,346	288,101

COMMUNITY ACTION NORTHUMBERLAND

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	83,227		63,638	
Cash at bank and in hand		268,111		309,741	
		<u>351,338</u>		<u>373,379</u>	
Creditors: amounts falling due within one year	12	(76,597)		(85,278)	
Net current assets			274,741		288,101
Income funds					
Restricted funds	14		97,593		117,346
<u>Unrestricted funds - general</u>					
Designated funds	13	90,335		90,335	
General unrestricted funds		<u>86,813</u>		<u>80,420</u>	
			177,148		170,755
			<u>274,741</u>		<u>288,101</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 September 2022

J Humphrys
Trustee

Company registration number 07805401

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(42,104)		26,435
Investing activities					
Investment income received		474		805	
Net cash generated from investing activities			474		805
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(41,630)		27,240
Cash and cash equivalents at beginning of year			309,741		282,501
Cash and cash equivalents at end of year			268,111		309,741

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Community Action Northumberland is an incorporated charity incorporated in England and Wales. The registered office is Uniun Building Front Street, Pegswood, Morpeth, Northumberland, NE61 6UF.

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

We do not depreciate any equipment under the purchase price of £1,000. At present no items over this value are held.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities

1.9 Retirement benefits

The charitable company offers all eligible employees the opportunity to enrol in the National Employment Savings Trust (NEST), a workplace pension scheme. NEST is a not for profit organisation, controlled by trustees and is answerable to Parliament through the department for Work & Pensions. CAN currently contributes 6% of employees' gross earnings and these are charged to the Statement of Financial Activities in the period to which they relate.

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	3,175	3,684

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Other income	63,710	68,111
Grant income	441,036	375,803
	<u>504,746</u>	<u>443,914</u>
Analysis by fund		
Unrestricted funds - general	105,851	90,516
Restricted funds	398,895	353,398
	<u>504,746</u>	<u>443,914</u>
Performance related grants		
DEFRA	42,405	42,405
Community Foundation	10,000	5,000
National Lottery Community Hubs	-	64,925
Energy Projects	23,600	23,417
CIO / Big Lottery / WNCBC	14,250	15,424
RCEF	32,800	-
NICRE	19,736	-
BBO / NCC	195,325	156,820
Community Housing Fund	42,270	28,422
RSDRESS	53,584	-
Other	7,066	39,390
	<u>441,036</u>	<u>375,803</u>

Included in other grants is £3,500 (2021: £2,000) from Rural Employment Hubs and £3,565 (2021: £nil) CELL.

Other grants in 2021 includes £10,000 Northumberland Estates, £9,790 VCS Skills and Opportunities, £9,900 Big Night In, £2,000 Village Hall Portal, £3,000 VCS EP Local Intelligence Network and £2,700 Berwick Community Trust.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities (Continued)

Other Income

The following amounts are included in other income:

	2022	2021
Northumberland Association of Local Councils	£30,000	£30,000
Prudhoe Partnership	£10,500	-
Haltwhistle Partnership	£9,000	£9,000
North East Comm Led Network	£4,700	£5,000
Wingates	£2,956	£2,873
Oil CAN	£6,554	£6,738
Sundry Income	-	£10,000
Empowering Communities	-	£1,000
Rural Connect (NEEAL)	-	£3,500
Total	£63,710	£68,111

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Recharges for administration	7,745	1,496

5 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Raising funds</u>		
Administration	100	136
Staff costs	4,459	4,361
Raising funds	4,559	4,497
	4,559	4,497

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	193,832	191,526
Project costs	310,883	200,204
	<u>504,715</u>	<u>391,730</u>
Share of support costs (see note 7)	8,658	8,415
Share of governance costs (see note 7)	11,568	10,887
	<u>524,941</u>	<u>411,032</u>
Analysis by fund		
Unrestricted funds - general	126,314	100,037
Restricted funds	398,627	310,995
	<u>524,941</u>	<u>411,032</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	-	8,486	8,486	-	7,867	7,867
Insurance	2,190	-	2,190	1,976	-	1,976
Telephone, postage & stationery	3,258	-	3,258	2,682	-	2,682
Sundry expenses	3,213	-	3,213	1,611	-	1,611
Central office costs	6,144	-	6,144	6,214	-	6,214
Office equipment	1,785	-	1,785	2,917	-	2,917
Fees & subscriptions	7,379	-	7,379	6,089	-	6,089
IT support	872	-	872	1,127	-	1,127
Travel	966	-	966	337	-	337
Recharge costs	-	-	-	(741)	-	(741)
Project allocation	(17,149)	-	(17,149)	(13,797)	-	(13,797)
Meetings and admin costs	-	1,902	1,902	-	1,890	1,890
Independent examiners fees	-	1,180	1,180	-	1,130	1,130
	<u>8,658</u>	<u>11,568</u>	<u>20,226</u>	<u>8,415</u>	<u>10,887</u>	<u>19,302</u>
Analysed between Charitable activities	<u>8,658</u>	<u>11,568</u>	<u>20,226</u>	<u>8,415</u>	<u>10,887</u>	<u>19,302</u>

8 Trustees

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

There were no trustees expenses paid from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Director	1	1
Staff	14	8
Total	<u>15</u>	<u>9</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	283,296	181,064
Social security costs	20,099	12,559
Other pension costs	16,386	10,131
	<u>319,781</u>	<u>203,754</u>

Key management remuneration during the year totaled £53,123 (2021 : £51,971)

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

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	4,800
At 31 March 2022	<u>4,800</u>
Depreciation and impairment	
At 1 April 2021	4,800
At 31 March 2022	<u>4,800</u>
Carrying amount	
At 31 March 2022	-
At 31 March 2021	<u>-</u>

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>83,227</u>	<u>63,638</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	68,709	64,218
Accruals and deferred income	7,888	21,060
	<u>76,597</u>	<u>85,278</u>

Amounts included within other creditors are for liabilities to external organisations.

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Balance at 31 March 2022 £
Redundancy fund	45,371	-	45,371
Projects fund	30,000	-	30,000
Sickness fund	9,964	-	9,964
Relocation fund	5,000	-	5,000
	<u>90,335</u>	<u>-</u>	<u>90,335</u>

A redundancy fund was established in 1995/96 in recognition of the need to provide for the possible costs, which could be incurred by the Charity, upon termination of employees' contracts of employment. A projects fund was created in 2001/02 for the initial support or extensions to special projects.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Energy Projects	12,000	23,600	(24,587)	(204)	10,809
Community Buildings Officer	-	14,250	(30,553)	16,303	-
NALC	510	30,000	(26,936)	(3,574)	-
Community Housing Fund	6,316	42,270	(39,956)	(8,630)	-
Rural Unemployment	2,074	3,500	(1,885)	-	3,689
BBO Bridge Project	-	195,326	(182,788)	(12,538)	-
Northumberland Village Heritage Project	80,178	-	(6,836)	(2,450)	70,892
Rural Churches for Everyone	12,325	-	-	(2,001)	10,324
Northumberland Estates / Big Night In	1,081	-	(314)	-	767
RCEF	-	32,800	(35,088)	2,288	-
REDRESS	-	53,584	(44,369)	(9,215)	-
CELL	-	3,565	(3,565)	-	-
Core Legacy Fund	2,862	-	(1,750)	-	1,112
	117,346	398,895	(398,627)	(20,021)	97,593

Funds have been received from National Lottery Heritage Fund and Rural Churches for Everyone. These are held in our restricted funds, as they were unable to be utilised during this financial year due to the pandemic and will be expended in the ensuing financial year with agreement of the funders.

Transfers between funds

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	86,813	97,593	274,741	80,420	117,346	288,101
	86,813	97,593	274,741	80,420	117,346	288,101

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(13,360)	34,370
	Adjustments for:		
	Investment income recognised in statement of financial activities	(474)	(805)
	Movements in working capital:		
	(Increase) in debtors	(19,589)	(4,724)
	(Decrease) in creditors	(8,681)	(2,406)
	Cash (absorbed by)/generated from operations	<u>(42,104)</u>	<u>26,435</u>

Accounts

REGISTERED COMPANY NUMBER: 07805401 (England and Wales)
REGISTERED CHARITY NUMBER: 1144604

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
COMMUNITY ACTION NORTHUMBERLAND**

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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COMMUNITY ACTION NORTHUMBERLAND

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

Charity Name:

Community Action Northumberland

Registered Company No:

7805401

Charity registration number:

1144604

Main Office and operational address:

Unium Enterprise Building
Front Street
Pegswood
Morpeth
Northumberland
NE61 6UF

Directors of the board:

Mr Adrian Hinchcliffe - chair
Miss Sian Hannah Armstrong
Ms Jan Ashdown
Mrs Elizabeth Elliott
Mr George Hepburn OBE
Mr John Anthony Hood
Mrs Jean Humphrys
Mr David Miles Middleton CBE FCA
Mr Anthony Murray MBE until Nov 2020
Ven. Peter Robinson until June 2020
Mrs Lesley Tudor-Snodin
Mrs Valerie Vaughan

Honorary Treasurer:

Mr David Miles Middleton CBE FCA

Chief Executive:

Mr Andy Dean

Independent Examiner:

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
NE2 1TJ

Bankers:

Co-operative Bank
Shawbrook Bank
TSB
Unity Trust

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise cooperation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision is of rural communities in Northumberland that are vibrant, inclusive and sustainable.

Our mission, reviewed in March 2020, is to benefit and help sustain rural communities in Northumberland by:

- Promoting Rural Issues: Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empowering Communities: Supporting and developing local communities, their key groups and organisations.
- Delivering solutions: Identifying, developing and managing projects to address the needs of individuals.
- Addressing climate change: delivering projects and influencing behaviours to help meet climate action requirements.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty, employability and housing
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups
- By running training events on themes such as management, licensing, risk management, websites and food safety
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries to ensure that we adapt our services and activities to ensure they continue to be needed, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, for the benefit of our beneficiaries

CAN's trustees review their activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Changes from previous year

To reflect the need to respond positively to the covid pandemic, our previous strategic review and the continually changing financial environment, CAN maintains its active focus on Northumberland's rural communities and has maintained diversity in the amount of funds generated through different routes. This has included, a number of externally funded services and projects, for the benefit of individuals, households and/or community groups covering such topics as energy efficiency, fuel poverty, employability and housing in addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils. We have also accessed specific funds related to coronavirus response and recovery.

In addition, we have continued to actively seek strong relationships with key partners in order to maximise our effectiveness in achieving our objectives.

FINANCIAL REVIEW

Financial review

Overall, CAN's general income for unrestricted funds for 2020-2021 increased from £85,549 to £96,501, being additional income of £10,952. In addition, restricted funds amounted to £353,398, up by £28,601, bringing total income to £449,899, (see page 7 of these accounts) which when compared with the total income for the previous year of £410,346, represents an increase of just over 9.6% (previous year 22.4%). Grant Income increased slightly by £8,600 from £367,202 in 2020 to £375,803 in 2021. The details of the movement can be seen at note 4 to these accounts, the most significant element being a grant from Northumberland County Council of £10,000 in respect of Covid relief.

That CAN has achieved an increase in its overall funding in time of exceptional difficulty due to the Covid crisis, is a great tribute to Andy Dean in particular, and to the staff of CAN in general. It is a reflection not only of their hard work and dedication to the work of CAN, but is an indicator of the high regard in which they are held, since without that high regard, funds would simply not be forthcoming.

This report now addresses the issue of how the funds were spent. The total of our payroll costs amount to £203,755 or 45% of our total income. (compared to 47% in 2019). Of this £191,528 (Note 6), or 94%, was spent providing services to the rural community of Northumberland, virtually the same as last year. What this means is that only £12,227 of salaries was spent on administration and of that sum, £4,361 was spent on fundraising. This means that only £7,866 was spent on administration and this represents a mere 3.9% of our total wages and 1.7% of our total income, percentages of which CAN is very proud.

When project funds received and distributed to the rural community of £200,202 (£125,194 in 2019) are added to the this figure, then it should be noted that £391,730 or 87% (75% in 2019) of our total income for the year has been disbursed to the benefit of the communities of Northumberland. Again, this represents a satisfying improvement on the previous year. This is in accordance with our policy of keeping our overheads to the minimum. In order to achieve this improvement in our performance it has been necessary to increase our payroll costs by £9,419 but this increase in payroll has been more than outmatched by the additional delivery of services to the rural communities of Northumberland, who, together with the Trustees of CAN, owe a huge debt of gratitude to all of the staff of CAN for their outstanding performance in 2021 under what have been particularly difficult circumstances.

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a growing proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability.

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy (continued)

Due to a changing and uncertain funding environment we have established several unrestricted designated funds which includes one which equates to at least 50% of our core annual costs relating to governance, project delivery, back-office support and development work. We believe this to be an appropriate level of resources necessary to function effectively for a period of 6 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned and unforeseen increases in expenditure or decreases in income. That this is a prudent policy is underlined by the circumstances surrounding the pandemic and whilst we have, partly by our own efforts and partly by Government support, have actually increased our resources, this might not have been the case. Details of these reserves are set out in note 15 to these accounts.

Because our costs and liability change over time, the level of each fund will be agreed by the Finance and General Purposes Committee and approved by the Board. We, as directors/trustees believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

FUTURE PLANS

In 2021/22 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of the covid-19 pandemic and its ongoing impact. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions
- Addressing climate change

We will continue to build strong relationships with our key partners and seek to develop activities to address the unmet needs of Northumberland's rural communities.

People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CAN is made up of over 100 individual or organisational members and managed by 11 directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, and sustainable. CAN is one of 38 members of the ACRE Network (Action with Communities in Rural England), all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils and community-led housing.

The Board currently has one formal committee: Finance and General Purposes.

In February 2018, CAN established `Communities CAN (North East LTD) as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board.

Property

CAN owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria.

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Planning and implementation

CAN's trustees prepare a Business Plan for a 3-year period, and each year an Action Plan and a budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN.

CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff. Currently there are no such staff on CAN's payroll.

Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Action Plan.

Related parties

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and can receive our regular news bulletins (CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example, in relation to village halls/community buildings and community-led housing.

In 2015 CAN launched a new 'Friends of Rural Northumberland' initiative. Over 100 people have signed up to become a Friend and offer their expertise when called upon, as well as to receive CAN's regular communications.

CAN has established "**Communities CAN (North East) Ltd**" as a Company limited by guarantee. Company Number 11203303, of which it is the sole member.

Volunteers

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways.

-The board consists of unpaid individuals who volunteer their time and expertise.

-It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations

Risk management

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: external and strategic; governance; financial; operational and personnel; and compliance. Procedures are in place to mitigate or otherwise manage the most significant risks identified.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr A W Hinchcliffe - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

Independent examiner's report to the trustees of Community Action Northumberland ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & 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 Company 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.

Michael Thomas Moran
Institute of Chartered Accountants in England & Wales
Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Date:

COMMUNITY ACTION NORTHUMBERLAND

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,685	-	3,685	5,645
Charitable activities	4				
Grant income		52,405	323,398	375,803	367,202
Other income		38,110	30,000	68,110	30,870
Other trading activities	2	1,496	-	1,496	5,536
Investment income	3	805	-	805	1,093
Total		96,501	353,398	449,899	410,346
EXPENDITURE ON					
Raising funds		4,497	-	4,497	4,274
Charitable activities	5				
Staff costs		30,894	45,575	76,469	78,411
Premises and running costs		11,098	-	11,098	10,939
Project costs		58,045	265,420	323,465	239,890
Total		104,534	310,995	415,529	333,514
NET INCOME/(EXPENDITURE)		(8,033)	42,403	34,370	76,832
Transfers between funds	15	29,502	(29,502)	-	-
Net movement in funds		21,469	12,901	34,370	76,832
RECONCILIATION OF FUNDS					
Total funds brought forward		149,286	104,445	253,731	176,899
TOTAL FUNDS CARRIED FORWARD		170,755	117,346	288,101	253,731

The notes form part of these financial statements

COMMUNITY ACTION NORTHUMBERLAND (REGISTERED NUMBER: 07805401)**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	12	63,638	58,914
Cash at bank		309,741	282,501
		373,379	341,415
CREDITORS			
Amounts falling due within one year	13	(85,278)	(87,684)
NET CURRENT ASSETS		288,101	253,731
TOTAL ASSETS LESS CURRENT LIABILITIES		288,101	253,731
NET ASSETS		288,101	253,731
FUNDS	15		
Unrestricted funds		170,755	149,286
Restricted funds		117,346	104,445
TOTAL FUNDS		288,101	253,731

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

.....
Mr A W Hinchcliffe - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Statement of compliance

Community Action Northumberland is an incorporated charity (charity number: 1144604). The registered office is based at Unium Enterprise Building, Front Street, Pegswood, Morpeth.

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

Community Action Northumberland meets the definition of a public benefit entity entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial accounts are prepared in Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

We do not depreciate any equipment under the purchase price of £1000. At present no items over this value are held.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company offers all eligible employees the opportunity to enrol in the National Employment Savings Trust (NEST), a workplace pensions scheme. NEST is a not-for-profit organisation, controlled by trustees and answerable to Parliament through the Department for Work & Pensions. CAN currently contributes 6% of employees' gross earnings and these are charged to the Statement of Financial Activities in the period to which they relate.

Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprises cash in hand and current balances with banks and other institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Recharges for administration	<u>1,496</u>	<u>5,536</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>805</u>	<u>1,093</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Grant income	Other income	2021 Total activities	2020 Total activities
	£	£	£	£
DEFRA	42,405	-	42,405	42,405
Northumberland Association of Local Councils	-	30,000	30,000	30,000
OilCAN/EnergyCAN	-	6,738	6,738	9,341
Rural Employment	2,000	-	2,000	2,730
Wingates	-	2,872	2,872	2,829
Northern Gas Networks	20,000	-	20,000	20,000
Community Initiatives Officer	15,424	-	15,424	18,384
Rural Connect (NEEAL)	-	3,500	3,500	2,400
Haltwhistle Partnership	-	9,000	9,000	9,000
Energy project sundry income	3,417	-	3,417	1,043
Community Housing Fund	28,422	-	28,422	51,991
North East Comm Led Network	-	5,000	5,000	5,300
Empowering Communities	-	1,000	1,000	2,000
BBO / NCC	156,820	-	156,820	82,599
Carried forward	268,488	58,110	326,598	280,022

COMMUNITY ACTION NORTHUMBERLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	Grant income £	Other income £	2021 Total activities £	2020 Total activities £
Brought forward	268,488	58,110	326,598	280,022
Community Foundation	5,000	-	5,000	5,000
Berwick Community Trust	2,700	-	2,700	2,200
National Lottery Heritage Fund				
-Northumberland Village Hall Heritage	-	-	-	84,600
National Lottery Heritage Fund -Rural				
Churches for Everyone	-	-	-	26,250
National Lottery Community Hub	64,925	-	64,925	-
VCS Skills and Opportunities	9,790	-	9,790	-
Northumberland Estates/Big Night In	19,900	-	19,900	-
Village Hall Portal (WNCBC)	2,000	-	2,000	-
VCS EP Local Intelligence Network	3,000	-	3,000	-
NCC Covid 19 Support	-	10,000	10,000	-
	<u>375,803</u>	<u>68,110</u>	<u>443,913</u>	<u>398,072</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Staff costs	68,265	8,204	76,469
Premises and running costs	-	11,098	11,098
Project costs	323,465	-	323,465
	<u>391,730</u>	<u>19,302</u>	<u>411,032</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	191,528	183,361
Project costs	200,202	125,194
	<u>391,730</u>	<u>308,555</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Staff costs	337	7,867	8,204
Premises and running costs	8,078	3,020	11,098
	<u>8,415</u>	<u>10,887</u>	<u>19,302</u>

Support costs, included in the above, are as follows:

Other

		2021	2020
	Staff costs £	Premises and running costs £	Total activities £
Insurance	-	1,976	1,810
Telephone and postage	-	1,765	2,408
Printing and photocopying	-	917	1,455
Sundries	-	1,296	2,400
Office rental	-	6,214	8,039
Office equipment	-	2,917	1,960
Fees and subscriptions	-	6,089	5,314
Training and conferences	-	-	675
Travel	337	-	2,203
Publicity	-	-	1,700
Recharge costs	-	(741)	(1,063)
Project allocation	-	(13,797)	(16,392)
IT support	-	1,127	-
Mailchimp	-	315	-
	<u>337</u>	<u>8,078</u>	<u>10,509</u>

Governance costs

		2021	2020
	Staff costs £	Premises and running costs £	Total activities £
Wages	7,867	-	6,868
Meetings and admin	-	1,890	2,258
Accountancy fees	-	1,130	1,050
	<u>7,867</u>	<u>3,020</u>	<u>10,176</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiners fees	1,100	1,020
Key management remuneration	51,971	49,513
	<u>51,971</u>	<u>49,513</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

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

	2021	2020
Director	1	1
Staff	8	8
	<u>9</u>	<u>9</u>

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

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>4,800</u>
DEPRECIATION	
At 1 April 2020 and 31 March 2021	<u>4,800</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments and accrued income	63,638	55,424
Other debtors	-	3,490
	<u>63,638</u>	<u>58,914</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Liability to external organisations	64,218	81,454
Accrued expenses	3,749	4,030
Deferred income	17,311	2,200
	<u>85,278</u>	<u>87,684</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	256,033	117,346	373,379	341,415
Current liabilities	(85,278)	-	(85,278)	(87,684)
	<u>170,755</u>	<u>117,346</u>	<u>288,101</u>	<u>253,731</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Operational costs	65,800	(8,033)	22,653	80,420
Redundancy liability	39,210	-	6,161	45,371
Projects costs	29,979	-	21	30,000
Additional costs arising from sickness	9,297	-	667	9,964
Moving costs	5,000	-	-	5,000
	<u>149,286</u>	<u>(8,033)</u>	<u>29,502</u>	<u>170,755</u>
Restricted funds				
Energy Projects	2,200	10,648	2,014	14,862
Community Buildings Officer	-	(23,636)	23,636	-
NALC	510	2,898	(2,898)	510
Community Housing Fund	6,315	12,619	(12,618)	6,316
Rural unemployment	117	1,957	-	2,074
BBO Bridge project	-	16,393	(16,393)	-
Northumberland Village Heritage Project	80,178	(126)	126	80,178
Rural Churches for everyone	15,125	(926)	(1,874)	12,325
National Lottery Community Hubs	-	9,794	(9,794)	-
VCS Skills and Oppotunities (NCC)	-	3,582	(3,582)	-
Northumberland Estates/Big Night In	-	9,200	(8,119)	1,081
	<u>104,445</u>	<u>42,403</u>	<u>(29,502)</u>	<u>117,346</u>
TOTAL FUNDS	<u>253,731</u>	<u>34,370</u>	<u>-</u>	<u>288,101</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational costs	96,501	(104,534)	(8,033)
Restricted funds			
Energy Projects	26,117	(15,469)	10,648
Community Buildings Officer	15,424	(39,060)	(23,636)
NALC	30,000	(27,102)	2,898
Community Housing Fund	28,422	(15,803)	12,619
Rural unemployment	2,000	(43)	1,957
BBO Bridge project	156,820	(140,427)	16,393
Northumberland Village Heritage Project	-	(126)	(126)
Rural Churches for everyone	-	(926)	(926)
National Lottery Community Hubs	64,925	(55,131)	9,794
VCS Skills and Oppotunities (NCC)	9,790	(6,208)	3,582
Northumberland Estates/Big Night In	19,900	(10,700)	9,200
	<u>353,398</u>	<u>(310,995)</u>	<u>42,403</u>
TOTAL FUNDS	<u>449,899</u>	<u>(415,529)</u>	<u>34,370</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
Operational costs	77,387	(21,571)	9,984	65,800
Redundancy liability	32,573	-	6,637	39,210
Projects costs	36,616	-	(6,637)	29,979
Additional costs arising from sickness	9,297	-	-	9,297
Moving costs	5,000	-	-	5,000
	<u>160,873</u>	<u>(21,571)</u>	<u>9,984</u>	<u>149,286</u>
Restricted funds				
Energy Projects	1,715	2,470	(1,985)	2,200
Community Buildings Officer	5,000	(25,126)	20,126	-
NALC	1,486	(1,317)	341	510
Community Housing Fund	6,314	12,721	(12,720)	6,315
Rural unemployment	1,511	(1,715)	321	117
BBO Bridge project	-	2,679	(2,679)	-
Northumberland Village Heritage Project	-	83,489	(3,311)	80,178
Rural Churches for everyone	-	25,202	(10,077)	15,125
	<u>16,026</u>	<u>98,403</u>	<u>(9,984)</u>	<u>104,445</u>
TOTAL FUNDS	<u>176,899</u>	<u>76,832</u>	<u>-</u>	<u>253,731</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Operational costs	85,549	(107,120)	(21,571)
Restricted funds			
Energy Projects	28,243	(25,773)	2,470
Community Buildings Officer	18,384	(43,510)	(25,126)
NALC	30,000	(31,317)	(1,317)
Community Housing Fund	51,991	(39,270)	12,721
Rural unemployment	2,730	(4,445)	(1,715)
BBO Bridge project	82,599	(79,920)	2,679
Northumberland Village Heritage Project	84,600	(1,111)	83,489
Rural Churches for everyone	26,250	(1,048)	25,202
	<u>324,797</u>	<u>(226,394)</u>	<u>98,403</u>
TOTAL FUNDS	<u>410,346</u>	<u>(333,514)</u>	<u>76,832</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Designated funds

A redundancy fund was established in 1995/96 in recognition of the need to provide for the possible costs, which could be incurred by the Charity, upon termination of employees' contracts of employment. A projects fund was created in 2001/02 for the initial support or extensions to special projects.

Transfers between funds

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

Restricted funds

Funds have been received from National Lottery Heritage Fund and Rural Churches for Everyone. These are held in our restricted funds, as they were unable to be utilised during this financial year due to the pandemic and will be expended in the ensuing financial year with agreement of the funders.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. POST BALANCE SHEET EVENTS

The trustees are aware of the potential financial impact on the charity caused by the Covid 19 pandemic and related Government social distancing policies however believe that the charity remains a going concern.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. FUNDS ADMINISTERED FOR EXTERNAL ORGANISATIONS

Funds received from external funders for and on behalf of other organisations. Not for the use of CAN activities or purposes. All decisions, allocations and distribution is decided by external organisations or panels.

	Income	Expenditure	Balance carried forward
National Lottery Community Fund	255,487	249,987	5,500
Windgates Windfarm Community	90,284	31,566	58,718
Grants to small local groups	2,600	2,600	-
Liability to external organisations			64,218

Analysed as:	Income	Expenditure	
National Lottery Community Fund	255,487	249,987	
		11,255	Humshaugh Village Hall
		27,500	Elsdon Village Hall
		30,000	Howick Village Hall
		26,232	Carrshield Village Hall
		17,000	Heddon Knott Memorial Hall
		30,000	Slaley Commemoration Hall
		21,000	Creighton
		50,000	Hepple VH
		27,000	Stamfordham Village Hall
		10,000	Administration of scheme CAN

Wingates Windfarm Community Fund - Infinis	90,284	31,566	
		1,440	Coquetdale Group
		2,880	Longhorsley Local History Society
		525	Longhorsley Village Playgroup
		121	Longhorsley Art Club
		162	Longhorsley Parish Council
		657	Longhorsley VHC
		4,575	Netherwitton Village Hall
		3,672	Northumberland Rivers Trust
		380	NTC Touring Theatre
		1,525	Rothley & Hollinghill Parish Council
		175	Simonside Country Fair
		504	St Giles Church Netherwitton
		960	
		1,500	Upper Coquetdale Film group
		416	Wingates Village Institute
		538	
		750	
		750	
		360	
		2,500	
		3,750	
		179	
		375	
		2,872	Administration of scheme

Grants to small local groups	2,600	2,600	
The Joicey Trust	200	180	Glendale Community Communications Group
The Joicey Trust	900	880	Warkworth CC
The Rothley Trust	800	800	Warkworth CC
The Rothley Trust	700	700	Action A Acomb
		40	Donation to CAN

COMMUNITY ACTION NORTHUMBERLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Community donations	3,685	5,645
Other trading activities		
Recharges for administration	1,496	5,536
Investment income		
Deposit account interest	805	1,093
Charitable activities		
DEFRA	42,405	42,405
Northumberland Association of Local Councils	30,000	30,000
OilCAN/EnergyCAN	6,738	9,341
Rural Employment	2,000	2,730
Wingates	2,872	2,829
Northern Gas Networks	20,000	20,000
Community Initiatives Officer	15,424	18,384
Rural Connect (NEEAL)	3,500	2,400
Haltwhistle Partnership	9,000	9,000
Energy project sundry income	3,417	1,043
Community Housing Fund	28,422	51,991
North East Comm Led Network	5,000	5,300
Empowering Communities	1,000	2,000
BBO / NCC	156,820	82,599
Community Foundation	5,000	5,000
Berwick Community Trust	2,700	2,200
National Lottery Heritage Fund	-	84,600
-Northumberland Village Hall Heritage	-	26,250
National Lottery Heritage Fund -Rural Churches for Everyone	-	-
National Lottery Community Hub	64,925	-
VCS Skills and Opportunities	9,790	-
Northumberland Estates/Big Nig ht In	19,900	-
Village Hall Portal (WNCBC)	2,000	-
VCS EP Local Intelligence Netw ork	3,000	-
NCC Covid 19 Support	10,000	-
	443,913	398,072
Total incoming resources	449,899	410,346
EXPENDITURE		
Raising donations and legacies		
Wages	4,361	4,107
Administration	136	167
	4,497	4,274

This page does not form part of the statutory financial statements

COMMUNITY ACTION NORTHUMBERLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Raising donations and legacies		
Charitable activities		
Wages	168,838	162,030
Social security	12,559	11,609
Pensions	10,131	9,722
Project costs	200,202	125,194
	391,730	308,555
Support costs		
Other		
Insurance	1,976	1,810
Telephone and postage	1,765	2,408
Printing and photocopying	917	1,455
Sundries	1,296	2,400
Office rental	6,214	8,039
Office equipment	2,917	1,960
Fees and subscriptions	6,089	5,314
Training and conferences	-	675
Travel	337	2,203
Publicity	-	1,700
Recharge costs	(741)	(1,063)
Project allocation	(13,797)	(16,392)
IT support	1,127	-
Mailchimp	315	-
	8,415	10,509
Governance costs		
Wages	7,867	6,868
Meetings and admin	1,890	2,258
Accountancy fees	1,130	1,050
	10,887	10,176
Total resources expended	415,529	333,514
Net income	34,370	76,832