

BUILD CHARITY LIMITED

England & Wales · Charity number 1147395

Details

Other names	BUILD CHARITY
Status	Registered
Legal form	Charitable company
Company number	08069610
Registered	2012-05-23
Register	View on the Charity Commission register

Contact

Address	Ground floor Build Charity Ltd 12 Bank Street Norwich
Phone	01603618029
Email	finance@buildcharity.co.uk
Website	www.buildcharity.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH LEARNING DISABILITIES AND/OR OTHER DISABILITIES, THEIR FAMILIES, DEPENDENTS AND CARERS IN SUCH WAYS AS THE DIRECTORS SHALL THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) PROVIDING SERVICES, LEISURE TIME ACTIVITIES AND RECREATIONAL FACILITIES;B) RAISING AWARENESS OF THE NEEDS AND ABILITIES OF PEOPLE WITH DISABILITIES; ANDC) PROVIDING OPPORTUNITIES FOR AN ACTIVE AND POSITIVE COMMUNITY LIFE FOR PEOPLE WITH DISABILITIES

Activities: Build Charity Limited exists to provide relief to adults with learning and/or other disabilities, and to their families, dependents and carers. The charity will raise awareness within society of the needs and abilities of people with disabilities. The charity provides activities for an active and positive community life for adults with learning and/or other disabilities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Cambridgeshire
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£114,779	£145,469	-	-
2024-03-31	£144,248	£153,127	-	-
2023-03-31	£146,327	£151,803	-	-
2022-03-31	£133,064	£123,386	-	-
2021-03-31	£86,382	£115,067	-	-

Trustees

Name	Role	Appointed
Tim Taylor	Chair	2022-03-15
Caroline Williams		2022-03-15
Jemma Mindham		2025-05-13
Laura Phillips		2025-08-19
Liam Davison		2021-11-30
Nadine Tapp		2025-05-13

BUILD CHARITY LIMITED

England & Wales - Charity number 1147395

Accounts

2024 - 2025

ANNUAL REPORT

AND FINANCIAL STATEMENTS



Social, leisure and learning opportunities
for people with disabilities

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TRUSTEES REPORT

FOR THE YEAR ENDING 31 MARCH 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of BUILD Charity Limited for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

The Trustees confirm that the Annual report and financial statements comply with the current statutory requirements, the requirements of the BUILD Charity governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

OBJECTIVES AND ACTIVITIES

The objects of the charity are specifically restricted to the following:

- to provide relief to people of all ages with learning disabilities and/ or other disabilities and to their families, dependents and carers; and
- to raise awareness within society of the needs and abilities of people with disabilities; and
- to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

ACTIVITIES UNDERTAKEN TO ACHIEVE OBJECTIVES

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. We met our objects through the delivery of our Annual Operations Plan (linked to a 3-year Strategic Plan) and an annual operations budget forecast, all of which were considered, and approved by the Board of Trustees. A summary of those activities follows:

Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week in Norwich. It provides a meeting place for adults with disabilities to chat with their friends and access a range of activities. This includes, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights, as well as cookery sessions, a creative arts project and a range of regular workshops including helping people with health and wellbeing.

The programme has developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 20 to 30 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to early nineties.



OBJECTIVES AND ACTIVITIES

- CONTINUED

Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions, eating out at local pubs and restaurants, creative crafts, as well as sessions in a local gym for fitness and movement, and a regular walking group in the city, coast and countryside.

All of these activities form part of a regular programme spread over weekday evenings and at weekends. It also includes a range of days out, short breaks and holidays through our "GetAways" scheme. This programme also features "Fuse Party Nights" which are delivered in partnership with a city-based nightclub in Norwich.

This programme is promoted providing people with informed choice, so they do what they want to, rather than what other people provide for them.



Learning Opportunities

Our Skills for Life project provides a series of weekend half-day workshops for people with disabilities. These provide people with a range everyday skills and experiences designed to promote greater independence in the living. In addition, we have developed a range of other workshops, with partners such as the County Council's Adult Learning Service around routes to employment.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

During this period (1 April 2024 - 31 March 2025) we hosted 279 separate community-based activities through 2,633 individual beneficiary engagements. (Excluding the attendees of our Fuse Parties in Norwich (av. 250 people per month) and Kings Lynn (av. 40 people four times a year). These were delivered through a published programme setting out a calendar of opportunities for three months at a time. Most activities required a booking and demand often outstripped supply.

Opportunities were offered to people registered as members with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability. Activities offered to beneficiaries during this period included:

The Wednesday Club

This ran weekly, on a Wednesday evening for 50 sessions from hired premises at The Clare School, South Park Avenue, Norwich. Attracting an average attendance of 20 paying members each week, the same as in the previous year) with a programme of art, tabletop games, karaoke, bingo, quizzes, a smoothie making workshop, stargazing in the local park, cookery sessions, a pirate themed evening, sports and community litter picking. Each session was supported by a member of BUILD Charity's staff and a team of around 13 volunteers supporting each session (including volunteers with disabilities).

The Communities Opportunities Programme (COP)

Ten Pin Tuesdays – social bowling in Norwich and Dereham

Fitness for Fun – Sessions hosted at a local gym, and an exercise class were lead by BUILD volunteers and open to members, staff, volunteers and carers.

Sunday Lunch Club & Weekday Supper Club – twice-monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills took place in 24 different eateries across the county of Norfolk.

Walkabouts – Monthly Sunday weekend walks in the city, coast and countryside for small groups

Sunday Cinema – a monthly opportunity to support people with disabilities to see a contemporary film at the local cinemas in Dereham and Norwich.

Fishing – a monthly session from the Spring through to the Autumn at Shallowbrook Lakes, near Norwich.

Grow and go – was BUILD Charity's allotment project, with twice monthly sessions growing food at a rented allotment in northeast Norwich. Produce was shared amongst the "growers" with surpluses donated to a local community larder, and food bank.

Fuse Parties – based at The Waterfront, Norwich in partnership with the University of East Anglia Students' Union and re-launched on a quarterly basis with Dr Thirsty's in Kings Lynn - they provided a nightclub experience, in a safer environment and were described as "the best night out for people with disabilities in Norfolk".

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

The Skills for Life Programme

The regular format of a monthly Saturday morning workshop was used to provide the following learning, and independent living development opportunities to our beneficiaries.

- Making the Most of your Money
- Staying safe with social media
- First Aid
- Winter Health
- Numeracy through Gaming
- 12 Skills of Christmas
- Winter health
- Numeracy through Cooking
- Recycling our Rubbish
- Learning local - Museum visit
- Taking photos on your phone
- Responsible drinking
- Connecting with the Bus - public transport
- Healthy Hearts
- Voting in Elections

This also included two partnership projects with local social enterprise “The Shoebox” teaching numeracy skills through cooking and gaming and four session workshop teaching skills around money management, banking, scam and fraud prevention, hosted by the BUILD Charity but supported by Barclays Bank.

GetAways and the BUILD Travel Service

Providing days out, short breaks and holidays.



During this period, we hosted a day trip to Windsor Castle, and the Great Yarmouth Sealife Centre, two trips to the End of the Pier Summer and Christmas shows in Cromer, visits to the set of TV show Coronation Street and a Christmas Canal Cruise in the Peak District (using commercial providers) and a camping trip in North Norfolk and a day on the Norfolk Broads with canoeing and sailing with the Nancy Oldfield Trust.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Resources

The following section details the resources available, and used by the charity during this period.

Employed staff - These activities were managed by an employed staff team of 4 people. (2.07 full time equivalent). This included 2 x part time back-office roles in Administration and Finance, (0.83 FTE) and 1 x 0.16 FTE part time Programme Co-ordinator (for The Wednesday Club) and the Chief Executive (1.08 FTE) who was partially re-deployed into an active programme operations role in addition to strategic and fundraising roles.

This level was a further decrease in staffing levels from recent years but efficiencies in more digital processing, flexible working practices and high quality performances from all staff, and an increase in volunteer commitment and activity meant that funding these levels was financially sustainable and enabled services to be maintained at an acceptable level.

Volunteers - Volunteers remained the core part of front-line delivery supporting 1,061 engagements during the year, (excluding governance) up around 7% on the previous year with numbers of registered volunteers being retained at the previous year's levels (around 70). This at a time when nationally, and locally, the numbers of volunteers are declining.

Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and taking considered decisions around risk, finance, and sustainability throughout the period. The Board always remained quorate. The Board continued with shared leadership with Co-Chairs Tim Taylor and Liam Davison. Recruitment of new Trustees continued with targeted campaigns attracting three new Trustees appointed in the Spring of 2025.

Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors. Amongst funds raised were:

Funding from charitable trusts and others – Through work done by the Chief Executive, in partnership with an annual contract with Felton Fundraising, the BUILD Charity submitted 82 separate funding bids during this period with an “ask” totalling £2.6m. 60% of the income generated came through this source. This was nearly 10% down on the previous year recognising the changing climate as many charitable trusts closed, spent out or suspended their grant-giving. Total income from fundraising was in the region of £78,400. Down 41% on the previous year.

Recognising this significant drop led the Board of Trustees and CEO to consult with their fundraising consultants to better understand whether this was unique to The BUILD Charity, or sector wide and to explore new ways of diversifying income from sources other than traditional charitable trusts. It became clear that this was a sector wide issue with some estimates suggesting that between £300m and £500m would be lost from community-based charities between 2024 and 2027 as a result of the significant restructuring of the UK's Charitable Trust providers.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Funding for our programmes - continued

The BUILD Charity responded by exploring a range of new fundraising initiatives for 2025-26 including increased partnerships with corporates and an increase in event-based fundraising whilst retaining long term relationships with established funders through regular dialogue and demonstrations of the long-term financial sustainability of the charity giving them confidence to invest.

“Do Your Bit For BUILD” – what has now become an annual “Self-help” fundraising weekend where we ask our members, staff, volunteers, trustees and friends and families to take part in a range of self-determined activities to raise money for the charity. This takes place in April each year. In 2024 our members with disabilities, staff and volunteers raised £4,500 through a variety of individual and group activities. 24% of the funds raised were by activities led by Trustees, 30% by employees, 19% by members with disabilities, 1% by volunteers and 26% by general supporting donations. The aim is to show external funders that the charity is willing, and able, to “Do their bit” before asking others for support.

Costs and fees

We continued to challenge and manage our operating costs and we were able to continue to run the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. This added to the nationally recognised “Cost of Living Crisis” provided even more challenges to the bottom line of both the charity, the people who used its services and those supporting it.

At the Annual BUILD Advisory Conferences in November 2023 and 2024, stakeholders (including people who used the service, carers, volunteers, trustees, employees and external independent guests) were invited to consider the costs of running the charity and the prices that it charged. At both events stakeholders expressed the view that the services offered were highly valued and that through market comparison, had scope to charge more for the services offered.

Following that consultation and feedback, and to meet the need for a valued but affordable service, the Board of Trustees maintained two levels of annual membership to reflect the demand for those who used our services on a regular basis, (Gold Membership) and those who used it only occasionally (Silver Membership). They also increased the costs of annual membership in April 2023 and April 2024 above the rate of the UK inflation index

During the financial year 2024-25 Gold Membership rose from 24 to 27 members and Silver Membership rose from 40 to 53 members – despite the price rises.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Our cost management practices showed that inclusive costs of delivery for the Charity's services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were around £520 per activity 2024-25. We continually explore, and implement practices that review our costs, suppliers and tightly manage our budgets.

Previous years' comparisons are given for illustrative purposes:

- £535 (23/24)
- £507 (22/23)
- £447 (21/22)
- £ 97 (20/21)*
- £493 (19/20)
- £442 (18/19)
- £550 (17/18)
- £505 (16/17)
- £551 (15/16)
- £600 (14/15)

**20/21 is lower due to higher number of on-line activities throughout the pandemic*

Direct beneficiaries of the activities personally covered the costs of the "Public ticket price" (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the Charity, towards the cost of hosting and facilitation. This was on top of the annual Gold or Basic membership fee.

People using the services provided by the charity paid a total of £33,219 (through membership, administration and cancellation fees, confectionery sales, entrance fees etc) representing around 23% of the charity's total operational costs. This was the highest proportion of the charity's annual total expenditure since 2016-17 but reflected both the need to pass on more costs to the end-user with falling fundraising revenues and recognising feedback that people using our service valued it sufficiently to want to pay more for the service.

Percentages showing member's contributions in the past are shown below:

- 18% (23/24)
- 14% (22/23)
- 11% (21/22)
- 7% (20/21)*
- 13% (19/20)
- 14% (18/19)
- 16% (17/18)
- 28% (16/17)

The charity aims to keep its fees to an affordable level for all of its beneficiaries but recognises, that some people will struggle to fund all the activities they want to. The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the "disability premium" cost of accessing community based social, leisure and learning opportunities.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 11 amount to £25,042. These represent the "free" reserves of the charity.

The Trustees have agreed a reserves policy based on Charity Commission guidance which seeks to hold the equivalent of three to six months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising or unforeseen expenses. Based on total expenditure during 2024-25, this would normally be seen as an amount between £28k and £57k. The Trustee review reserves levels as part of a quarterly review of performance against annual budget and they are satisfied that the free reserves figure is adequate, albeit slightly below target.

Donors in 2024-2025

The following organisations gave grants, or donations, to fund BUILD's charitable activities during the financial year 2024-25. We thank them for their support.

Anne French Memorial Trust	Norman's Foundation
Barchester Healthcare Foundation	Paypal Giving Fund
Belstead Ganzoni Charitable Settlement	Postcode Places Trust
Blackfriars Rotary Club	R C Snelling Charitable Trust
British Sugar	R S Brownless Charitable Trust
Douglas Arter Foundation	Rotary Club of Norwich
Harber Properties (Diamond Investment Fund)	Royal George Chapter of Freemasons
HDH Wills Charitable Trust	The Fitton Trust
J H Rausing Charitable Trust	The Geoffrey Watling Charity
Mills & Reeve Charitable Trust	The Haramead Trust
Mr & Mrs Philip Rackham Charitable Trust	The Lloyds Bank Retirement Club
Norfolk Community Foundation - Love Norfolk Fund	The Strangward Charitable Trust

In addition, donations were received from a number of individuals (including members donating back refunds, staff and volunteers who donated back their volunteering travel or activity expenses) as well as income from community fundraising activities. Some donors have wished to remain anonymous. In January 2025 the charity launched it's Diamond Investment Fund, a vehicle for individual, and corporate supporters to make one off, or regular donations to an unrestricted fund.

85.28% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals) 3.86% from personal donations and 10.86% from events hosted by the BUILD Charity. The rise in donations from individuals (2.16% to 3.86%) and events (5.25% to 10.86%) during the financial year demonstrates progress in the charity's desire, and need, to diversify its income sources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity, in its current incorporated status, began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page x.

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision-making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- CONTINUED

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

As part of its strategic and operational management the Board of Trustees receives, and reviews a quarterly management reporting bringing together details of;

- Income and expenditure (compared to budget)
- Financial balance sheet
- Solvency threshold reviews
- Fundraising applications and successes
- Beneficiary and volunteer engagement activity
- Number of memberships

This report is published, and scrutinised at quarterly Board meetings.

STATEMENT OF TRUSTEES' RESPONSIBILITY

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

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

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

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

This report has been prepared taking advantage of the exemptions available for small companies.

Approved by the Trustees and signed on its behalf by:



Tim Taylor, Co-Chair of the Trustees



Liam Davison, Co-Chair of the Trustees

Dated 18 November 2025

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of BUILD Charity Limited

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

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

Signed: 
Name: Louisa Garamukanwa MA, FCA, CTA

Dated: 16th December 2025

TRUSTEES, SENIOR MANAGEMENT AND PROFESSIONAL ADVISORS

As at 8 November 2025

Directors / Trustees who served during the year and to the date of signing

Liam Davison, Co-Chair

Chloe Harrison (resigned 19 August 2025)

Tim Taylor, Co-Chair

Caroline Williams

Helen Tully

Lee Robinson (resigned 16 September 2024)

Nadine Tapp (appointed 13 May 2025)

Jemma Mindham (appointed 13 May 2025)

Laura Phillips (appointed 19 August 2025)

Senior Management

James Kearns – Chief Executive Officer

Company Number

08069610

Charity Number

1147395

Registered Office

Ground Floor, 12 Bank Street, Norwich, Norfolk, NR2 4SE

Independent Examiner

Louisa Garamukanwa MA, FCA, CTA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from					
Donations and legacies	3	8,949	54,310	63,259	107,134
Charitable activities		21,611	-	21,611	19,659
Other trading activities		28,873	-	28,873	16,644
Investments		1,036	-	1,036	811
Total Income		60,469	54,310	114,779	144,248
Expenditure on					
Raising funds	4	12,245	-	12,245	10,895
Charitable activities		68,809	64,415	133,224	142,232
Total Expenditure		81,054	64,415	145,469	153,127
Net Movement In Funds		(20,585)	(10,105)	(30,690)	(8,879)
Reconciliation of funds:					
Total funds brought forward		46,553	37,144	83,697	92,576
Total funds carried forward	12	25,968	27,039	53,007	83,697

The Statement of Financial Activities includes all gains and losses in the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	926	2,611
		926	2,611
Current Assets			
Stock		162	25
Debtors	9	6,341	5,873
Cash at bank and in hand		59,632	88,285
		66,135	94,183
Creditors: amounts falling due within one year	10	(14,054)	(13,097)
Net Current Assets		52,081	81,086
Net Assets		53,007	83,697
Funds			
Unrestricted funds	12	25,968	46,553
Restricted funds	12	27,039	37,144
Total Funds		53,007	83,697

Company Number 08069610 Charity Number 1147395

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 18 November 2025 and signed on their behalf by:



..... Tim Taylor - Co-Chair



..... Liam Davison - Co-Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. General information

BUILD Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 15. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

Fixtures & fittings	15% reducing balance
Office equipment	25% reducing balance
Computer equipment	33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity meets its obligations to make employer contributions to defined contribution schemes chosen by its employees and the pension charge represents the amounts payable by the charity to these funds in respect of the year.

2.12 Fund accounting

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

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

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

3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	7,078	-	7,078	31,433
Grants	-	54,310	54,310	73,890
Similar incoming resources	1,871	-	1,871	1,811
Total	8,949	54,310	63,259	107,134
<i>Total 2024</i>	<i>48,244</i>	<i>58,890</i>	<i>107,134</i>	

NOTES TO THE FINANCIAL STATEMENTS

4. Analysis of expenditure by Activities

	Raising Funds £	Charitable Activities £	Total 2025 £	Total 2024 £
Direct costs				
Rent and rates	-	12,641	12,641	13,169
Post and sundries	-	1,619	1,619	2,223
Staff Costs - direct	-	4,164	4,164	8,471
Stationery and telephone	-	1,528	1,528	2,052
Programme delivery	-	11,444	11,444	14,123
Venue hire	-	4,449	4,449	3,412
Accountancy and bookkeeping	-	2,881	2,881	3,025
Insurance	-	1,273	1,273	1,312
Volunteer expenses	-	1,969	1,969	2,242
Travel costs	-	1,675	1,675	1,738
Staff training	-	-	-	-
Repairs	-	-	-	20
Light and heat	-	-	-	-
Professional fundraising fees	11,764	-	11,764	10,895
Other fundraising activities	481	-	481	-
Legal fees	-	-	-	-
Marketing and branding	-	343	343	774
Support costs				
Staff costs - support	-	78,320	78,320	78,378
Depreciation	-	1,961	1,961	2,124
IT and website costs	-	7,676	7,676	7,428
Subscriptions	-	660	660	1,217
Bank charges	-	321	321	224
Governance costs				
Independent examination costs	-	300	300	300
	12,245	133,224	145,469	153,127

Support costs, totalling £88,938 (2024: £89,371), and Governance costs, totalling £300 (2024: £300), have been apportioned proportionally to each activity.

Net expenditure/income for the year is stated after charging Independent Examination fees of £300 (2024: £300) and depreciation of £1,961 (2024: £2,124).

NOTES TO THE FINANCIAL STATEMENTS

5. Staff costs and numbers

The staff headcount total is:

	Total 2025	Total 2024
Direct project staff	2	2
Support staff	2	2
	4	4

Staff costs for the charity and group were as follows:

	Total 2025 £	Total 2024 £
Salaries	77,334	80,241
National Insurance	1,539	1,227
UK Pension	2,835	2,512
	81,708	83,980

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

The total employee benefits for key management personnel was £62,803 (2024: £59,609) inclusive of employer's pension and national insurance costs.

6. Trustees' remuneration and expenses

During the year ended 31 March 2025, no Trustees received any remuneration or other benefits (2024: none).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024: none).

7. Taxation

The BUILD Charity is a registered charity and is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

NOTES TO THE FINANCIAL STATEMENTS

8. Tangible Assets

	Furniture, Fixtures & Fittings £	Office Equipment £	Computer Equipment £	Total 2025 £
Cost				
At 1st April 2024	1,369	2,065	6,674	10,108
Additions in the Year	-	-	276	276
Disposals in the Year	-	-	-	-
At 31 March 2025	1,369	2,065	6,950	10,384
Depreciation				
At 1st April 2024	1,119	1,428	4,950	7,497
Charge in the Year	37	159	1,765	1,961
Disposals in the Year	-	-	-	-
At 31 March 2025	1,156	1,587	6,715	9,458
Net Book Value at 31st March 2025	213	478	235	926

9. Debtors

	Total 2025 £	Total 2024 £
Other debtors	918	1,485
Prepayments and accrued income	5,423	4,388
	6,341	5,873

10. Creditors: amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	3,860	4,196
Taxation & social security costs	2,395	1,939
Other creditors	-	-
Accruals and deferred income	7,799	6,962
	14,054	13,097

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of net assets between funds

For the year ending 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible assets	926	-	926
Current assets	39,096	27,039	66,135
Current liabilities	(14,054)	-	(14,054)
	25,968	27,039	53,007

For the year ending 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible assets	2,611	-	2,611
Current assets	57,039	37,144	94,183
Current liabilities	(13,097)	-	(13,097)
	46,553	37,144	83,697

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds

For the year ending 31 March 2025

	Balance at 31 March 2024	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2025
Restricted Funds:					
GetAways Programme	-	-	-	-	-
Community Activities Programme	4,552	32,250	23,382	-	13,420
Wednesday Club	-	3,510	3,510	-	-
Skills for Life (also known as Re-BUILD)	22,592	2,000	10,973	-	13,619
Infrastructure	10,000	-	10,000	-	-
Bursary Fund	-	16,550	16,550	-	-
Supported Volunteering	-	-	-	-	-
	37,144	54,310	64,415	-	27,039
Unrestricted Funds:					
General Funds	46,553	60,469	81,054	-	25,968
Total Funds	83,697	114,779	145,469	-	53,007

For the year ending 31 March 2024

	Balance at 31 March 2023	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2024
Restricted Funds:					
GetAways Programme	13,735	-	13,735	-	-
Community Activities Programme	10,000	8,500	13,948	-	4,552
Wednesday Club	2,777	4,800	7,577	-	-
Skills for Life (also known as Re-BUILD)	44,991	8,740	31,139	-	22,592
Infrastructure	-	25,000	15,000	-	10,000
Bursary Fund	-	11,850	11,850	-	-
Supported Volunteering	-	-	-	-	-
	71,503	58,890	93,249	-	37,144
Unrestricted Funds:					
General Funds	21,073	85,358	59,878	-	46,553
Total Funds	92,576	144,248	153,127	-	83,697

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds - continued

The above restricted funds summary represents grants given for specific projects planned for delivery during the year ended 31 March 2025. Details are given below of the funds we are carrying forward:

1. **Community Activities Programme** - These funds will be applied to the costs associated with the facilitation and delivery of community based social and leisure activities.
2. **Skills for Life (also known as Re-BUILD)** These these funds will be applied to the staffing, volunteering, venue and programme delivery costs of a programme that develops individuals with disabilities to live more confidently and independently.

NOTES TO THE FINANCIAL STATEMENTS

19. Prior year Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from			
Donations and legacies	48,244	58,890	107,134
Charitable activities	19,659	-	19,659
Other trading activities	16,644	-	16,644
Investments	811	-	811
Total Income	85,358	58,890	144,248
Expenditure on			
Raising funds	10,895	-	10,895
Charitable activities	48,983	93,249	142,232
Total Expenditure	59,878	93,249	153,127
Net Movement In Funds	25,480	(34,359)	(8,879)
Reconciliation of funds			
Total funds brought forward	21,073	71,503	92,576
Total funds carried forward	46,553	37,144	83,697



BUILD

CHARITY

Social, leisure and learning opportunities
for people with disabilities

Get involved!

AS A USER OF OUR SERVICES - for people aged 18 and over with a disability

AS A VOLUNTEER - supporting people taking part in activities, or behind the scenes in marketing, fundraising or governance

AS AN INVESTOR - making a donation, adopting us as your Charity of the Year, or supplying services we need.



01603 618029
www.buildcharity.co.uk

Registered Charity 1147395

BUILD CHARITY LIMITED

England & Wales - Charity number 1147395

Accounts

2023 - 2024

ANNUAL REPORT

AND FINANCIAL STATEMENTS



Social, leisure and learning opportunities
for people with disabilities

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TRUSTEES REPORT

FOR THE YEAR ENDING 31 MARCH 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of BUILD Charity Limited for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

The Trustees confirm that the Annual report and financial statements comply with the current statutory requirements, the requirements of the BUILD Charity governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

OBJECTIVES AND ACTIVITIES

The objects of the charity are specifically restricted to the following:

- to provide relief to people of all ages with learning disabilities and/ or other disabilities and to their families, dependents and carers; and
- to raise awareness within society of the needs and abilities of people with disabilities; and
- to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

ACTIVITIES UNDERTAKEN TO ACHIEVE OBJECTIVES

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. We met our objects through the delivery of our Annual Operations Plan (linked to a 3-year Strategic Plan) and an annual operations budget forecast, all of which were considered, and approved by the Board of Trustees. A summary of those activities follows:

Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week in Norwich. It provides a meeting place for people with disabilities to chat with their friends and access a range of activities. This includes, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights as well as a men's and women's discussion group, cookery sessions, a creative arts project and a range of regular workshops including helping people with health and wellbeing.

The programme has developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 25 to 45 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to mid eighties.

Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions, eating out at local pubs and restaurants, creative crafts, as well as sessions in a local gym for fitness and movement, and a regular walking group in the city, coast and countryside. All of these activities form part of a regular programme spread over weekday evenings and at weekends. It also includes a range of days out, short breaks and holidays through our "GetAways" scheme. This programme also features "Fuse Party Nights" which are delivered in partnership with a city-based nightclub in Norwich.

This programme is promoted providing people with informed choice, so they do what they want to, rather than what other people provide for them.

OBJECTIVES AND ACTIVITIES

- CONTINUED

Learning Opportunities

Our Skills for Life project provides a series of weekend half-day workshops for people with disabilities. These provide people with a range everyday skills and experiences designed to promote greater independence in the living. In addition, we have developed a range of other workshops, with partners such as the County Council's Adult Learning Service around routes to employment.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

During this period (1 April 2023 - 31 March 2024) we hosted 286 separate community-based activities through 2,715 individual beneficiary engagements (up 9.2% on the previous year). These were delivered through a published programme setting out a calendar of opportunities for three months at a time. Most activities required a booking and demand often outstripped supply.

Opportunities were offered to people registered as members with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability.

Activities offered to beneficiaries during this period included:

The Wednesday Club

This ran weekly, on a Wednesday evening for 50 sessions from hired premises at initially The Lazar House, Sprowston Road, Norwich, for two weeks at the Sprowston Diamond Centre and from November 2023 at new premises at The Clare School, South Park Avenue, Norwich. Attracting an average attendance of 20 paying members each week, (up 10% on the previous year) with a core programme of art, table top games, karaoke, bingo, quizzes, and indoor sports was supplemented by nature walks, cake decorating, and a coronation party.

The Communities Opportunities Programme (COP)

The COP activities included:

Ten Pin Tuesdays – social bowling in Norwich and Dereham

Fitness for Fun – Sessions hosted at a local gym, and an exercise class were lead by BUILD volunteers and open to members, staff, volunteers and carers. In addition, we hosted a Boxing and self-defence session as one of introductions.

Sunday Lunch Club & Weekday Supper Club – twice-monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills took place in 24 different eateries across the county of Norfolk.

Walkabouts – Monthly Sunday weekend walks in the city, coast and countryside for small groups

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

The Communities Opportunities Programme (COP) - continued

Sunday Cinema – a monthly opportunity to support people with disabilities to see a contemporary film at the local cinemas in Dereham and Norwich.

Swimming – a monthly public session at the UEA Sportspark.

Fishing – a monthly session from the Spring of 2023 through to the Autumn at Shallowbrook Lakes, near Norwich.

Grow and go – was BUILD Charity’s allotment project, with twice monthly sessions growing food at a rented allotment in northeast Norwich. Produce was shared amongst the “growers” with surpluses donated to a local community larder, and food bank.

Fuse Parties – based at The Waterfront, Norwich in partnership with the University of East Anglia Students’ Union and re-launched on a quarterly basis with Dr Thirsty’s in Kings Lynn - they provided a nightclub experience, in a safer environment and were described as “the best night out for people with disabilities in Norfolk”.

The Skills for Life Programme

The regular format of a monthly Saturday morning workshop was used to provide the following learning, and independent living development opportunities to our beneficiaries.

- Voting in elections
- Money Matters
- Planning a Day Out
- Water safety
- Jobs and volunteering
- The Great Outdoors
- Using public transport
- Healthy relationships
- Coping with Christmas
- Finding out information
- Fundraising for charities
- Love your body!

In addition, sessions were hosted with Marks & Spencer Plc for women getting advice on bra-fitting, a partnership with Norfolk County Council Adult Learning Service explored routes to employment skills and a workshop on Upcycling complimented the core programme.

GetAways and the BUILD Travel Service

Providing days out, short breaks and holidays.

During this period, we hosted a weekend in the Peak District, two visits to Air Shows at the Duxford Imperial War Museum, daytrips to Buckingham Palace, the Tower of London and the National Space Centre, a weekend residential at the Dunton Centre, near Fakenham in Norfolk as well as two days of sailing and canoeing on the Norfolk Broads with the Nancy Oldfield Trust.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Resources

The following section details the resources available, and used by the charity during this period.

Employed staff - These activities were managed by an employed staff team of 2.23 full time equivalent staff. This included back-office roles in Administration and Finance, (0.83 FTE) and 1 x 0.32 FTE Programme Co-ordinator (for Skills for Life) and the Chief Executive (1.08 FTE) who was partially re-deployed into an active programme operations role in addition to strategic and fundraising roles.

The optimum staffing levels were set at 3.58 FTE to include 2 Programme Co-ordinators and a Marketing Assistant. Issues with recruitment and retention had an impact on resources but not on the delivery of front-line services.

Volunteers – Volunteers remained the core part of front-line delivery supporting 996 engagements during the year, (excluding governance) up around 23% on the previous year with numbers of registered volunteers rising by nearly 30% from 55 on 31st March 2023 to 72 a year later. This at a time when nationally, and locally, the numbers of volunteers are declining.

Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and taking considered decisions around risk, finance, and sustainability throughout the period. The Board always remained quorate.

Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors. Amongst funds raised were:

Funding from charitable trusts and others– Through work done by the Chief Executive, in partnership with an annual contract with Felton Fundraising, the BUILD Charity submitted 90 separate funding bids during this period with an “ask” totalling £2.6m. 69% of the income generated came through this source. Total income from this type of fundraising was in the region of £113,600.

“Do Your Bit For BUILD” – what has now become an annual “Self-help” fundraising weekend where we ask our members, staff, volunteers, trustees and friends and families to take part in a range of self-determined activities to raise money for the charity. This takes place in April each year. In 2023 our members with disabilities, staff and volunteers raised £4,945.57 through a group sponsored walk at Whitlingham Country Park, members making chutneys, washing cars, ringing church bells and watching TV! The aim is to show external funders that the charity is willing, and able, to “Do their bit” before asking others for support.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Costs and fees

We continued to challenge and manage our operating costs and we were able to continue to run the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. This added to the nationally recognised “Cost of Living Crisis” provided even more challenges to the bottom line of both the charity, the people who used its services and those supporting it.

To meet that need for a more affordable service, the Board of Trustees maintained two levels of annual membership to reflect the demand for those who used our services on a regular basis, (Gold Membership) and those who used it only occasionally (Basic Membership).

Our cost management practices showed that inclusive costs of delivery for the Charity’s services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were around £535 per activity 2023-24 We continually explore, and implement practices that review our costs, suppliers and tightly manage our budgets.

Previous years’ comparisons are given for illustrative purposes:

- £507 (22/23)
- £447 (21/22)
- £ 97 (20/21)*
- £493 (19/20)
- £442 (18/19)
- £550 (17/18)
- £505 (16/17)
- £551 (15/16)
- £600 (14/15)

**20/21 is lower due to higher number of on-line activities throughout the pandemic*

Direct beneficiaries of the activities personally covered the costs of the “Public ticket price” (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the Charity, towards the cost of hosting and facilitation. This was on top of the annual Gold or Basic membership fee.

People using the services provided by the charity paid a total of £27,980 (through membership, administration and cancellation fees, confectionery sales, entrance fees etc) representing around 18% of the charity’s total operational costs. (13.87% in 2022-23, 11.18% in 2021-22, 7% in 2020-21, 13.1% in 2019-20, 14.37% in 2018-19, 16.38% in 2017-18, and 28% in 2016 17).

This increased contribution by people using our services towards the overall cost of delivering them followed consultations through the BUILD Advisory Conferences in 2022 and 2023 which demonstrated that the services offered, in comparison with other opportunities available locally, were lower and people valued BUILD services so were willing to pay more for them.

The charity aims to keep its fees to an affordable level for all of its beneficiaries but recognises, that some people will struggle to fund all the activities they want to. The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the “disability premium” cost of accessing community based social, leisure and learning opportunities. It has succeeded in reducing that level of member contribution by 10% since 2016.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 11 amount to £43,942. These represent the "free" reserves of the charity.

The Trustees have agreed a reserves policy based on Charity Commission guidance which seeks to hold the equivalent of three to six months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising or unforeseen expenses. Based on total expenditure during 2023-24, this would normally be seen as an amount between £38k and £76k. The Trustee review reserves levels as part of a quarterly review of performance against annual budget and they are satisfied that the free reserves figure is adequate.

Donors in 2023-2024

The following organisations gave grants, or donations, to fund BUILD's charitable activities during the financial year 2023-24. We thank them for their support.

29th May 1961 Charitable Trust	Norfolk Wealth Management
BOE Information Systems - Web Terrier Charities Trust	Norwich Cathedral Alms Fund
Charities Trust donation	Norwich North Alpha Lions
Cringleford Singers	R S Brownless Charitable Trust
D C Moncrief Charitable Trust	The Alchemy Foundation
Easyfundraising	The Barnabas Trust
Edward Gostling Foundation	The Douglas Arter Foundation
Francis of Lorraine Masonic Lodge	The Fitton Trust
Garfield Weston Foundation	The Forbes Charitable Trust
Goldcrest Charitable Trust	The Lord Belstead Charitable Settlement
J H Rausing Charitable Trust	The Nichol Young Foundation
John Jarrold Trust	The Paul Bassham Charitable Trust
John Lewis Partnership	The Pennycress Trust
Lady Hind Trust	W O Street Charitable Trust
National Lottery - Awards for All	Waitrose Grant

In addition, donations were received from a number of individuals (including members donating back refunds, staff and volunteers who donated back their volunteering travel or activity expenses) as well as income from community fundraising activities. Some donors have wished to remain anonymous.

91.71% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals) 2.16% from personal donations. 0.88% from Corporate donors and 5.25% from events hosted by the BUILD Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page 13.

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity, and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- CONTINUED

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

As part of its strategic and operational management the Board of Trustees receives, and reviews a quarterly management reporting bringing together details of;

- Income and expenditure (compared to budget)
- Financial balance sheet
- Solvency threshold reviews
- Fundraising applications and successes
- Beneficiary and volunteer engagement activity
- Number of memberships

This report is published, and scrutinised at quarterly Board meetings.

STATEMENT OF TRUSTEES' RESPONSIBILITY

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

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

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

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

This report has been prepared taking advantage of the exemptions available for small companies.

Approved by the Trustees and signed on its behalf by:



Tim Taylor, Co-Chair of the Trustees



Caroline Williams, Co-Chair of the Trustees

Dated 19 November 2024

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of BUILD Charity Limited

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

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

Signed: 

Name: Louisa Garamukanwa MA, FCA, CTA

Dated: 19 November 2024

TRUSTEES, SENIOR MANAGEMENT AND PROFESSIONAL ADVISORS

As at 19 November 2024

Directors / Trustees who served during the year and to the date of signing

Liam Davison

Chloe Harrison

Tim Taylor, Co-Chair

Jeremy Tusting (resigned 21 November 2023)

Caroline Williams, Co-Chair

Lee Robinson (appointed 21 November 2023) (resigned 16 September 2024)

Helen Tully (appointed 16 April 2023)

Senior Management

James Kearns – Chief Executive Officer

Company Number

08069610

Charity Number

1147395

Registered Office

Ground Floor, 12 Bank Street, Norwich, Norfolk, NR2 4SE

Independent Examiner

Louisa Garamukanwa MA, FCA, CTA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from					
Donations and legacies	3	48,244	58,890	107,134	116,342
Charitable activities		19,659	-	19,659	13,004
Other trading activities		16,644	-	16,644	16,778
Investments		811	-	811	203
Total Income		85,358	58,890	144,248	146,327
Expenditure on					
Raising funds	4	10,895	-	10,895	10,921
Charitable activities		48,983	93,249	142,232	140,882
Total Expenditure		59,878	93,249	153,127	151,803
Net Movement In Funds		25,480	(34,359)	(8,879)	(5,476)
Reconciliation of funds:					
Total funds brought forward		21,073	71,503	92,576	98,052
Total funds carried forward	12	46,553	37,144	83,697	92,576

The Statement of Financial Activities includes all gains and losses in the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	2,611	4,500
		2,611	4,500
Current Assets			
Stock		25	110
Debtors	9	5,873	8,000
Cash at bank and in hand		88,285	89,317
		94,183	97,427
Creditors: amounts falling due within one year	10	(13,097)	(9,351)
Net Current Assets		81,086	88,076
Net Assets		83,697	92,576
Funds			
Unrestricted funds	12	46,553	21,073
Restricted funds	12	37,144	71,503
Total Funds		83,697	92,576

Company Number 08069610 Charity Number 1147395

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 19 November 2024 and signed on their behalf by:



..... Tim Taylor - Co-Chair



..... Caroline Williams - Co-Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. General information

BUILD Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 13. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

Fixtures & fittings	15% reducing balance
Office equipment	25% reducing balance
Computer equipment	33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity meets its obligations to make employer contributions to defined contribution schemes chosen by its employees and the pension charge represents the amounts payable by the charity to these funds in respect of the year.

2.12 Fund accounting

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

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

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

3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	31,433	-	31,433	12,395
Grants	15,000	58,890	73,890	103,077
Similar incoming resources	1,811	-	1,811	870
Total	48,244	58,890	107,134	116,342
<i>Total 2023</i>	<i>28,265</i>	<i>88,077</i>	<i>116,342</i>	

NOTES TO THE FINANCIAL STATEMENTS

4. Analysis of expenditure by Activities

	Raising Funds £	Charitable Activities £	Total 2024 £	Total 2023 £
Direct costs				
Rent and rates	-	13,169	13,169	12,789
Post and sundries	-	2,223	2,223	1,179
Staff Costs - direct	-	8,471	8,471	6,804
Stationery and telephone	-	2,052	2,052	2,423
Programme delivery	-	14,123	14,123	12,600
Venue hire	-	3,412	3,412	2,739
Accountancy and bookkeeping	-	3,025	3,025	1532
Insurance	-	1,312	1,312	1389
Volunteer expenses	-	2,242	2,242	2,082
Travel costs	-	1,738	1,738	1,593
Staff training	-	-	-	-
Repairs	-	20	20	-
Light and heat	-	-	-	-
Professional fundraising fees	10,895	-	10,895	10,584
Other fundraising activities	-	-	-	337
Legal fees	-	-	-	-
Marketing and branding	-	774	774	8,909
Support costs				
Staff costs - support	-	78,378	78,378	75,572
Depreciation	-	2,124	2,124	2,369
IT and website costs	-	7,428	7,428	7,178
Subscriptions	-	1,217	1,217	925
Bank charges	-	224	224	249
Governance costs				
Independent examination costs	-	300	300	550
	10,895	142,232	153,127	151,803

Support costs, totalling £89,371 (2023: £86,293), and Governance costs, totalling £300 (2023: £550), have been apportioned proportionally to each activity.

Net expenditure/income for the year is stated after charging Independent Examination fees of £300 (2023: £550) and depreciation of £2,124 (2023: £2,369).

NOTES TO THE FINANCIAL STATEMENTS

5. Staff costs and numbers

The average headcount total is:

	Total 2024	Total 2023
Direct project staff	2	2
Support staff	2	2
	4	4

Staff costs for the charity and group were as follows:

	Total 2024 £	Total 2023 £
Salaries	80,241	79,237
National Insurance	1,227	1,389
UK Pension	2,512	1,750
	83,980	82,376

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

The total employee benefits for key management personnel was £59,609 (2023: £56,706) inclusive of employer's pension and national insurance costs.

6. Trustees' remuneration and expenses

During the year ended 31 March 2024, no Trustees received any remuneration or other benefits (2023: none).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023: none).

7. Taxation

The BUILD Charity is a registered charity and is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

NOTES TO THE FINANCIAL STATEMENTS

8. Tangible Assets

	Furniture, Fixtures & Fittings £	Office Equipment £	Computer Equipment £	Total 2024 £
Cost				
At 1st April 2023	1,369	1,918	9,252	12,539
Additions in the Year	-	235	-	235
Disposals in the Year	-	(88)	(2,578)	(2,666)
At 31 March 2024	1,369	2,065	6,674	10,108
Depreciation				
At 1st April 2023	1,075	1,324	5,640	8,039
Charge in the Year	44	192	1,888	2,124
Disposals in the Year	-	(88)	(2,578)	(2,666)
At 31 March 2024	1,119	1,428	4,950	7,497
Net Book Value at 31st March 2024	250	637	1,724	2,611

9. Debtors

	Total 2024 £	Total 2023 £
Other debtors	1,485	1,622
Prepayments and accrued income	4,388	6,378
	5,873	8,000

10. Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	4,196	4,115
Taxation & social security costs	1,939	2,182
Other creditors	-	-
Accruals and deferred income	6,962	3,054
	13,097	9,351

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of net assets between funds

For the year ending 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible assets	2,611	-	2,611
Current assets	57,039	37,144	94,183
Current liabilities	(13,097)	-	(13,097)
	46,553	37,144	83,697

For the year ending 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible assets	4,500	-	4,500
Current assets	25,924	71,503	97,427
Current liabilities	(9,351)	-	(9,351)
	21,073	71,503	92,576

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds

For the year ending 31 March 2024

	Balance at 31 March 2023	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2024
Restricted Funds:					
GetAways Programme	13,735	-	13,735	-	-
Community Activities Programme	10,000	8,500	13,948	-	4,552
Wednesday Club	2,777	4,800	7,577	-	-
Skills for Life (also known as Re-BUILD)	44,991	8,740	31,139	-	22,592
Infrastructure	-	25,000	15,000	-	10,000
Bursary Fund	-	11,850	11,850	-	-
Supported Volunteering	-	-	-	-	-
	71,503	58,890	93,249	-	37,144
Unrestricted Funds:					
General Funds	21,073	85,358	59,878	-	46,553
Total Funds	92,576	144,248	153,127	-	83,697

For the year ending 31 March 2023

	Balance at 31 March 2022	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2023
Restricted Funds:					
GetAways Programme	19,328	-	5,593	-	13,735
Community Activities Programme	-	18,335	8,335	-	10,000
Wednesday Club	6,703	2,000	5,926	-	2,777
Skills for Life (also known as Re-BUILD)	24,905	30,428	10,342	-	44,991
Infrastructure	-	20,564	20,564	-	-
Bursary Fund	-	16,750	16,750	-	-
Supported Volunteering	3,500	-	3,500	-	-
	54,436	88,077	71,010	-	71,503
Unrestricted Funds:					
General Funds	43,616	58,250	80,793	-	21,073
Total Funds	98,052	146,327	151,803	-	92,576

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds - continued

The above restricted funds summary represents grants given for specific projects planned for delivery during the year ended 31 March 2024. Details are given below:

1. **GetAways Programme** - These funds will be applied to the costs of staffing, volunteering and activity costs associated with a programme of days out, short breaks and holidays.
2. **Community Activities Programme** - These funds will be applied to the costs associated with the facilitation and delivery of community based social and leisure activities.
3. **Wednesday Club** - These funds will be applied to the costs of staffing, venue hire and programme delivery for a weekly social club.
4. **Skills for Life (also known as Re-BUILD)** These these funds will be applied to the staffing, volunteering, venue and programme delivery costs of a programme that develops individuals with disabilities to live more confidently and independently.

NOTES TO THE FINANCIAL STATEMENTS

19. Prior year Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from			
Donations and legacies	28,265	88,077	116,342
Charitable activities	13,004	-	13,004
Other trading activities	16,778	-	16,778
Investments	203	-	203
Total Income	58,250	88,077	146,327
Expenditure on			
Raising funds	10,921	-	10,921
Charitable activities	69,872	71,010	140,882
Total Expenditure	80,793	71,010	151,803
Net Movement In Funds	(22,543)	17,067	(5,476)
Reconciliation of funds			
Total funds brought forward	43,616	54,436	98,052
Total funds carried forward	21,073	71,503	92,576



BUILD

CHARITY

Social, leisure and learning opportunities
for people with disabilities

Get involved!

AS A USER OF OUR SERVICES - for people aged 18 and over with a disability

AS A VOLUNTEER - supporting people taking part in activities, or behind the scenes in marketing, fundraising or governance

AS AN INVESTOR - making a donation, adopting us as your Charity of the Year, or supplying services we need.



01603 618029
www.buildcharity.co.uk

Registered Charity 1147395

BUILD CHARITY LIMITED

England & Wales - Charity number 1147395

Accounts

2022 - 2023

ANNUAL REPORT

AND FINANCIAL STATEMENTS



Social, leisure and learning opportunities
for people with disabilities

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TRUSTEES REPORT

FOR THE YEAR ENDING 31 MARCH 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of BUILD Charity Limited for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

The Trustees confirm that the Annual report and financial statements comply with the current statutory requirements, the requirements of the BUILD Charity governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

OBJECTIVES AND ACTIVITIES

The objects of the charity are specifically restricted to the following:

- to provide relief to people of all ages with learning disabilities and/ or other disabilities and to their families, dependents and carers; and
- to raise awareness within society of the needs and abilities of people with disabilities; and
- to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

ACTIVITIES UNDERTAKEN TO ACHIEVE OBJECTIVES

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. We met our objects through the delivery of our Annual Operations Plan (linked to a 3-year Strategic Plan) and an annual operations budget forecast, all of which were considered, and approved by the Board of Trustees. A summary of those activities follows:

Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week in central Norwich. It provides a meeting place for people with disabilities to chat with their friends and access a range of activities. This includes, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights, Wii Sports games as well as a men's and women's discussion group, a creative arts project and a range of regular workshops including helping people with health and wellbeing.

The programme has developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 25 to 45 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to mid eighties.

Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions, eating out at local pubs and restaurants, creative crafts, as well as sessions in a local gym for fitness and movement, and a regular walking group in the city, coast and countryside. All of these activities form part of a regular programme spread over weekdays, evenings and weekends. It also includes a range of days out, short breaks and holidays through our "GetAways" scheme. This programme also features "Fuse Party Nights" which are delivered in partnership with a city-based nightclub in Norwich.

This programme delivers mainly evening and weekend opportunities, across Norfolk, and is promoted providing people with informed choice, so they do what they want to, rather than what other people provide for them.

OBJECTIVES AND ACTIVITIES

- CONTINUED

Learning Opportunities

Our Skills for Life project provides a series of weekend half-day workshops for people with disabilities. These provide people with a range everyday skills and experiences designed to promote greater independence in the living. In addition, we host longer, progression-based learning activities such as the “BUILD Booster” personal development programme, digital skills and cookery courses run independently or in partnership with the local authority’s Adult Learning Service.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

During this period (1 April 2022 - 31 March 2023) we hosted 299 separate activities for our beneficiaries (up 8% on the previous year). These were delivered through a published programme setting out a calendar of opportunities for three months at a time. The majority of activities required a booking and demand often outstripped supply.

Opportunities were offered to people registered as members with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability.

Activities offered to beneficiaries during this period included:

The Wednesday Club

This ran weekly, on a Wednesday evening for 50 sessions from hired premises at the Lazar House, Sprowston Road, Norwich throughout the period. Attracting an average attendance of 18 paying members each week, the core programme of art, table top games, karaoke, bingo, quizzes, and indoor sports was supplemented by workshop sessions ranging from nature walks to cake decorating, a jubilee party and outdoor sports night.

The Skills for Life Programme

The regular format of a monthly Saturday morning workshop was used to provide the following learning, and independent living development opportunities to our beneficiaries.

- Local library visit
- Personal finance and banking
- Employment workshop
- Hazards in the home
- Mindfulness in nature
- Teamwork
- Winter wellbeing
- Supermarket shopping
- Planning a Day Out
- Looking after pets
- Sewing skills

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

The Communities Opportunities Programme (COP)

Ten Pin Tuesdays – social bowling in Norwich and Dereham

Fitness for Fun – Sessions hosted at a local gym, and an exercise class were lead by BUILD volunteers and open to members, staff, volunteers and carers.

Sunday Lunch Club & Weekday Supper Club – twice-monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills took place in 24 different eateries across the county of Norfolk.

Walkabouts – Monthly Sunday weekend walks in the city, coast and countryside for small groups, also included a link with the Norfolk Walking Festival in October 2022 when we hosted extra walks (open to the public) with themed tours which included foraging, a ghost walk and a historical walk charting the Kett's Rebellion.

Sunday Cinema –a monthly opportunity to support people with disabilities to see a contemporary film at the local cinema.

Swimming –a monthly public session at the UEA Sportspark.

Fishing – following a pilot session in the summer of 2022, work was undertaken during the winter months to attract funding and volunteers to support a monthly session from the Spring of 2023.

Grow and go – was BUILD Charity's allotment project, with twice monthly sessions growing food at a rented allotment in northeast Norwich. Produce was shared amongst the "growers" with surpluses donated to a local community larder, and food bank.

Fuse Parties – based at The Waterfront, Norwich in partnership with the University of East Anglia Students' Union, they provided a nightclub experience, in a safer environment and were described as "the best night out for people with disabilities in Norfolk".

BUILD Booster Programme 2022-23

This programme (Re-BUILD and Connect) was originally developed during the first national Covid-19 "lockdowns" of 2020 and was designed to provide support and encouragement to our beneficiaries as they emerged from the restrictions of the Covid-19 global pandemic. It launched in April 2021 and was successfully completed by 7 people with disabilities. In October 2021 the programme was independently reviewed by a student Occupational Therapist and recommendations made which were included in an updated programme launched and delivered in the Autumn of 2022.

A further 8 beneficiaries completed a ten-week programme of developmental activities culminating in a "Graduation ceremony" in the Spring of 2023 attended by families, supporters and special guests. These skills included digital skills, teambuilding, self-care, social skills, planning skills and self-review.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

GetAways and the BUILD Travel Service

Providing days out, short breaks and holidays.

During this period, we hosted a camping trip in North Norfolk, as well as day trips to Cadbury World, Woburn Safari Park and the set of TV Soap Emmerdale. We also joined in Carol's in the Cave with a unique carol concert in the caves of the Peak District, as well as two days of sailing and canoeing on the Norfolk Broads with the Nancy Oldfield Trust.

Resources

The following section details the resources available, and used by the charity during this period.

Employed staff - These activities were managed by an employed staff team of 2.40 full time equivalent staff. This included 2 x 0.5 FTE back-office roles in Administration and Finance, and 1 x 0.32 FTE Programme Co-ordinator (for Skills for Life) and the Chief Executive (1.08 FTE) who was re-deployed into an active programme operations role in addition to strategic and fundraising roles. A temporary Marketing Assistant was employed for 6 weeks in the Autumn of 2022 in partnership with business leadership organisation Nelsonspirit (through a scheme that promotes opportunities for future business leaders). The optimum staffing levels were set at 3.58 to include 2 Programme Co-ordinators and a Marketing Assistant. Issues with recruitment and retention had an impact on resources but not on the delivery of front-line services.

Volunteers – Volunteers remained the core part of front-line delivery supporting over 800 engagements during the year, with numbers of registered volunteers rising from 49 on 31st March 2022 to 55 a year later.

Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and taking considered decisions around risk, finance, and sustainability throughout the period. The Board always remained quorate.

Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors. Amongst funds raised were:

Funding from charitable trusts and others– Through work done by the Chief Executive, in partnership with an annual contract with Felton Fundraising, the BUILD Charity submitted 117 separate funding bids during this period with an “ask” totalling £3.38m. 93% of the income generated came through this source. Total income from this type of fundraising was in the region of £124,500.

ACHIEVEMENTS AND PERFORMANCE

- CONTINUED

Funding for our programmes - continued

“Do Your Bit For BUILD” – what has now become an annual “Self-help” fundraising weekend where we ask our members, staff, volunteers, trustees and friends and families to take part in a range of self-determined activities to raise money for the charity. This takes place in April each year. In 2022 our members with disabilities, staff and volunteers did and bike rides, cake bakes, as well as sports challenges to raise around £2,200. The aim is to show external funders that the charity is willing, and able, to “Do their bit” before asking others for support.

Costs and fees

We continued to manage our operating costs, for the delivery of services, we were able to continue to run the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. To meet that need for a more affordable service, the Board of Trustees maintained two levels of annual membership to reflect the demand for those who used our services on a regular basis, (Gold Membership) and those who used it only occasionally (Basic Membership).

Our cost management practices showed that inclusive costs of delivery for the Charity’s services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were around £507 per activity 2022-23. We continually explore, and implement practices that review our costs, suppliers and tightly manage our budgets.

Previous years’ comparisons are given for illustrative purposes: £447 (2021-22) £92(2020-21 due to higher number of on-line activities throughout the pandemic) £493 (2019-20) £442 (2018-19) £550 (2017-18) £505 (2016-17) £551 (2015-16) £600 (2014-15)

Direct beneficiaries of the activities personally covered the costs of the “Public ticket price” (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the Charity, towards the cost of hosting and facilitation. This was on top of the annual Gold or Basic membership fee.

People using the services provided by the charity paid a total of £ 21,068 (through membership, administration and cancellation fees, confectionery sales, entrance fees etc) representing around 13.87% of the charity’s total operational costs. (11.18% in 2021-22, 7% in 2020-21, 13.1% in 2019-20, 14.37% in 2018-19, 16.38% in 2017-18, and 28% in 2016 17).

The charity aims to keep its fees to an affordable level for its beneficiaries but recognises, beneficiaries of the charity continue to struggle to fund all the activities they want to.

The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the “disability premium” cost of accessing community based social, leisure and learning opportunities. It has succeeded in reducing that level of member contribution by around 14% since 2016.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 11 amount to £16,573 . These represent the "free" reserves of the charity.

Trustees have agreed a reserves policy based on Charity Commission guidance which seeks to hold the equivalent of three to six months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising or unforeseen expenses. Based on total expenditure during 2022-23, this would normally be seen as an amount between £37,951 and £75,900. Trustee regularly review reserves levels as part of a quarterly review and when adjusting for non-core expenditure in 2022-23, the high levels of restricted funds carried forward to the current financial year, and the agreed budget forecast for 2023-24 they are satisfied that the free reserves figure is adequate in the short term even though it falls below the lower end of this policy.

Donors in 2022-2023

The following organisations gave grants, or donations, to fund BUILD's charitable activities during the financial year 2022-23. We thank them for their support.

29th May 1961 Charitable Trust	NCF - Your Big Ideas Fund
A Gallant - donation	Nelsonspirit
Aquarius Charitable Foundation	Nigel Bertram Charitable Trust
B Sinclair - donation	P Watson Farrar - donation
Baily Thomas Charitable Fund	Paul Bassham Charitable Trust
C Goodbody - donation	R Morgan - donation
Charities Aid Foundation	R S Brownless Charitable Trust
Charities Trust	S Young - donation
D C Moncrieff Charitable Trust	Shell UK
D George - donation	Sport England (Active Norfolk)
Douglas Arter Foundation	T Taylor - donation
Dunston Hall Golf Seniors collection bucket	The Alan Boswell Charitable Trust
Easyfundraising	The Albert Hunt Trust
Edward Gostling Foundation (Year 1)	The Alderman John Norman's Foundation
Forbes Charitable Trust	The Anne French Memorial Trust
Garfield Weston Foundation	The Archer Trust
Gladys Lancaster Will Trust	The Childwick Trust
H Troughton - donation	The Forbes Charitable Trust
In memory J Verdejo	The Geoffrey Watling Charity
J Burgoyne - donation	The Lady Hind Trust
L Shurey - donation	The Mildred Duveen Charitable Trust
M Duffy - donation	The R C Snelling Charitable Trust
M Seaman - The Brisley Bell	The Strangward Charitable Trust
Mills & Reeve Charitable Trust	V Mash - donation
Mr & Mrs Philip Rackham Charitable Trust	
National Lottery - Awards for All	

FINANCIAL REVIEW

- CONTINUED

Donors in 2022-2023 - continued

In addition, donations were received from a number of individuals (including members donating back refunds and volunteers who donated back their volunteering travel or activity expenses) as well as income from community fundraising activities. Some donors have wished to remain anonymous.

93.27% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals) 2.07% from personal donations and 4.65% from events hosted by the BUILD Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page 13.

Methods of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity, and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- CONTINUED

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

As part of its strategic and operational management the Board of Trustees receives, and reviews a quarterly management reporting bringing together details of;

- Income and expenditure (compared to budget)
- Financial balance sheet
- Solvency threshold reviews
- Fundraising applications and successes
- Beneficiary and volunteer engagement activity
- Number of memberships

This report is published, and scrutinised at quarterly Board meetings.

STATEMENT OF TRUSTEES' RESPONSIBILITY

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

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

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

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

This report has been prepared taking advantage of the exemptions available for small companies.

Approved by the Trustees and signed on its behalf by:



Tim Taylor, Co-Chair of the Trustees



Caroline Williams, Co-Chair of the Trustees

Dated 21 November 2023

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of BUILD Charity Limited

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

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

Signed: 
Lorraine Hammond ACA

Dated 30 November 2023

TRUSTEES, SENIOR MANAGEMENT AND PROFESSIONAL ADVISORS

As at 21 November 2023

Directors / Trustees who served during the year and to the date of signing

Liam Davison

Chloe Harrison

Tim Taylor, Co-Chair

Jeremy Tusting

Caroline Williams, Co-Chair

Senior Management

James Kearns – Chief Executive Officer

Company Number

08069610

Charity Number

1147395

Registered Office

Ground Floor, 12 Bank Street, Norwich, Norfolk, NR2 4SE

Independent Examiner

Lorraine Hammond ACA

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from					
Donations and legacies	3	28,265	88,077	116,342	112,867
Charitable activities		13,004	-	13,004	5,610
Other trading activities		16,778	-	16,778	14,542
Investments		203	-	203	45
Total Income		58,250	88,077	146,327	133,064
Expenditure on					
Raising funds	4	10,921	-	10,921	9,199
Charitable activities		69,872	71,010	140,882	114,187
Total Expenditure		80,793	71,010	151,803	123,386
Net Movement In Funds		(22,543)	17,067	(5,476)	9,678
Reconciliation of funds					
Total funds brought forward		43,616	54,436	98,052	88,374
Total funds carried forward	12	21,073	71,503	92,576	98,052

The Statement of Financial Activities includes all gains and losses in the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	8	4,500	1,647
		4,500	1,647
Current Assets			
Stock		110	1,041
Debtors	9	8,000	6,938
Cash at bank and in hand		89,317	94,442
		97,427	102,421
Creditors: amounts falling due within one year	10	(9,351)	(6,016)
Net Current Assets		88,076	96,405
Net Assets		92,576	98,052
Funds			
Unrestricted funds	12	21,073	54,436
Restricted funds	12	71,503	43,616
Total Funds		92,576	98,052

Company Number 08069610 Charity Number 1147395

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 21 November 2023 and signed on their behalf by:



..... Tim Taylor - Co-Chair



..... Caroline Williams - Co-Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. General information

BUILD Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 13. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

NOTES TO THE FINANCIAL STATEMENTS

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

Fixtures & fittings	15% reducing balance
Office equipment	25% reducing balance
Computer equipment	33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity meets its obligations to make employer contributions to defined contribution schemes chosen by its employees and the pension charge represents the amounts payable by the charity to these funds in respect of the year.

2.12 Fund accounting

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

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

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

3. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	12,395	-	12,395	48,215
Grants	15,000	88,077	103,077	64,584
Similar incoming resources	870	-	870	68
Total	28,265	88,077	116,342	112,867
<i>Total 2022</i>	<i>48,283</i>	<i>64,584</i>	<i>112,867</i>	

NOTES TO THE FINANCIAL STATEMENTS

4. Analysis of expenditure by Activities

	Raising Funds £	Charitable Activities £	Total 2023 £	Total 2022 £
Direct costs				
Rent and rates	-	12,789	12,789	13,025
Sundries	-	1,179	1,179	7,783
Staff Costs - direct	-	6,804	6,804	5,778
Stationery and telephone	-	2,423	2,423	4,080
Programme delivery	-	12,600	12,600	3,749
Venue hire	-	2,739	2,739	2,139
Accountancy and bookkeeping	-	1,532	1,532	1,330
Insurance	-	1,389	1,389	1,043
Volunteer expenses	-	2,082	2,082	923
Travel costs	-	1,593	1,593	689
Staff training	-	-	-	193
Repairs	-	-	-	89
Light and heat	-	-	-	-
Professional fundraising fees	10,584	-	10,584	8,748
Other fundraising activities	337	-	337	451
Legal fees	-	-	-	-
Marketing and branding	-	8,909	8,909	-
Support costs				
Staff costs - support	-	75,572	75,572	68,838
Depreciation	-	2,369	2,369	1,313
IT and website costs	-	7,178	7,178	529
Subscriptions	-	925	925	482
Bank charges	-	249	249	282
Governance costs				
Independent examination costs	-	550	550	1,922
	10,921	140,882	151,803	123,336

Support costs, totalling £86,293 (2022: £71,444), and Governance costs, totalling £550 (2022: £1,922), have been apportioned proportionally to each activity.

Net expenditure/income for the year is stated after charging Independent Examination fees of £550 (2022: £1,922) and depreciation of £2,369 (2022: £1,313).

NOTES TO THE FINANCIAL STATEMENTS

5. Staff costs and numbers

The average headcount total is:

	Total 2023	Total 2022
Direct project staff	2	2
Support staff	2	2
	4	4

Staff costs for the charity and group were as follows:

	Total 2023 £	Total 2022 £
Salaries	79,237	71,466
National Insurance	1,389	1,400
UK Pension	1,750	1,750
	82,376	74,616

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

The total employee benefits for key management personnel was £54,956 (2022: £53,390) inclusive of employer's pension and national insurance costs.

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022: none).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022: none).

7. Taxation

The BUILD Charity is a registered charity and is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

NOTES TO THE FINANCIAL STATEMENTS

8. Tangible Assets

	Furniture, Fixtures & Fittings £	Office Equipment £	Computer Equipment £	Total 2023 £
Cost				
At 1st April 2022	1,369	1,749	4,199	7,317
Additions in the Year	-	169	5,053	5,222
At 31 March 2023	1,369	1,918	9,252	12,539
Depreciation				
At 1st April 2022	1,023	1,121	3,526	5,670
Charge in the Year	52	203	2,114	2,369
At 31 March 2023	1,075	1,324	5,640	8,039
Net Book Value at 31st March 2023	294	594	3,612	4,500

9. Debtors

	Total 2023 £	Total 2022 £
Other debtors	1,622	1,932
Prepayments and accrued income	6,378	5,006
	8,000	6,938

10. Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors	4,115	351
Taxation & social security costs	2,182	1,380
Other creditors	-	1,932
Accruals and deferred income	3,054	2,353
	9,351	6,016

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of net assets between funds

For the year ending 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible assets	4,500	-	4,500
Current assets	25,924	71,503	97,427
Current liabilities	(9,351)	-	(9,351)
	21,073	71,503	92,576

For the year ending 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible assets	1,647	-	1,647
Current assets	47,985	54,436	102,421
Current liabilities	(6,016)	-	(6,016)
	43,616	54,436	98,052

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds

For the year ending 31 March 2023

	Balance at 31 March 2022	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2023
Restricted Funds:					
GetAways Programme	19,328	-	5,593	-	13,735
Community Activities Programme	-	18,335	8,335	-	10,000
Wednesday Club	6,703	2,000	5,926	-	2,777
Skills for Life	2,688	26,057	7,529	-	21,216
Infrastructure	-	20,564	20,564	-	-
Bursary Fund	-	16,750	16,750	-	-
Supported Volunteering	3,500	-	3,500	-	-
Re-BUILD & Connect	22,217	4,371	2,813	-	23,775
	54,436	88,077	71,010	-	71,503
Unrestricted Funds:					
General Funds	43,616	58,250	80,793	-	21,073
Total Funds	98,052	146,327	151,803	-	92,576

For the year ending 31 March 2022

	Balance at 31 March 2021	Income £	Expenditure £	Transfer of Funds £	Balance at 31 March 2022
Restricted Funds:					
GetAways Programme	19,328	-	-	-	19,328
Community Activities Programme	2,783	4,784	7,567	-	18,335
Wednesday Club	5,510	5,325	4,132	-	8,703
Skills for Life	8,377	1,000	6,689	-	28,745
Infrastructure	-	15,000	15,000	-	35,564
Bursary Fund	-	28,800	28,800	-	16,750
Supported Volunteering	3,500	-	-	-	3,500
Re-BUILD & Connect	13,999	9,675	1,457	-	26,588
	53,497	64,584	63,645	-	54,436
Unrestricted Funds:					
General Funds	34,877	68,479	59,740	-	43,616
Total Funds	88,374	133,063	123,385	-	98,052

NOTES TO THE FINANCIAL STATEMENTS

12. Movement in funds - continued

The above restricted funds summary represents grants given for specific projects planned for delivery during 2023/2024. Details are given below:

1. **GetAways Programme** - These funds will be applied to the costs of staffing, volunteering and activity costs associated with a programme of days out, short breaks and holidays.
2. **Community Activities Programme** - These funds will be applied to the costs associated with the facilitation and delivery of community based social and leisure activities.
3. **Wednesday Club** - These funds will be applied to the costs of staffing, venue hire and programme delivery for a weekly social club.
4. **Skills for Life** - These funds will be applied to the costs of staffing, venue hire and programme delivery for a programme of workshops that support independent living skills.
5. **Re-BUILD & Connect** - These these funds will be applied to the staffing, volunteering, venue and programme delivery costs of a programme that develops individuals with disabilities to live more confidently and independently.

NOTES TO THE FINANCIAL STATEMENTS

19. Prior year Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from			
Donations and legacies	48,283	64,584	112,867
Charitable activities	5,610	-	5,610
Other trading activities	14,542	-	14,542
Investments	45	-	45
Total Income	68,480	64,584	133,064
Expenditure on			
Raising funds	9,199	-	9,199
Charitable activities	50,642	63,645	114,187
Total Expenditure	59,741	63,645	123,386
Net Movement In Funds	8,739	939	9,678
Reconciliation of funds			
Total funds brought forward	34,877	53,497	88,374
Total funds carried forward	43,616	54,436	98,052



BUILD

CHARITY

Social, leisure and learning opportunities
for people with disabilities

Get involved!

AS A USER OF OUR SERVICES - for people aged 18 and over with a disability

AS A VOLUNTEER - supporting people taking part in activities, or behind the scenes in marketing, fundraising or governance

AS AN INVESTOR - making a donation, adopting us as your Charity of the Year, or supplying services we need.



01603 618029
www.buildcharity.co.uk

Registered Charity 1147395

BUILD CHARITY LIMITED

England & Wales - Charity number 1147395

Accounts

Registered number: 08069610
Charity number: 1147395



Social, leisure and learning opportunities
for people with disabilities

BUILD CHARITY LIMITED
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BUILD CHARITY LIMITED
(A company limited by guarantee)

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Reference and administrative details of the charity, its Trustees/Directors and advisers	1
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BUILD CHARITY LIMITED
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES/DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees/Directors

Liam Davison (appointed 30 November 2021)
Chloe Harrison (nee Lamb) (appointed 15 March 2022)
Tim Taylor, Co-Chair¹
Jeremy Tusting (appointed 14 December 2021)
Caroline Williams, Co-Chair (appointed 15 March 2022)
Sophie Peek, Chair until 14 September 2021 (resigned 14 September 2021)
Ceri Theobald (resigned 14 September 2021)
Kenneth Munro, Chair from 14 September to 15 March 2022 (resigned 15 March 2022)
Tracey Drake (appointed 18 May 2021, resigned 14 December 2021)
Tracey Aldous (resigned 14 December 2021)

¹ Tim was appointed on 24 February 2020, resigned on 14 September 2021 and was then re-appointed on 15 March 2022.

Company registered number

08069610

Charity registered number

1147395

Registered office

Ground Floor
12 Bank Street
Norwich
Norfolk
NR2 4SE

Chief Executive

James Kearns

Accountants

MA Partners LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of BUILD Charity Limited (the charity) for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

Objectives and activities

a. Policies and objectives

The objects of the charity are specifically restricted to the following:

- (1) to provide relief to people of all ages with learning disabilities and / or other disabilities and to their families, dependents and carers; and
- (2) to raise awareness within society of the needs and abilities of people with disabilities; and
- (3) to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

b. Activities undertaken to achieve objectives

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. Whilst the impact of the Covid-19 pandemic restrictions impacted significantly our traditional programme delivery due to government legislation and public health guidance, we were able to meet our charitable objectives through the following services:

Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week in central Norwich. It provides a meeting place for people with disabilities to chat with their friends, and access a range of activities. This includes, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights, computer games as well as a men's and women's discussion group, a creative arts project and a range of regular workshops including helping people with skills for cookery.

The programme has developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 25 to 45 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to mid eighties.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions as part of a regular programme spread over weekdays, evenings and weekends. It also includes a range of visits to cultural heritage locations, such as libraries, museums and galleries, as well as historic buildings, and local festivals celebrating local culture. This programme also features favourites such as our "Sunday Lunch Club" and "Fuse Party Nights" which are delivered in partnership with a city based nightclub in Norwich.

In addition, our GetAways and BUILD Travel Service programmes provide days out, short breaks and holidays, as well as assistance with independent travel provision.

This programme delivers mainly evening and weekend opportunities, across Norfolk, and is promoted providing people with informed choice, so they do what they want to, rather than what other people provide for them.

Learning Opportunities

Our Skills for Life project offers a series of weekend half-day workshops for people with disabilities. These provide people with disabilities with a range of everyday skills and experiences designed to promote greater independence in their living. The Skills for Life programme also includes our Grow and Go programme opportunities on an allotment.

Achievements and performance

a. Review of activities

During this period, activities hosted by the BUILD Charity were limited by the impact of the global Covid 19 pandemic between April 2021 and July 2021. This saw a series of restrictions and guidelines on the mixing of households, the closure or restricted operation of many of the community venues we traditionally used, and the shielding of many of our beneficiaries and some volunteers designed to reduce the risk of infection by the virus.

In response to these challenges, we were able to access priority vaccinations for our staff and volunteers, and free testing and PPE. This alongside a risk assessed re-introduction of activities that we believed could re-start saw us moving to having all services, except the GetAways programme, back up and running by November 2021.

During this period (1 April 2021 to 31 March 2022) we hosted an estimated 276 separate activities for our beneficiaries. These were delivered through a published programme setting out a calendar of opportunities for three months at a time. The majority of activities required a booking and demand often outstripped supply.

Opportunities were offered to people registered as members with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability.

Activities offered to beneficiaries during this period included:

The Wednesday Club

- This closed in March 2020 to comply with social distancing rules, and its hired home since 2014 was repurposed by its owners in the autumn of 2020 leading to a review of the needs for this service into which beneficiaries, volunteers and staff contributed. As a result, a new venue at The Lasar House, Sprowston Road,

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Norwich, saw this re-launched in November 2021. By the end of March 2022, this service was attracting around 20 members each week. Prior to being able to open this facility, we had continued to offer friendship and social contact through a mix of online services called "Happy Hour" each week with an average of 10-12 people engaged each time and a range of small group community activities such as pool, city walks and craft sessions.

The Community Opportunities Programme (COP)

- *Ten Pin Tuesdays* – Social bowling in Norwich and Dereham was re-launched in July 2021 after a break of 15 months during which we offered virtual bowling on-line. By the end of March 2022 this activity was attracting around 40 members each month over three sessions.
- *Fitness for Fun* – Sessions that we had hosted at a local gym, swimming, and an exercise class were suspended in March 2020, and replaced with twice-monthly, on line exercise classes led by volunteers. During the summer months, classes moved to "Energise Outdoors" with sessions in local parks and outdoor spaces. In July 2021, we were able to return to face-to-face indoor sessions at the Norwich Fitness Academy attracting an average of 8 people per session.
- *Sunday Lunch Club & World Food Challenge* – Twice-monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills were suspended during the main restrictions of the global pandemic. We re-launched this programme in July 2021 having been re-designed to smaller groups of 6 people at a time, following feedback received from participants that they felt safer, and more socially engaged, with smaller groups. .
- *Walkabouts* – These were the first of the face-to-face activities that were re introduced following the release of pandemic restrictions and the programme was extended to include weekday and weekend walks in the city, coast and countryside for small groups.
- *Sunday @ 7 Quizzes* – We developed weekly, then monthly on line quizzes in which beneficiaries, carers and volunteers joined in. They remained fun and informal, as well as accessible to all. They continued, due to feedback through the winter months of 2021-22.
- *On-line Bingo and Karaoke* – As restrictions eased we started to scale back our on-line activities looking to encourage safe, face to face engagements, but we also responded to demand for retaining some on-line activities, particularly during the winter months when people felt less inclined to go outside in the evenings.
- *Coffee and Catch-Up* – What started as a Christmas Zoom based social catch-up session in December 2020 became a weekly favourite until people could meet in larger groups again, and this ran until November 2021 and provided an opportunity to explain changes in Covid rules to support people's understanding.
- *Sunday Cinema* – Once re-opened after the lifting of Covid restrictions, we hosted a monthly opportunity to support people with disabilities to see a contemporary film at the local cinema.
- *Swimming* – Once re-opened after the lifting of Covid restrictions, we supporting a monthly public session initially at Norwich's Riverside pool, but then moving to the UEA Sportspark.
- *Fuse Parties* – One of the last programmes to be re-launched as restrictions eased, these re-opened in October 2021 back at The Waterfront, Norwich in partnership with the University of East Anglia Students' Union. They provided a nightclub experience, in a safer environment and were described as "*the best night out for people with disabilities in Norfolk*". Following changes in the layout and management of the pre-Covid venue in Kings Lynn, this facility did not re-open. However, we have been working with other partners locally to ensure a suitable offer is available in the west of Norfolk.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Skills for Life

The traditional format of a monthly Saturday morning workshop resumed post pandemic restrictions and the following themes were used to provide learning, and experiences, to our beneficiaries.

- Personal health and safety
- Communication skills
- Food safety
- Getting out and about post pandemic
- Taking care of me
- Ready, steady Cook!
- Safe in the City
- Christmas shopping on a budget
- Travelling by public transport (Buses and Trains)
- Exploring the local library
- Cooking

In addition, twice a month sessions at an allotment in north East Norwich, provided opportunities to grow vegetables and plants from seed, as well as taking home produce to learn "cooking from fresh" skills.

Re-BUILD and Connect Programme

This programme was designed and developed during the first national "lockdowns" of 2020 and was designed to provide support and encouragement to our beneficiaries as they emerged from the restrictions of the Covid-19 global pandemic. It launched in April 2021. Some of the highlights are as follows:

- 7 people with learning, and/or physical disabilities took part in the 12 week programme
- The programme included learning digital skills in setting up and using an iPad for personal use
- It also included learning and practising leadership and teamwork skills
- It included a personal physical and mental health self-assessment and personal action plan
- Participants organised and hosted a social event, considering types of food and drink suitable for all
- 6 people completed the programme and attended a "Graduation Party" with their families and special guests in July 2021.
- The top performer demonstrated developmental progress in 35 separate indicators (the lowest progression was 9 indicators)

In September and October 2021 the programme was independently reviewed by a student Occupational Therapist and recommendations made which have been included in an updated programme launched in August 2022 for delivery in the Autumn of 2022.

GetAways and the BUILD Travel Service – providing days out, short breaks and holidays

Planned group camping trips in North Norfolk, a walking and caving weekend in the Peak District, a residential sailing, rowing and kayaking activity on the Norfolk Broads with the Nancy Oldfield Centre, and a visit to theme parks, were all shelved during the pandemic restrictions. They were replaced by social media links to holiday destinations and attractions to share virtual travel. The programme was evaluated, planned and will launch again in July 2022.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Resources

The following section details the resources available, and used by the charity during this period.

Employed staff - These activities were managed by an employed staff team of 2.48 full time equivalent staff. This included 2 x 0.5 FTE back office roles in Administration and Finance, and 1 x 0.4 FTE Programme Co ordinator (for September 2021 to June 2022) and the Chief Executive (1.08 FTE) who was re deployed into an active programme operations role in addition to strategic and fundraising roles. The optimum staffing levels were set at 3.58 to include 2 Programme Co-ordinators and a Marketing Assistant. Issues with recruitment and retention had an impact on resources but not on the delivery of front-line services.

Volunteers - During this period, the charity saw a drop off in volunteer numbers as people emerged from the Covid-19 global pandemic. Much of this was at the normal "natural wastage" levels of previous years as people moved away or responded to changes in their domestic or professional lives. Around 80 unpaid volunteers had been registered at the start of the pandemic, (around 25% of whom were people with identified disabilities) with between 50 and 60 responding to requests to re-engage as the programmes re-opened in 2021.

Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and taking considered decisions around risk, finance and sustainability throughout the period. There was significant change in membership of the Board in the Autumn of 2021 as a number of Trustees decided to move on for both personal and professional reasons. The Board always remained quorate.

Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors. Amongst funds raised were:

Covid "compensation" funds – As a Business Rate Payer, the charity was able to access the central government Covid compensation grants related to the rateable value of the occupied premises. This was in the region of £18,700 for this period.

Funding from charitable trusts and others – this is shown in the financial review section below.

"Do Your Bit For BUILD" – what has now become an annual "Self-help" fundraising weekend where we ask our members, staff, volunteers, trustees and friends and families to take part in a range of self-determined activities to raise money for the charity. This takes place in April each year. In 2021 it was led by the Board of Trustees who hosted the "Board Walk" which comprised a 54 mile walk or run in a relay to symbolise a mile for every year that the charity has existed. Members with disabilities did painting jobs, ground clearances, and bike rides, as well as sports challenges to raise around £5,000. The aim is to show external funders that the charity is willing, and able, to "Do their bit" before asking others for support.

Costs and fees

We continued to manage our operating costs, for the delivery of services, we were able to continue to run the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. The Covid-19 restrictions had a further impact on community based fundraising and it must be recognised that for large parts of this financial year, the staff team was under resourced, and, as such, the level of expenditure in terms of fixed costs was lower than would normally be expected.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

To meet that need for a more affordable service, the Board of Trustees introduced two levels of annual membership to reflect the demand for those who used our services on a regular basis, (Gold Membership) and those who used it only occasionally (Basic Membership).

Our cost management practices showed that inclusive costs of delivery for the charity's services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were around £447 per activity in 2021-22. Previous years' comparisons are given for illustrative purposes: £92 in 2020-21 (due to higher number of on-line activities throughout the pandemic) and £493 (2019-20) £442 (2018-19) £550 (2017-18) £505 (2016-17) £551 (2015-16) £600 (2014-15) as the result of continually reviewing our costs, suppliers and tightly managing our budgets.

Direct beneficiaries of the activities personally covered the costs of the "Public ticket price" (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the charity, towards the cost of hosting and facilitation. This was on top of the annual Gold or Basic membership fee.

People using the services provided by the charity paid a total of £13,878 (through membership, administration and cancellation fees, confectionery sales, entrance fees etc) representing around 11.18% of the charity's total operational costs. (7% in 2020-21, 13.1% in 2019-20, 14.37% in 2018-19, 16.38% in 2017-18, and 28% in 2016-17).

The charity aims to keep its fees to an affordable level for its beneficiaries but recognises, beneficiaries of the charity continue to struggle to fund all the activities they want to.

The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the "disability premium" cost of accessing community based social, leisure and learning opportunities. It has succeeded in reducing that level of member contribution by around 17% since 2016.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 18 amount to £41,969. These represent the "free" reserves of the charity.

Trustees have agreed a reserves policy, based on Charity Commission guidance, which seeks to hold the equivalent of 3 to 6 months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising or unforeseen expenses. The charity's reserves policy equates to an amount between £30,846 and £61,693 (based on 3 - 6 months' total expenditure in 2021-22 accounting period pro-rated for a full year). The free reserves of the charity as at 31 March 2022 fall within this target level.

c. Donors in 2020-21

The following organisations gave grants, or donations, to fund BUILD's charitable activities during the financial year 2021-22. We thank them for their support.

29th May 1961 Charitable Trust	Norfolk Community Foundation
Ann Rylands Fund (Sir Jules Thorn Trust)	Norfolk County Council - Covid Testing Grant
Anne French Memorial Trust	Norfolk Wealth Management
Barratt Family Charitable Trust	Norwich City Council - Covid Compensation Grant
Brigadier DV and Mrs HR Phelps Charitable Settlement	Pat Newman Memorial Fund
Charities Aid Foundation	Paul Bassham Charitable Trust
Charities Trust	PayPal Giving Fund
Dereham Town Council Venue Hire Refund	R C Snelling Charitable Trust
East of England Co-op via Norfolk Community Foundation	Risebrows Charity
Easyfundraising	Septagon Charity
Fitton Trust	Shipdham Whist Group
Forbes Charitable Trust	Stephen Bloch Image of Disability Fund
Garfield Weston Foundation	Strangward Trust
Grey Court Trust	Thalia Theatre Company
Groundwork UK - Tesco Bags of Help	The Aquarius Foundation
In memory of the late Heather Fisher	The Barnabas Trust
John Ackroyd Charitable Trust	The Pennycess Charitable Trust
Mr & Mrs Philip Rackham Charitable Trust	The RS Brownless Charitable Trust

In addition, donations were received from a number of individuals (including members donating back refunds and volunteers who donated back their volunteering travel or activity expenses) as well as income from community fundraising activities. Some donors have wished to remain anonymous.

93.1% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals); 1.5% from personal donations and 5.4% from events hosted by the BUILD Charity.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page 1.

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity, and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

d. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

During 2020-21 the Board agreed a new form of quarterly management reporting bringing together in one quantitative report details of:

- income and expenditure (compared to budget)
- financial balance sheet
- solvency threshold reviews
- fundraising applications and successes
- beneficiary and volunteer engagement activity.

The following measures were added during this reporting period:

- Number of memberships
- Number of Covid-19 tests undertaken by staff and volunteers

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

This report is published, and scrutinised at quarterly Board meetings.

Aspirations - Update on future plans

During this financial year, the BUILD Charity developed, and consulted widely on a new Strategic Plan called "BUILD – Better". The plan proposes 5 key strategic aims for the BUILD Charity for the period 2022-2025.

Each aim plans to both sustain, and grow, the Charity and provide services to those identified as beneficiaries, within the charitable objectives.

1. Increase the public visibility and awareness of the BUILD Charity leading to increased engagement by potential beneficiaries, volunteers and investors.
2. Develop varied, and sustainable, funding streams to meet the vision and objectives of the charity
3. Retain, and further develop, a range of social, leisure and learning opportunities, at a variety of community based locations across Norfolk, for adults with sensory, physical or learning disabilities. (In particular placing a focus on independent living skills, health and wellbeing, and employability skills)
4. Valuing volunteers, and their development, as an essential element of the sustainability of the Charity.
5. Reviewing, and responding to, the infrastructure needs of the charity in terms of accommodation, staffing and use of technology based on financial and environmental sustainability factors.

In addition to these strategic aims, the charity is looking to

- fill vacant employed staff roles in programme co-ordination and marketing
- implement the recommendations of the independent review of volunteering
- re-launch the GetAways scheme of days out, short breaks and holidays
- review its risk management policies and procedures
- introduce revised employment policies and procedures
- review services charges for 2023-24 in light of rising fixed costs.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

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

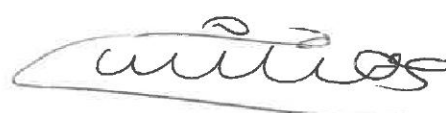
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application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

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

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

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

Tim Taylor



Caroline Williams

Date: 12 September 2022

BUILD CHARITY LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of BUILD Charity Limited ('the charity')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

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

Signed:



Frank Shippam BSc FCA DChA

Dated: 11 OCTOBER 2022

MA Partners LLP
Chartered Accountants

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	48,283	64,584	112,867	73,349
Charitable activities	4	5,610	-	5,610	432
Other trading activities	5	14,542	-	14,542	11,764
Investments	6	45	-	45	837
Total income		68,480	64,584	133,064	86,382
Expenditure on:					
Raising funds	7	9,199	-	9,199	9,053
Charitable activities	8	50,542	63,645	114,187	106,014
Total expenditure		59,741	63,645	123,386	115,067
Net movement in funds		8,739	939	9,678	(28,685)
Reconciliation of funds:					
Total funds brought forward		34,877	53,497	88,374	117,059
Net movement in funds		8,739	939	9,678	(28,685)
Total funds carried forward		43,616	54,436	98,052	88,374

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

The notes on pages 16 to 29 form part of these financial statements.

BUILD CHARITY LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08069610

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,647	2,196
		<u>1,647</u>	<u>2,196</u>
Current assets			
Stocks	13	1,041	40
Debtors	14	6,938	5,349
Cash at bank and in hand		94,442	87,308
		<u>102,421</u>	<u>92,697</u>
Creditors: amounts falling due within one year	15	(6,016)	(6,519)
Net current assets		<u>96,405</u>	<u>86,178</u>
Total assets less current liabilities		<u>98,052</u>	<u>88,374</u>
Total net assets		<u>98,052</u>	<u>88,374</u>
Charity funds			
Restricted funds	16	54,436	53,497
Unrestricted funds	16	43,616	34,877
Total funds		<u>98,052</u>	<u>88,374</u>

BUILD CHARITY LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08069610

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

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

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

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

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

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



Tim Taylor



Caroline Williams

Date: 12 September 2022

The notes on pages 16 to 29 form part of these financial statements.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

1. General Information

Build Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

Fixtures and fittings	- 15% reducing balance
Office equipment	- 25% reducing balance
Computer equipment	- 33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

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

2.12 Fund accounting

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

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

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

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	48,215	-	48,215	18,461
Grants	-	64,584	64,584	54,510
Similar incoming resources	68	-	68	378
Total 2022	48,283	64,584	112,867	73,349
<i>Total 2021</i>	<i>18,839</i>	<i>54,510</i>	<i>73,349</i>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities - Service Activities	5,610	5,610	432

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Activities for generating funds	14,542	14,542	11,764

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest receivable	45	45	837

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Professional Fundraising Fees	8,748	8,748	8,364
Other Fundraising Activities	451	451	689
	<u>9,199</u>	<u>9,199</u>	<u>9,053</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Service Activities	40,821	73,366	114,187	106,014
<i>Total 2021</i>	<u>33,170</u>	<u>72,844</u>	<u>106,014</u>	

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Rent and rates	13,025	4,079
Sundries	7,783	6,552
Staff costs	5,778	9,349
Stationery and telephone	4,080	3,805
Programme delivery	3,749	2,759
Venue hire	2,139	-
Accountancy and bookkeeping	1,330	1,451
Insurance	1,043	1,024
Volunteers expenses	923	1,522
Travel costs	689	131
Staff training	193	54
Repairs	89	2,075
Light and heat	-	369
	40,821	33,170

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	68,838	69,880
Governance costs	1,922	1,545
Depreciation	1,313	618
Computer	529	-
Subscriptions	482	539
Bank charges	282	262
	<u>73,366</u>	<u>72,844</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,922 (2021 - £1,545).

10. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	71,466	74,796
Social security costs	1,400	2,338
Contribution to defined contribution pension schemes	1,750	2,095
	<u>74,616</u>	<u>79,229</u>

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

	2022 No.	<i>2021 No.</i>
Direct	2	2
Support	2	2
	<u>4</u>	<u>4</u>

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

10. Staff costs (continued)

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

The total remuneration for key management personnel for the year totalled £53,390 (2021 - £53,592).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

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

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	1,369	1,643	3,541	6,553
Additions	-	106	658	764
At 31 March 2022	<u>1,369</u>	<u>1,749</u>	<u>4,199</u>	<u>7,317</u>
Depreciation				
At 1 April 2021	959	909	2,489	4,357
Charge for the year	64	212	1,037	1,313
At 31 March 2022	<u>1,023</u>	<u>1,121</u>	<u>3,526</u>	<u>5,670</u>
Net book value				
At 31 March 2022	<u>346</u>	<u>628</u>	<u>673</u>	<u>1,647</u>
At 31 March 2021	<u>410</u>	<u>734</u>	<u>1,052</u>	<u>2,196</u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Stocks

	2022	2021
	£	£
Finished goods and goods for resale	1,041	40

14. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	1,932	1,576
Prepayments and accrued income	5,006	3,773
	6,938	5,349

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	351	1,995
Other taxation and social security	1,380	1,144
Other creditors	1,932	1,412
Accruals and deferred income	2,353	1,968
	6,016	6,519

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	34,877	68,479	(59,740)	43,616
Restricted funds				
GetAways Programme	19,328	-	-	19,328
Community Activities Programme	2,783	4,784	(7,567)	-
Wednesday Club	5,510	5,325	(4,132)	6,703
Skills for Life	8,377	1,000	(6,689)	2,688
Infrastructure	-	15,000	(15,000)	-
Bursary Fund	-	28,800	(28,800)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	13,999	9,675	(1,457)	22,217
	<u>53,497</u>	<u>64,584</u>	<u>(63,645)</u>	<u>54,436</u>
Total of funds	<u><u>88,374</u></u>	<u><u>133,063</u></u>	<u><u>(123,385)</u></u>	<u><u>98,052</u></u>

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
General Funds	45,292	31,872	(42,287)	34,877
Restricted funds				
Horizons and College to Community Programme	4,083	-	(4,083)	-
GetAways Programme	18,228	1,100	-	19,328
Community Activity Programme	4,104	3,150	(4,471)	2,783
Wednesday Club	1,073	4,997	(560)	5,510
Skills for Life	11,079	4,288	(6,990)	8,377
Infrastructure	15,500	330	(15,830)	-
Bursary Fund	14,200	13,250	(27,450)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	-	27,395	(13,396)	13,999
	<u>71,767</u>	<u>54,510</u>	<u>(72,780)</u>	<u>53,497</u>
Total of funds	<u><u>117,059</u></u>	<u><u>86,382</u></u>	<u><u>(115,067)</u></u>	<u><u>88,374</u></u>

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

16. Statement of funds (continued)

The above restricted funds summary represents grants given for specific projects planned for delivery during 2020/21. Details are given below:

1. Horizons and College to Community (Under 18s programmes) - These funds are applied specifically to support programmes for people with disabilities under the age of 18.

2. GetAways Programme - These funds will be applied for services that supports days out, short breaks and holidays for people with disabilities and our "BUILD Travel Service" which provides one to one support for individuals looking to develop their own personal travel activities.

3. Community Activities Programme - These funds will be applied to the costs associated to the facilitation and delivery of community based social and leisure activities.

4. Wednesday Club - These funds will be applied to the facilitation and delivery of a weekly social club in Norwich.

5. Skills for Life - These funds will be applied to the facilitation and delivery of skills workshops that support greater independence for people with disabilities.

6. Infrastructure - These funds will be applied to meet the costs of premises and resources required to deliver the charitable objectives.

7. Bursary Fund - These funds are applied to reduce the cost of programme delivery making services affordable for all.

9. Supported Volunteering - These funds are specifically allocated for a training support programme for volunteers with disabilities.

10. Re-BUILD & Connect - These funds will be applied to a new programme responding to the social isolation caused by the Covid-19 pandemic which will help re-build confidence and personal development and support digital connection.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	34,877	68,479	(59,740)	43,616
Restricted funds	53,497	64,584	(63,645)	54,436
	<u>88,374</u>	<u>133,063</u>	<u>(123,385)</u>	<u>98,052</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	45,292	31,872	(42,287)	34,877
Restricted funds	71,767	54,510	(72,780)	53,497
	<u>117,059</u>	<u>86,382</u>	<u>(115,067)</u>	<u>88,374</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,647	-	1,647
Current assets	47,985	54,436	102,421
Creditors due within one year	(6,016)	-	(6,016)
Total	<u>43,616</u>	<u>54,436</u>	<u>98,052</u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,196	-	2,196
Current assets	39,200	53,497	92,697
Creditors due within one year	(6,519)	-	(6,519)
Total	<u><u>34,877</u></u>	<u><u>53,497</u></u>	<u><u>88,374</u></u>

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,750 (2021 - £2,095) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

BUILD CHARITY LIMITED

England & Wales - Charity number 1147395

Accounts

Registered number: 08069610
Charity number: 1147395



Social, leisure and learning opportunities
for people with disabilities

BUILD CHARITY LIMITED
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BUILD CHARITY LIMITED
(A company limited by guarantee)

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BUILD CHARITY LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES/DIRECTORS AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees/Directors	Sophie Peek, Chair Ceri Theobald Kenneth Munro Tim Taylor Tracey Aldous (appointed 21 October 2020) Tracey Drake (appointed 18 May 2021)
Company registered number	08069610
Charity registered number	1147395
Registered office	Ground Floor 12 Bank Street Norwich Norfolk NR2 4SE
Chief Executive	James Kearns
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

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

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

Objectives and activities

a. Policies and objectives

The objects of the charity are specifically restricted to the following:

- (1) to provide relief to people of all ages with learning disabilities and / or other disabilities and to their families, dependents and carers; and
- (2) to raise awareness within society of the needs and abilities of people with disabilities; and
- (3) to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. Whilst the impact of the Covid-19 pandemic restrictions wrecked our traditional programme, we were able to use the following foundations:

Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week since, in central Norwich, as a meeting place for people with disabilities, to chat with their friends, and access a range of activities ranging from disco's, visiting speakers, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights, computer games as well as a women's discussion group, a creative arts project and a range of regular workshops including helping people with skills for cookery.

The programme is developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 25 to 45 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to mid-eighties.

Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions as part of a regular programme spread over weekdays, evenings and weekends. It also includes a range of visits to cultural heritage locations, such as libraries, museums and galleries, as well as historic buildings, and local festivals celebrating local culture. This programme also features favourites such as our "Sunday Lunch Club" and "Fuse Party Nights" which are delivered in partnership with a city based nightclub in Norwich and a local club in King's Lynn.

In addition, our GetAways and BUILD Travel Service programmes providing facilitation of a programme of days out, short breaks and holidays, as well as assistance with independent travel provision.

This programme delivers up to 20 opportunities each month, across Norfolk, and is marketed on providing people with informed choice, so they do what they want to, rather than what other people provide for them.

Learning Opportunities

Our Skills for Life project provides a series of weekend half day workshops for people with disabilities. These provide people with disabilities with a range everyday skills and experiences designed to promote greater independence in the living. The Skills for Life programme also include our Grow and Go programme providing opportunities on an allotment and cottage garden.

Achievements and performance

a. Review of activities

During this period, activities hosted by the BUILD Charity were limited by the global Covid-19 pandemic, which between March 2020 and March 2021 saw a series of restrictions on the mixing of households, the closure or restricted operation of many of the community venues we traditionally used, and the shielding of many of our beneficiaries, and some volunteers designed to reduce the risk of infection by the virus.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

As a direct result, in line with UK Government legislation and guidance, we suspended all face to face activities between late March 2020 and late July 2020, and only offered outdoor activities to small groups from July 2020 through to June 2021.

In the place of the average 250-300 face to face activities normally hosted, we developed a range of programmes and resources on-line, and using social media channels as well as providing support by phone and post for those unable to engage digitally.

During this period (1 April 2020 - 31 March 2021) we hosted an estimated:

- 137 direct face to face or Zoom based activities
- 364 on-line opportunities with a reach of 103,276 via Facebook
- 750 telephone support engagements

The programme offer was exclusively on-line for April–July 2020 and complimented by an outdoor physical programme from July to March 2021. This offered activities to people registered with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability.



Activities offered to beneficiaries during this period included:

The Wednesday Club

- This closed in March 2020 to comply with social distancing rules, and it's hired home since 2014 was re-purposed by its owners in the autumn of 2020 leading to a review of the needs for this service into which beneficiaries, volunteers and staff contributed.
- As a result, a new venue was found and subject to Covid restrictions, and guidance, is due to re-launch in

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

the late summer, or autumn of 2021. In its place, we hosted a Facebook, and then Zoom video conferencing service called "Happy Hour" each week with an average of 10-12 people engaged each time.

The Community Opportunities Programme (COP)

- *Ten Pin Tuesdays* – social bowling in Norwich and Dereham was suspended for the whole of this period but on-line links to virtual bowling were provided for people to join in at home.
- *Fitness for Fun* – sessions at a local gym, swimming, and an exercise class were suspended in March 2020 but replaced with twice monthly on-line exercise classes led by volunteers and weekly links to publicly available workouts, and those offered by third parties for people to do at home. During the summer months, classes moved to "Energise Outdoors" with sessions in local parks and outdoor spaces.
- *Sunday Lunch Club & World Food Challenge* – monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills were replaced by summer picnics in local parks and some cookery workshops where staff and volunteers led beneficiaries through a meal preparation or home baking.
- *Walkabouts* – were the first of the face to face activities that were re-introduced following the first national lockdown and the programme was extended to include weekday and weekend walks in the city, coast and countryside for small groups.
- *Sunday @ 7 Quizzes* – We developed weekly, then monthly on-line quizzes in which beneficiaries, carers and volunteers joined in. They remained fun and informal, as well as accessible to all.
- *Home Activity Packs* – For those who could, or could not engage digitally, we developed and posted out, monthly resource packs with puzzles, and craft activities.
- *On-line craft and cookery* – Through pooling the skills of our staff and volunteers we developed a number of activities on-line as demonstrations and shared activities where we sent participants resources a week before the workshops and then guided them through the sessions on-line.
- *On-line Bingo and Karaoke* – These proved more popular than live sessions as people felt more confident singing in their own homes, and the plan is to re-introduce them during the winter months when people are reluctant to go out in the evenings.
- *Virtual Tours* – Through pooling supporters' social media feeds we were able to offer virtual tours, gigs and shows recommended by our volunteers and staff meaning our beneficiaries got to visit the House of Parliament, The Pyramids, British Museum, historic houses and gardens and go on boat and wildlife adventures.
- *Call and Connect Service* – This was a one to one weekly telephone service operated by staff and volunteers to particularly vulnerable or non-digital access beneficiaries. Feedback from carers was very positive about this service in giving those shielding something to look forward to, and a "connection" with a familiar voice.
- *Coffee and Catch-Up* – a weekly Zoom based session replaced our traditional "Open Office" facility over Christmas 2020 when ordinarily we had offered for people to drop in between Christmas and New Year, when some people with disabilities felt especially lonely. What started as two sessions in December became a weekly favourite and an opportunity to explain changes in Covid rules to support people's understanding.

Numbers attending these activities ranged from 1 – 12 per activity, as places were offered based on demand and safe support from a team made up primarily of trained volunteers.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Skills for Life

This moved wholly on-line for this period with monthly participation workshops on subjects such as:

- Cyber security
- Staying connected
- Staying healthy during lockdowns
- On-line shopping
- Looking after our home
- Goal setting
- Christmas preparations

In addition, twice a month sessions at an allotment in north East Norwich, provided opportunities to grow vegetables and plants from seed, as well as learn "cooking from fresh" skills. These sessions resumed as soon as the Covid-19 guidance allowed people to mix out of doors. Prior to that time volunteers ran on-line workshops showing how to plant seeds that had been pre-posted to beneficiaries.



BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)



Re-BUILD and Connect

- This project was aimed at supporting our beneficiaries to “Re-build” confidence and social mobility after the lengthy isolations of Covid-19 and “connect” through upskilling use of digital devices and media.
- Whilst this service began delivery in April 2021 its design, development and fund sourcing took place during this period.

Parties

These have always been a key part of our social activity programme, and the Covid-19 pandemic did not stop that.

- *Fuse Parties* – Launched in 2012 its aim remains today, as at launch, to provide people with disabilities, and their guests, with a realistic Club Style party night with full bar, sound and light facilities in a safer environment, as a stepping stone to public nights. The closure of nightclubs for the whole of this period stopped us hosting live events but one of our DJs hosted monthly virtual sessions playing people’s requests and “shout-outs” throughout the closure period.
- *Christmas Reflections* – The traditional Christmas reflections and carol service moved on-line in December 2020 with beneficiaries, volunteers, carers and supporters joining together.
- *BUILD Birthday Party* – On on-line celebration of the charity’s 54th birthday took place in January 2021

BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

when we achieved our aim of at least 54 people, with 54 cakes and candles joining together to celebrate.

GetAways and the BUILD Travel Service – providing days out, short-breaks and holidays.

- Planned group camping trips in North Norfolk, a walking and caving weekend in the Peak District, a residential sailing, rowing and kayaking activity on the Norfolk Broads with the Nancy Oldfield Centre, and a visit to theme parks, were all shelved during the pandemic restrictions.
- They were replaced by social media links to holiday destinations and attractions to share virtual travel.

Resources – the following section details the resources available, and used by the charity during this period

- *Employed staff* - These activities were co ordinated and managed by an employed staff team of 2.58 full time equivalent staff. This included 2 x 0.5 FTE back office roles in Administration and Finance, and 1 x 0.5 FTE Programme Co-ordinator and the Chief Executive (1.08 FTE) who was re-deployed into an active programme operations role in addition to strategic and fundraising roles.
- *Volunteers* - Around 80 unpaid volunteers, (around 25% of whom were people with identified disabilities,) remained registered during this period, although as a result of Covid-19 restrictions, around only 20 were active in supporting programme delivery.
- *Trustees* - The Board of Trustees met regularly throughout the period receiving regular briefings and decided to focus on supporting its beneficiaries rather than furloughing staff. The Board of Trustees commissioned an external, and independent review of its volunteering recruitment, retention and management processes during this time which was received by the Board in the Autumn of 2020 and an Action Plan is being developed in response to its findings.
- *Premises* - During the summer of 2020 the charity was advised of the planned sale of the Princes Street United Reformed Church estate, which included a rented building used as the charity's administration base. As a result, new premises were sourced and in November 2020 the offices relocated to Ground Floor, 12 Bank Street, Norwich as tenants of a regional security business' pension fund.



BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

- *New Website* - development work continued during the Covid-19 restrictions leading to the launch of a new website in the autumn of 2020 providing greater abilities for internal management of content, on-line fundraising and access to key administrative documents.

Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors.

2.6 challenge – As part of the charity's desire to demonstrate to funders that it is prepared to help itself before asking others, it hosts at least one event a year where it looks to its own membership and their supporters to raise funds through a variety of activities. In this period, we accepted the national "2.6 challenge" (in place of the London Marathon) to complete a community fundraising activity.



Our teams included staff, volunteers, trustees, beneficiaries and carers and challenges included 26-mile bike ride by a Board member around his home village, a 2.6 mile run by one of our members with disabilities around laps of his housing estate and a sponsored "dance marathon" by one of our staff. These raised just under £2,000 during the first Covid Lockdown.

On-line variety show – The Covid-19 restrictions meant that a major fundraising event sponsored by local variety acts planned for April 2020 had to be cancelled. Whilst there was no capital or revenue losses from cancellation, many who had brought tickets donated the value back to the charity in return for an on-line "cameo" show produced using you tube footage of the planned performers.

Covid "compensation" funds – As a Business Rate Payer, the charity was able to access the central government Covid compensation grants related to the rateable value of the occupied premises. This was in the region of £10,000 for this period.

Funding from charitable trusts and others – this is shown in the financial review section below.

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Costs and fees

Continuing to implement the results of a comprehensive review of our operating costs, for the delivery of services, we were able to continue to operate the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. This was compounded by the impact of the Covid-19 restrictions on community based fundraising.

To meet that need for a more affordable service, the Board of Trustees maintained a policy of holding membership and activity support fees at the same level for the fourth year of its planned three year fixed price plan to ease pressure on our beneficiaries.

Our cost management practices showed that inclusive costs of delivery for the Charity's services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were reduced to around £92 per activity in 2020-21. This is based on Covid-19 limited face to face contacts and a high number of social media promoted programme opportunities and includes telephone contacts. Previous years' comparisons are not like for like but are given for illustrative purposes: £493 (2019-20) £442 (2018-19) £550 (2017-18) £505 (2016-17) £551 (2015-16) £600 (2014-15) as the result of continually reviewing our costs, suppliers and tightly managing our budgets.

Direct beneficiaries of the activities personally covered the costs of the "Public ticket price" (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the Charity, towards the cost of hosting and facilitation. (This was in the form of a monthly membership fee of £20 per person, or £5 per activity for those outside the membership scheme).

People using the services provided by the charity paid a total of £8,240 (through membership fees, confectionery sales, entrance fees etc) representing around 7% of the charity's total operational costs. (13.1% in 2019-20, 14.37% in 2018-19, 16.38% in 2017-18, and 28% in 2016 17).

The charity aims to keep its fees to an affordable level for its beneficiaries but recognises, beneficiaries of the charity continue to struggle to fund all the activities they want to.

The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the "disability premium" cost of accessing community based social, leisure and learning opportunities. It has succeeded in more than halving that level of contribution in the last four years.

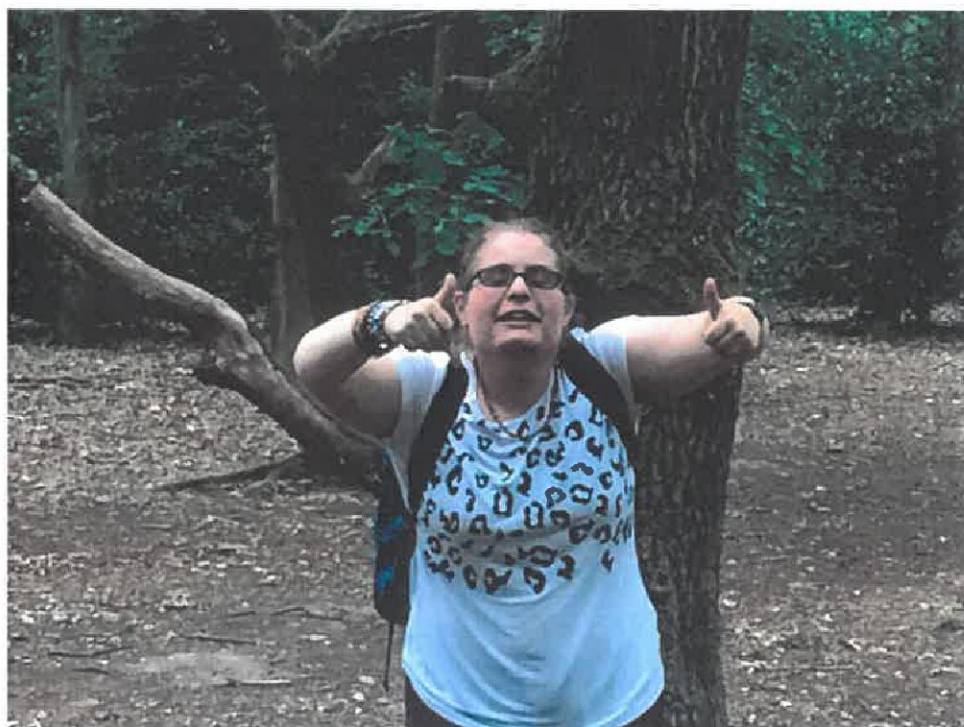
BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.



b. Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 18 amount to £32,681. These represent the "free" reserves of the charity.

Trustees have agreed a reserves policy, based on Charity Commission guidance, which seeks to hold the equivalent of 3 to 6 months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising and managing the impact of significant, and continual changes in the way direct beneficiaries fund their services, either through reducing social care budgets, or private sources.

The charity's reserves policy equates to an amount between £28,767 and £57,534 (based on 3 - 6 months' total expenditure in 2020-21 accounting period pro rated for a full year). The free reserves of the charity as at 31 March 2021 fall within this target level.

BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

c. Donors in 2020-21

The following organisations and individuals gave grants, or donations, to fund BUILD's charitable activities during the financial year 2020-21. We wish to thank them for their support.

Dereham Round Table	The D C Moncrief Charitable Trust
LocalGiving / Peoples Lottery Magic Little Grants	The Edward Gostling Foundation
National Lottery Community Fund – Covid Grants	The Fitton Trust
Norfolk Community Foundation - Covid-19 Emergency Fund	The Goldcrest Charitable Trust
Norfolk Community Foundation - Anglian Water Fund	The Grey Court Trust
Norfolk Community Foundation - Norfolk Winter Resilience Fund	The Lady Hind Trust
Norfolk County Council - Covid Infection Control Fund	The Nichol Young Foundation
Norwich Cathedral Alms Committee	The Paul Bassham Charitable Trust
Norwich City Council - Covid Compensation Business grants	The Pennycress Trust
The Philip and Elizabeth Rackham Charitable Trust	Princes Street United Reformed Church
The Steven Bloch Image of Disability Charitable Trust	Sport England via Mencap
Thalia Theatre Charity	The Sydney Black Charitable Trust
The Albert Hunt Trust	The UEA IPE Society
The Barnabas Trust	The W O Street Foundation

In addition, donations were received from individuals supporting community fundraising activities and donated back entry fees and ticket sales for events that were cancelled due to Covid-19. Some have wished to remain anonymous.

92% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals) 8% were sourced through fundraising events and personal donations.

Structure, governance and management

a. Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page 1.

BUILD CHARITY LIMITED
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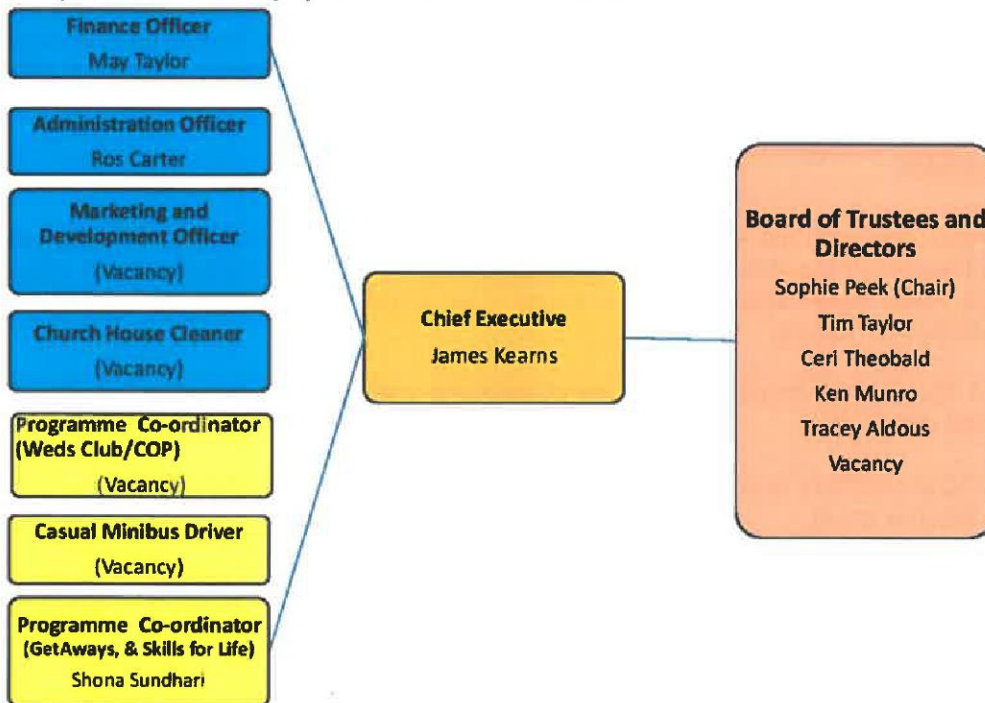
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

The Governance Model for the BUILD Charity works as follows:



The operational team of employees and Trustee-Directors works as follows:



In addition, we have a team of Lead Volunteers who primarily lead themed activities, and make up the membership of either the Programme Development and Delivery Team, or the Marketing Fundraising and Events Team.

Ten Pin Tuesdays Tim Taylor	Sunday Lunch Club Eric Harris	Saturday Swimming Jamie Lamb	Sunday Cinema Hannah Riches	Grow & Go Chris Willett	International Food Quest Linda May
Weekend Walkabout Ken Munro	Fitness For Fun Sarah Harper	BUILD MFE Team Carol Goodbody	Skills For Life Vacancy	GetAways Vacancy	

BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

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

c. Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity, and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

d. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

During 2020-21 the Board agreed a new form of quarterly management reporting bringing together in one quantitative report details of:

- income and expenditure (compared to budget)
- financial balance sheet
- solvency threshold reviews
- fundraising applications and successes
- beneficiary and volunteer engagement activity

BUILD CHARITY LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Aspirations - Update on future plans

During 2020-21 the BUILD Charity worked to its Strategic Plan called "Golden Vision 2018 2021" supported by an Annual Operations Plan and Annual Budget, which is reviewed quarterly by the Board of Trustee Directors. From this agreed strategic document, the governance teams discuss, and agree, an annual operations plan setting out key aims linked to the budget.

An Annual Operations Plan and Budget for 2021-22 was approved by the Board in February 2021 although the ongoing impact of the Covid-19 global pandemic will ultimately impact on some of those plans, regular engagement by Board members has ensured that they remain engaged and agile to respond to the social, and financial implications of the pandemic.

Plans approved for 2021-22 include:

- Re-introduction of face to face social, leisure and learning community based activities suspended during the Covid-19 global pandemic.
- Further development and implementation of a revised marketing strategy and action plan to raise BUILD's local, and regional profile
- Specific planning, and activity, for sustainable funding streams for BUILD's ongoing expenditure through internal and external bid writing to charitable trusts, corporates and public funds.
- Develop an Action Plan, and implement the tasks within, arising from the 2020 independent review of volunteering.
- Development of 2021-2025 new strategy as co-production between Board, Staff, Volunteers, Beneficiaries and carers with external input as a critical friend through the BUILD Charity Advisory Group.
- Continue to explore opportunities locally, regionally, and nationally, where advantages may be gained from joining forces with other organisations for short term, long term, or permanent arrangements that contribute towards the sustainability of the BUILD Charity and/or its objectives

These plans are regularly reviewed by the management of the charity against the budget and are subject to review based on appropriate funds being available.

BUILD CHARITY LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Aspirations - Update on future plans (continued)

Statement of Trustees' responsibilities

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

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

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

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

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

Sophie Peek



Date:

14 Sept 2021

BUILD CHARITY LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of BUILD Charity Limited ('the charity')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

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

Signed:



Dated: 20 September 2021

Frank Shippam BSc FCA DChA

MA Partners LLP
Chartered Accountants

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	18,839	54,510	73,349	50,100
Other trading activities	4	12,196	-	12,196	37,255
Investments	5	837	-	837	1,485
		<u>31,872</u>	<u>54,510</u>	<u>86,382</u>	<u>88,840</u>
Total Income					
Expenditure on:					
Raising funds	6	9,053	-	9,053	9,600
Charitable activities	7	23,863	82,151	106,014	128,490
		<u>32,916</u>	<u>82,151</u>	<u>115,067</u>	<u>138,090</u>
Total expenditure					
		<u>(1,044)</u>	<u>(27,641)</u>	<u>(28,685)</u>	<u>(49,250)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		45,292	71,767	117,059	166,309
Net movement in funds		(1,044)	(27,641)	(28,685)	(49,250)
		<u>44,248</u>	<u>44,126</u>	<u>88,374</u>	<u>117,059</u>
Total funds carried forward					

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

The notes on pages 21 to 35 form part of these financial statements.

BUILD CHARITY LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08069610

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	2,196	2,531
		<u>2,196</u>	<u>2,531</u>
Current assets			
Stocks	13	40	115
Debtors	14	5,349	6,843
Cash at bank and in hand		87,308	115,915
		<u>92,697</u>	<u>122,873</u>
Creditors: amounts falling due within one year	15	(6,519)	(8,345)
		<u>86,178</u>	<u>114,528</u>
Net current assets		86,178	114,528
Total assets less current liabilities		<u>88,374</u>	<u>117,059</u>
Total net assets		<u>88,374</u>	<u>117,059</u>
Charity funds			
Restricted funds	16	53,497	71,767
Unrestricted funds	16	34,877	45,292
		<u>88,374</u>	<u>117,059</u>
Total funds		<u>88,374</u>	<u>117,059</u>

BUILD CHARITY LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08069610

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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

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

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

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

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

Sophie Peek



Date: 14 Sept 2021

The notes on pages 21 to 35 form part of these financial statements.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

1. General information

Build Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

Fixtures and fittings	- 15% reducing balance
Office equipment	- 25% reducing balance
Computer equipment	- 33% straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

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

2.12 Fund accounting

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

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

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

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	18,461	-	18,461	3,289
Grants	-	54,510	54,510	46,609
Similar incoming resources	378	-	378	202
Total 2021	<u>18,839</u>	<u>54,510</u>	<u>73,349</u>	<u>50,100</u>
<i>Total 2020</i>	<u>3,491</u>	<u>46,609</u>	<u>50,100</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Activities for generating funds	12,196	12,196	37,255
	<u>12,196</u>	<u>12,196</u>	<u>37,255</u>

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	837	837	1,485
	<u>837</u>	<u>837</u>	<u>1,485</u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Professional Fundraising Fees	8,364	8,364	8,322
Other Fundraising Activities	689	689	1,278
	<u>9,053</u>	<u>9,053</u>	<u>9,600</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs - Charitable Activities	<u>23,863</u>	<u>82,151</u>	<u>106,014</u>	<u>128,490</u>
<i>Total 2020</i>	<u>31,632</u>	<u>96,858</u>	<u>128,490</u>	

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs - Charitable Activities	33,170	72,845	106,015	128,490
<i>Total 2020</i>	<i>67,678</i>	<i>60,812</i>	<i>128,490</i>	

Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	9,349	23,878
Sundries	6,552	1,965
Rent and rates	4,079	12,970
Stationery and telephone	3,805	5,038
Programme delivery	2,759	16,042
Repairs	2,075	174
Volunteers expenses	1,522	1,640
Accountancy and bookkeeping	1,451	1,372
Insurance	1,024	906
Light and heat	369	1,096
Travel costs	131	2,504
Staff training	54	93
	33,170	67,678

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	69,880	57,554
Depreciation	618	623
Subscriptions	539	712
Bank charges	262	189
Governance costs	1,545	1,734
	72,844	60,812

9. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,545	1,734

10. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	74,796	76,624
Social security costs	2,338	2,552
Contribution to defined contribution pension schemes	2,095	2,256
	79,229	81,432

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

10. Staff costs (continued)

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

	2021 No.	2020 No.
Direct	2	2
Support	2	2
	<u>4</u>	<u>4</u>

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

The total remuneration for key management personnel for the year totalled £53,592 (2020 - £53,477).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	1,508	1,643	4,374	7,525
Additions	-	-	283	283
Disposals	(139)	-	(1,116)	(1,255)
At 31 March 2021	<u>1,369</u>	<u>1,643</u>	<u>3,541</u>	<u>6,553</u>
Depreciation				
At 1 April 2020	976	666	3,352	4,994
Charge for the year	122	243	253	618
On disposals	(139)	-	(1,116)	(1,255)
At 31 March 2021	<u>959</u>	<u>909</u>	<u>2,489</u>	<u>4,357</u>
Net book value				
At 31 March 2021	<u>410</u>	<u>734</u>	<u>1,052</u>	<u>2,196</u>
<i>At 31 March 2020</i>	<u>532</u>	<u>977</u>	<u>1,022</u>	<u>2,531</u>

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

13. Stocks

	2021	2020
	£	£
Finished goods and goods for resale	<u>40</u>	<u>115</u>

14. Debtors

	2021	2020
	£	£
Due within one year		
Other debtors	1,576	2,312
Prepayments and accrued income	3,773	4,531
	<u>5,349</u>	<u>6,843</u>

15. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,995	319
Other taxation and social security	1,144	1,527
Other creditors	1,412	610
Accruals and deferred income	1,968	5,889
	<u>6,519</u>	<u>8,345</u>

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	45,292	31,872	(42,287)	34,877
Restricted funds				
Horizons and College to Community Programme	4,083	-	(4,083)	-
GetAways Programme	18,228	1,100	-	19,328
Community Activities Programme	4,104	3,150	(4,471)	2,783
Wednesday Club	1,073	4,997	(560)	5,510
Skills for Life	11,079	4,288	(6,990)	8,377
Infrastructure	15,500	330	(15,830)	-
Bursary Fund	14,200	13,250	(27,450)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	-	27,395	(13,396)	13,999
	<u>71,767</u>	<u>54,510</u>	<u>(72,780)</u>	<u>53,497</u>
Total of funds	<u><u>117,059</u></u>	<u><u>86,382</u></u>	<u><u>(115,067)</u></u>	<u><u>88,374</u></u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Unrestricted funds				
General Funds	44,292	42,231	(41,231)	45,292
Restricted funds				
Horizons and College to Community Programme	4,083	-	-	4,083
GetAways Programme	19,490	7,500	(8,762)	18,228
Community Activity Programme	4,104	-	-	4,104
Wednesday Club	-	1,073	-	1,073
Skills for Life	5,279	5,800	-	11,079
Infrastructure	-	15,500	-	15,500
BUILD Building	84,760	-	(84,760)	-
Bursary Fund	4,300	9,900	-	14,200
Gig Buddies Scheme	-	3,336	(3,336)	-
Supported Volunteering	-	3,500	-	3,500
	<u>122,016</u>	<u>46,609</u>	<u>(96,858)</u>	<u>71,767</u>
Total of funds	<u><u>166,308</u></u>	<u><u>46,609</u></u>	<u><u>(138,089)</u></u>	<u><u>117,059</u></u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds (continued)

The above restricted funds summary represents grants given for specific projects planned for delivery during 2019/20. Details are given below:

1. Horizons and College to Community (Under 18s programmes) - These funds are applied specifically to support programmes for people with disabilities under the age of 18.

2. GetAways Programme - These funds will be applied for services that supports days out, short breaks and holidays for people with disabilities and our "BUILD Travel Service" which provides one to one support for individuals looking to develop their own personal travel activities.

3. Community Activities Programme - These funds will be applied to the costs associated to the facilitation and delivery of community based social and leisure activities.

4. Wednesday Club - These funds will be applied to the facilitation and delivery of a weekly social club in Norwich.

5. Skills for Life - These funds will be applied to the facilitation and delivery of skills workshops that support greater independence for people with disabilities.

6. Infrastructure - These funds will be applied to meet the costs of premises and resources required to deliver the charitable objectives.

7. BUILD Building - These funds were donated towards an appeal aimed at achieving a planned dedicated resource centre for the charity in future years. Donors have agreed to have these funds restricted for a maximum of 2 years whilst planning and feasibility studies took place. Following such studies, the Board of Trustees decided (February 2019) against the project going ahead on the grounds that the likely success of a capital funding appeal was low and that the Charity delivered most of its services in other people's buildings in the community, such a building did not represent the best investment of available funds. Therefore in June 2019, the agreed restriction on the funds held was released, in agreement with the donors.

8. Bursary Fund - These funds are applied to reduce the cost of programme delivery making services affordable for all.

9. Supported Volunteering - These funds are specifically allocated for a training support programme for volunteers with disabilities.

10. Re-BUILD & Connect - These funds will be applied to a new programme responding to the social isolation caused by the Covid-19 pandemic which will help re-build confidence and personal development and support digital connection.

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	45,292	31,872	(42,287)	34,877
Restricted funds	71,767	54,510	(72,780)	53,497
	<u>117,059</u>	<u>86,382</u>	<u>(115,067)</u>	<u>88,374</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	44,292	42,231	(41,231)	45,292
Restricted funds	122,016	46,609	(96,858)	71,767
	<u>166,308</u>	<u>88,840</u>	<u>(138,089)</u>	<u>117,059</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,196	-	2,196
Current assets	39,200	53,497	92,697
Creditors due within one year	(6,519)	-	(6,519)
Total	<u>34,877</u>	<u>53,497</u>	<u>88,374</u>

BUILD CHARITY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

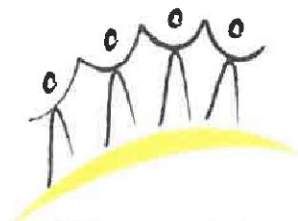
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,531	-	2,531
Current assets	50,860	72,013	122,873
Creditors due within one year	(8,099)	(246)	(8,345)
Total	<u>45,292</u>	<u>71,767</u>	<u>117,059</u>

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,095 (2020 - £2,256) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.



BUILD

CHARITY

Social, leisure and learning opportunities
for people with disabilities

BUILD is a Norfolk based independent registered charity providing social, leisure and learning opportunities, for people with disabilities.

We aim to treat people, like people, value their involvement and contribution and offer them the opportunities in life that most of us take for granted.

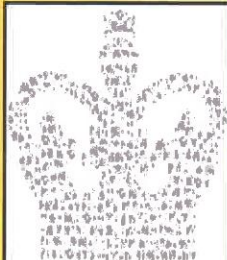
We offer these core services:

- ◆ Evening and weekend community based sports, social, and cultural activities for adults with disabilities aged 16+
- ◆ Learning and skills workshops to promote confidence and independence.
- ◆ A Norwich based social club (Wednesday Evenings)
- ◆ Nightclub projects in Norwich & Kings Lynn
- ◆ GetAways—daytrips, short breaks and holidays and the BUILD Travel service supporting individual holiday plans.



We have around **60** volunteers supporting us in roles that include encouraging people to take part in activities, as well as marketing, mentoring and fundraising and governance.

E mail: volunteer@buildcharity.co.uk
to find out more.



**The Queen's Award
for Voluntary Service**

The MBE for volunteer groups

For more information:

call 01603 618029 or visit www.buildcharity.co.uk

where you can find our full programme.

BUILD Charity Limited is registered in England and Wales with company number 8069610 and registered with the Charity Commission with charity number 1147395.

Registered office: Ground Floor, 12 Bank Street, Norwich NR2 4SE

