
NEIGHBOURHOOD COMMUNITY ACTION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

NEIGHBOURHOOD COMMUNITY ACTION

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NEIGHBOURHOOD COMMUNITY ACTION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Blackburn with Darwen Council for Voluntary Service
Kay Kareem

Charity registered number

1173212

Principal office

The Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

Accountants

CW Accountants Limited, 45 Railway Road , Blackburn, Lancashire, BB1 1EZ

NEIGHBOURHOOD COMMUNITY ACTION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2022 to 31 March 2023.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The objects of the charity are: to further or benefit the residents of the area of benefit, without distinction of sex, sexual orientation or race, or of political, religious or other opinions by associating together the said residents and the local authority, community centres and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

The area of benefit is the more deprived urban neighbourhoods within Blackburn with Darwen.

b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

To bring together residents, local community centres and other interested parties to develop activities within those deprived neighbourhoods to improve the lives of local residents.

Trustees have taken due regard to the guidance issued by the Charity Commission on public benefit and all activities supported are for public benefit that benefit the communities of the area of benefit.

Achievements and performance

a. REVIEW OF ACTIVITIES

The charity received a grant of £16,500 during the period from the NHS Population Health Management grants programme as well as two unrestricted large donations. These grants/ donations would be used to support activities during the 2022-2023 period and beyond.

Financial review

a. GOING CONCERN

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

Structure, governance and management

a. CONSTITUTION

The charity was incorporated on 27 February 2017..

b. METHOD 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 Trust deed. Trustees are appointed by Blackburn with Darwen Council for Voluntary Service.

TRUSTEES' RESPONSIBILITIES STATEMENT

NEIGHBOURHOOD COMMUNITY ACTION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

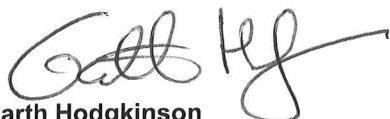
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on 19/12/23 and signed on their behalf by:



Garth Hodgkinson
On behalf of Blackburn with Darwen Council for
Voluntary Service

NEIGHBOURHOOD COMMUNITY ACTION

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEIGHBOURHOOD COMMUNITY ACTION (the 'charity')

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

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

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

C Wright

Dated: 09/02/2024

NEIGHBOURHOOD COMMUNITY ACTION

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

Courtney Wright BA FCCA

45 Railway Road, Blackburn, Lancashire, BB1 1EZ

NEIGHBOURHOOD COMMUNITY ACTION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:				
Donations and legacies	2	103,038	103,038	16,600
Investments	3	2	2	-
TOTAL INCOME		<u>103,040</u>	<u>103,040</u>	<u>16,600</u>
EXPENDITURE ON:				
Charitable activities	5	5,896	5,896	85
TOTAL EXPENDITURE	6	<u>5,896</u>	<u>5,896</u>	<u>85</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		97,144	97,144	16,515
NET MOVEMENT IN FUNDS		97,144	97,144	16,515
RECONCILIATION OF FUNDS:				
Total funds brought forward		16,569	16,569	54
TOTAL FUNDS CARRIED FORWARD		<u><u>113,713</u></u>	<u><u>113,713</u></u>	<u><u>16,569</u></u>

The notes on pages 8 to 14 form part of these financial statements.

NEIGHBOURHOOD COMMUNITY ACTION

BALANCE SHEET AS AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Cash at bank and in hand		113,888		16,569	
CREDITORS: amounts falling due within one year	10	(175)		-	
NET CURRENT ASSETS			113,713		16,569
NET ASSETS			113,713		16,569
CHARITY FUNDS					
Unrestricted funds	11		113,713		16,569
TOTAL FUNDS			113,713		16,569

The financial statements were approved by the Trustees on 19/12/23 and signed on their behalf, by:



Garth Hodgkinson
On behalf of Blackburn with Darwen Council for
Voluntary Service

The notes on pages 8 to 14 form part of these financial statements.

NEIGHBOURHOOD COMMUNITY ACTION

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Neighbourhood Community Action constitutes a public benefit entity as defined by FRS 102.

1.2 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

NEIGHBOURHOOD COMMUNITY ACTION

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

1. ACCOUNTING POLICIES (continued)

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

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 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 Bank.

1.5 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.

1.6 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 within interest payable and similar charges.

1.7 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.

NEIGHBOURHOOD COMMUNITY ACTION

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

1. ACCOUNTING POLICIES (continued)

1.8 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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	103,038	103,038	100
Grants	-	-	16,500
	<hr/>	<hr/>	<hr/>
Total donations and legacies	103,038	103,038	16,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	16,600	16,600	
	<hr/> <hr/>	<hr/> <hr/>	

3. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income - local cash	2	2	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. DIRECT COSTS

	Activities £	Total 2023 £	Total 2022 £
Donations	3,000	3,000	-
Wages and salaries	2,615	2,615	-
	<hr/>	<hr/>	<hr/>
	5,615	5,615	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NEIGHBOURHOOD COMMUNITY ACTION

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

5. GOVERNANCE COSTS

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accountancy costs	175	175	-
Bank charges	106	106	85
	<u>281</u>	<u>281</u>	<u>85</u>

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Direct costs - Activities	2,615	3,000	5,615	-
Expenditure on governance	-	281	281	85
	<u>2,615</u>	<u>3,281</u>	<u>5,896</u>	<u>85</u>
<i>Total 2022</i>	<u>-</u>	<u>85</u>	<u>85</u>	

7. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

8. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 150

NEIGHBOURHOOD COMMUNITY ACTION

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

9. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	2,615	-

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

	2023 No.	2022 No.
	6	-

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

10. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	175	-

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Reserves	16,569	103,040	(5,896)	113,713

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	54	16,600	(85)	16,569
Total of funds	54	16,600	(85)	16,569

NEIGHBOURHOOD COMMUNITY ACTION

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

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	16,569	103,040	(5,896)	113,713
	<u>16,569</u>	<u>103,040</u>	<u>(5,896)</u>	<u>113,713</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	54	16,600	(85)	16,569
	<u>54</u>	<u>16,600</u>	<u>(85)</u>	<u>16,569</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	113,888	113,888
Creditors due within one year	(175)	(175)
	<u>113,713</u>	<u>113,713</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	16,569	16,569
	<u>16,569</u>	<u>16,569</u>

NEIGHBOURHOOD COMMUNITY ACTION

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

13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	97,144	16,515
Net cash provided by operating activities	97,144	16,515

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	113,888	16,569
Total	113,888	16,569