

Charity registration number 1144604

Company registration number 07805401 (England and Wales)

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

COMMUNITY ACTION NORTHUMBERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

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

COMMUNITY ACTION NORTHUMBERLAND

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

The charity's objects are:

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

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

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

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

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

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

As a rule, CAN's services are:

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

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

Achievements and performance

Changes from previous year

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

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

Financial review

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

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

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

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

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

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

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

Risk management

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

Plans for future periods

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

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

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

Charity constitution

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

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

Property

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

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

The Venerable Dr C Sourbut Groves

J Ashdown

J Humphrys

EA Elliott

V Vaughan

NJ Hooks

(Appointed 10 July 2023)

J Clark

(Appointed 15 May 2023 and resigned 20 November 2023)

S Ellis

(Resigned 25 September 2024)

B Hensby

Professor J Phillipson

(Appointed 8 July 2024)

C Wright

(Appointed 20 November 2023)

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

People with Significant Control

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

Planning and implementation

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

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

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

Related parties

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

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

Volunteers

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

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

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

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J Humphrys

Trustee

Date:

COMMUNITY ACTION NORTHUMBERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY ACTION NORTHUMBERLAND

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Nicholas Cunningham FCCA

Robson Laidler Accountants Limited

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

Dated:

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

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

COMMUNITY ACTION NORTHUMBERLAND

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

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

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

The financial statements were approved by the trustees on

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J Humphrys
Trustee

Company registration number 07805401 (England and Wales)

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

1 Accounting policies (Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Computers 33% straight line

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

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

1.7 Cash and cash equivalents

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

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities

2 Income from donations and legacies

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

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

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities (Continued)

Other Income

The following amounts are included in other income:

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

4 Income from other trading activities

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

5 Raising funds

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

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

7 Support costs

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

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

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

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Director	1	1
Staff	20	16
	<hr/>	<hr/>
Total	21	17
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

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

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

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

10 Taxation

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

COMMUNITY ACTION NORTHUMBERLAND

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

11 Tangible fixed assets

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

12 Debtors

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

13 Creditors: amounts falling due within one year

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

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

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

15 Designated funds

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

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

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

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

Transfers between funds

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

17 Related party transactions

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

COMMUNITY ACTION NORTHUMBERLAND

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

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