

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 18
Detailed Statement of Financial Activities	19 to 20

COMMUNITY ACTION NORTHUMBERLAND

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

Charity Name:

Community Action Northumberland

Registered Company No:

7805401

Charity registration number:

1144604

Main Office and operational address:

Uniuon Enterprise Building
Front Street
Pegswood
Morpeth
Northumberland
NE61 6UF

Directors of the board:

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

Honorary Treasurer:

Mr David Miles Middleton CBE FCA

Chief Executive:

Mr Andy Dean

Independent Examiner:

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

Bankers:

Co-operative Bank
Shawbrook Bank
TSB
Unity Trust

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

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

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

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

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

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

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

Public benefit

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

As a rule, CAN's services are:

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

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

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Changes from previous year

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

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

FINANCIAL REVIEW

Financial review

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

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

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

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

Reserves policy

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

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

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy (continued)

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

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

FUTURE PLANS

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

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

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

People with Significant Control

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

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

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

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

Property

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

COMMUNITY ACTION NORTHUMBERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Planning and implementation

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

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

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

Related parties

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

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

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

Volunteers

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

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

Risk management

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

EVENTS SINCE THE END OF THE YEAR

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

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

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

.....
Mr A W Hinchcliffe - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Date:

COMMUNITY ACTION NORTHUMBERLAND

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

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

The notes form part of these financial statements

COMMUNITY ACTION NORTHUMBERLAND (REGISTERED NUMBER: 07805401)

**BALANCE SHEET
31 MARCH 2021**

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

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

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

The trustees acknowledge their responsibilities for

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

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

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

.....
Mr A W Hinchcliffe - Trustee

COMMUNITY ACTION NORTHUMBERLAND

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Statement of compliance

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

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

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

The financial accounts are prepared in Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

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

Fund accounting

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

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

Short term debtors and creditors

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

Cash and cash equivalents

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

2. OTHER TRADING ACTIVITIES

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

COMMUNITY ACTION NORTHUMBERLAND

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

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

5. CHARITABLE ACTIVITIES COSTS

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

COMMUNITY ACTION NORTHUMBERLAND

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

7. SUPPORT COSTS

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

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

Other

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

Governance costs

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

COMMUNITY ACTION NORTHUMBERLAND

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

11. TANGIBLE FIXED ASSETS

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

COMMUNITY ACTION NORTHUMBERLAND

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

COMMUNITY ACTION NORTHUMBERLAND

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

15. MOVEMENT IN FUNDS

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

15. MOVEMENT IN FUNDS - continued

Designated funds

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

Transfers between funds

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

Restricted funds

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

16. RELATED PARTY DISCLOSURES

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

17. POST BALANCE SHEET EVENTS

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

COMMUNITY ACTION NORTHUMBERLAND

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

18. FUNDS ADMINISTERED FOR EXTERNAL ORGANISATIONS

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

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

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

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

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

COMMUNITY ACTION NORTHUMBERLAND

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

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

This page does not form part of the statutory financial statements

COMMUNITY ACTION NORTHUMBERLAND

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

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