

Draft Financial Statements at 07 September 2022 at 09:43:24

Charity registration number 1144604

Company registration number 07805401 (England and Wales)

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

LEGAL AND ADMINISTRATIVE INFORMATION

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

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	11 - 20

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

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

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

Objectives and activities

The charity's objects are:

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

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

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

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

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

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

Changes from previous year

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

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

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

Public benefit

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

As a rule, CAN's services are:

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

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

Achievements and performance

Financial review

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

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

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

Total payroll costs were £206,777 representing 41% of total income, previous year was 45%. Of this £193,832 (Note 7), 94% of total income, was spent providing services to the rural community of Northumberland, in line with last year. This means that only £12,946 of salaries was spent on administration. Of this sum £4,459 was spent on fundraising and £8,487 was spent on administration. Staff time spent on administration of £8,487 equates to 4.1% of total wages and 1.7% of total income. This represents the time CAN dedicates to rural Northumberland and its effort to secure funding streams for the benefit of Northumberland communities.

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

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

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

Reserves policy

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

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

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

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

Risk management

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

Plans for future periods

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

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

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

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

Structure, governance and management

Governing document

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

Charity constitution

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

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

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

Property

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

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

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

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

People with Significant Control

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

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

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

Planning and implementation

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

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

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

Related parties

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

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

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

Volunteers

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

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

EVENTS SINCE THE END OF THE YEAR

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

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

.....
J Humphrys
Trustee

Date:

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

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

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

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

BALANCE SHEET

AS AT 31 MARCH 2022

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

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

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

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

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

The financial statements were approved by the Trustees on

.....
 J Humphrys
Trustee

Company registration number 07805401

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

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

1 Accounting policies (Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities

1.9 Retirement benefits

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

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	3,175	3,684
	<u> </u>	<u> </u>

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

3 Charitable activities

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

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

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

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

3 Charitable activities (Continued)

Other Income

The following amounts are included in other income:

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

4 Other trading activities

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

5 Raising funds

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

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

6 Charitable activities

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

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

7 Support costs

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

8 Trustees

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

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

9 Employees

The average monthly number of employees during the year was:

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

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

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

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

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

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

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

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

12 Creditors: amounts falling due within one year

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

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

13 Designated funds

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

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

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

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

14 Restricted funds

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

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

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

Transfers between funds

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

15 Analysis of net assets between funds

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

16 Related party transactions

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

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

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