

Charity registration number 1144604 (England and Wales)

Company registration number 07805401

COMMUNITY ACTION NORTHUMBERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	The Venerable Dr C Sourbut Groves J Ashdown J Humphrys NJ Hooks B Hensby Professor J Phillipson C Wright J Rose	(Appointed 8 July 2024) (Appointed 18 November 2024)
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	The Co-operative Bank PLC Shawbrook Bank Ltd TSB Bank PLC Unity Trust Bank PLC Clydesdale Bank PLC	

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COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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, reviewed in 2024, is: Rural communities in Northumberland will be vibrant, inclusive, sustainable and resilient. Within this vision we aim to:

- Promote Rural Issues – Providing and supporting a 'rural voice' to influence policy, programmes and action.
- Empower Communities – Supporting and developing local communities, their key groups and organisations.
- Deliver Solutions – Identifying, developing and managing projects to address the needs of individuals.

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 and energy advice, employability, digital inclusion 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 facilitating training events themes such as volunteering, safeguarding, management and food safety.

Public benefit

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries in relation to specific projects and programmes to ensure that our services and activities are 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

CANs 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

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

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Changes from previous year

CAN maintains its active focus on Northumberland's rural communities and 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 advice, fuel poverty, employability and housing in addition to our traditional core strengths in relation to village halls/community buildings and Parish/Town Councils. New programmes launched during the year include Climate Action in the Rural Northeast (CAIRN) and a Rural Digital Inclusion project. Northumberland Community Energy Ltd also commenced operations with support from CAN to reduce energy costs, increase resilience and lower carbon emissions for community buildings across Northumberland.

In addition, we have continued to actively nurture 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 significant challenges and restricted public sector funds. 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 and by the impact of our services and activities on rural communities, organisations and residents.

CAN's total income for 2024-2025 increased again to £991,803. The increase is explained by a rise in specific time-limited project funds including those related to the National Lottery Community Fund, community buildings and a range of energy projects. It also reflects the emergence of new initiatives including the Rural Digital Inclusion 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 2024/25, funds were secured from 16 sources, maintaining the diversity of funds from the previous year – a key element of CAN's financial strategy.

Total payroll costs have risen, directly reflecting the enhanced level of our activities in providing services to the rural community of Northumberland.

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 2025.

Reserves policy

Community Action Northumberland income is mainly derived from grants and donations, but a 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.

COMMUNITY ACTION NORTHUMBERLAND

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

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 2025/26 we will deliver against our vision and mission as set out in the 'Objectives and activities' section above within the changing context of changing public sector funding regimes and other significant external issues. This will focus on:

- Promoting rural issues
- Empowering communities
- Delivering solutions

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

We will also seek to gradually build our reserves to reflect the growth in our project activities over recent years.

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. Communities CAN (North East LTD) will transition to a fully independent Community Interest Company in 2025/26.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

(Resigned 18 November 2024)

V Vaughan

(Resigned 18 November 2024)

NJ Hooks

S Ellis

(Resigned 25 September 2024)

B Hensby

Professor J Phillipson

(Appointed 8 July 2024)

C Wright

J Rose

(Appointed 18 November 2024)

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 eleven 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

Planning and implementation

CAN's trustees prepare an Operating 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. In 2024/25 this relates to the Chief Officer for the Northumberland Association of Local Councils (NALC), the Project Officer for Prudhoe Community Partnership, the Coordinator for Communities CAN (North East LTD), and the Project Manager for Northumberland Community Energy Ltd.

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 Operating Plan.

COMMUNITY ACTION NORTHUMBERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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 energy.

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 2025.

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.

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, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 2025

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	3,145	-	3,145	3,395
Charitable activities	3	77,760	881,608	959,368	882,349
Other trading activities	4	26,937	-	26,937	4,079
Investments		2,353	-	2,353	3,481
Total income		110,195	881,608	991,803	893,304
<u>Expenditure on:</u>					
Raising funds	5	5,361	-	5,361	4,775
Charitable activities	6	111,876	776,801	888,677	877,418
Total expenditure		117,237	776,801	894,038	882,193
Net (outgoing)/incoming resources before transfers		(7,042)	104,807	97,765	11,111
Gross transfers between funds		50,902	(50,902)	-	-
Net income for the year/ Net movement in funds		43,860	53,905	97,765	11,111
Fund balances at 1 April 2024		193,035	80,949	273,984	262,873
Fund balances at 31 March 2025		236,895	134,854	371,749	273,984

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 2025****Prior financial year**

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

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	100,096		123,816	
Cash at bank and in hand		450,484		302,594	
		<u>550,580</u>		<u>426,410</u>	
Creditors: amounts falling due within one year	12	(178,831)		(152,426)	
Net current assets			371,749		273,984
			<u><u>371,749</u></u>		<u><u>273,984</u></u>
The funds of the charity					
Restricted income funds	15	134,854		80,949	
Unrestricted funds	14	236,895		193,035	
		<u>371,749</u>		<u>273,984</u>	
			<u><u>371,749</u></u>		<u><u>273,984</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 2025.

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)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	17		145,537		(9,054)
Investing activities					
Investment income received		2,353		3,481	
Net cash generated from investing activities			2,353		3,481
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			147,890		(5,573)
Cash and cash equivalents at beginning of year			302,594		308,167
Cash and cash equivalents at end of year			450,484		302,594

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Basis of preparation

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 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.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,145	3,395
	<u> </u>	<u> </u>

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**3 Charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
Other income	47,960	49,046
Grant income	911,408	833,303
	<u>959,368</u>	<u>882,349</u>
Analysis by fund		
Unrestricted funds - general	77,760	13,004
Restricted funds	881,608	869,345
	<u>959,368</u>	<u>882,349</u>
Performance related grants		
DEFRA	43,005	43,305
Community Foundation	10,000	15,000
National Lottery Community Fund	52,500	272,993
Energy Projects	62,110	157,337
CIO / Big Lottery / WNCBC	-	3,058
CAIRN	129,230	-
LEAD	53,663	-
BBO / NCC	-	8,697
Community Housing Fund	41,758	36,471
REDRESS	120,190	122,645
Other	398,952	173,797
	<u>911,408</u>	<u>833,303</u>

Included in other grants is £nil (2024: £4,500) from Rural Employment Hubs; £nil (2024: £2,500) from The Ballinger Trust; £161,175 (2024: £95,976) from UKSPF; £5,000 (2024: £5,000) from The Sir James Knott Trust; £Nil (2024: £3,000) from The Joicey Trust; £44,544 (2024: £25,750) from ACRE; £8,000 (2024: £Nil) from Digital inclusion; £680 (2024: £nil) from Northumberland Village Hall Heritage; £119,860 (2024: £37,071) from Solar Projects MOTCA / TVCA; £49,693 (2024: £Nil) from Northumberland Community Energy Ltd; £10,000 (2024: £Nil) from NICRE.

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****3 Charitable activities (Continued)****Other Income**

The following amounts are included in other income:	2025	2024
Northumberland Association of Local Councils	£30,000	£30,000
Prudhoe Partnership	£12,700	£12,500
Wingates	£3,779	£3,659
Oil CAN	£1,481	£2,887
Total	£47,960	£49,046

Funds received as agent

During the year the charity received funds on behalf of third parties in its capacity as agent. These amounts are not included in the Statement of Financial Activities as the charity is not entitled to any of the economic benefits and acts solely as an intermediary.

	Income £	Expenditure £	Balance held at year end £
National Lottery Community Spaces Fund	165,500	159,500	6,000
National Lottery Community Spaces Capital	671,309	671,309	-
CAIRN - Climate Action in Rural North East	126,219	55,610	70,609
Wingates Windfarm Community Fund - Infinis	124,624	32,929	91,695
Grants to small local groups	1,000	1,000	-

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Recharges for administration	26,937	4,079

5 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Raising funds</u>		
Administration	201	165
Staff costs	5,160	4,610
Raising funds	5,361	4,775
	5,361	4,775

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**6 Expenditure on charitable activities**

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	176,236	168,716
Project costs	688,677	691,375
	<u>864,913</u>	<u>860,091</u>
Share of support and governance costs (see note 7)		
Support	9,185	5,344
Governance	14,579	11,983
	<u>888,677</u>	<u>877,418</u>
Analysis by fund		
Unrestricted funds	111,876	113,946
Restricted funds	776,801	763,472
	<u>888,677</u>	<u>877,418</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	-	8,661	8,661	-	8,290	8,290
Insurance	2,151	-	2,151	2,518	-	2,518
Telephone, postage & stationery	3,500	-	3,500	3,389	-	3,389
Sundry expenses	3,571	-	3,571	568	-	568
Central office costs	6,144	-	6,144	6,144	-	6,144
Office equipment	1,973	-	1,973	1,987	-	1,987
Fees & subscriptions	13,054	-	13,054	8,755	-	8,755
IT support	3,515	-	3,515	2,578	-	2,578
Travel	1,466	-	1,466	1,496	-	1,496
Project allocation	(26,189)	-	(26,189)	(22,091)	-	(22,091)
Meetings and admin costs	-	2,558	2,558	-	2,421	2,421
Independent examiners fees	-	3,360	3,360	-	1,272	1,272
	<u>9,185</u>	<u>14,579</u>	<u>23,764</u>	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>
Analysed between Charitable activities	<u>9,185</u>	<u>14,579</u>	<u>23,764</u>	<u>5,344</u>	<u>11,983</u>	<u>17,327</u>

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**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:

	2025	2024
	Number	Number
Director	1	1
Staff	22	20
Total	23	21

Employment costs

	2025	2024
	£	£
Wages and salaries	508,327	396,593
Social security costs	41,943	27,069
Other pension costs	30,200	23,338
	580,470	446,970

Key management remuneration during the year totaled £61,441 (2024 : £59,792)

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.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	100,096	123,816

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	168,304	79,454
Accruals and deferred income	10,527	72,972
	<u>178,831</u>	<u>152,426</u>

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

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	236,895	134,854	371,749
	<u>236,895</u>	<u>134,854</u>	<u>371,749</u>
	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>

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****14 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.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Redundancy fund	69,476	-	-	-	69,476
Projects fund	5,000	-	-	-	5,000
Sickness fund	11,227	-	-	-	11,227
Relocation fund	2,000	-	-	-	2,000
General Fund	105,332	110,195	(117,237)	50,902	149,192
	<u>193,035</u>	<u>110,195</u>	<u>(117,237)</u>	<u>50,902</u>	<u>236,895</u>

COMMUNITY ACTION NORTHUMBERLAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****15 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 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
DEFRA	-	43,005	(17,732)	(25,273)	-
Energy projects	48,513	334,808	(238,582)	(37,167)	107,573
Community Foundation Diital Inclusion	10,000	38,385	(41,830)	(5,069)	1,485
ACRE/ Rural Housing Enabler	6,952	44,544	(45,296)	(6,199)	-
Rural Unemployment UKSPF Rural	5,000	110,642	(110,952)	310	5,000
Solar Project	10,484	119,860	(133,636)	12,066	8,774
PCP Innovation officer	-	12,700	(13,378)	678	-
Rural Unemployment UKSPF Rural aspirations	-	-	-	12,022	12,022
NALC	-	30,000	(31,271)	1,271	-
UKSPF VOL programme	-	55,533	(45,863)	(9,670)	-
Communities CAN	-	41,758	(40,396)	(1,363)	-
NCEL	-	49,693	(51,200)	1,507	-
National Lottery Heritage Fund	-	680	(6,666)	5,986	-
	<u>80,949</u>	<u>881,608</u>	<u>(776,801)</u>	<u>(50,902)</u>	<u>134,854</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

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus for the year	97,765	11,111
Adjustments for:		
Investment income recognised in statement of financial activities	(2,353)	(3,481)
Movements in working capital:		
Decrease in debtors	23,720	47,220
Increase/(decrease) in creditors	26,405	(63,904)
Cash generated from/(absorbed by) operations	<u>145,537</u>	<u>(9,054)</u>