

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

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020  
FOR  
COMMUNITY ACTION NORTHUMBERLAND**

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

# COMMUNITY ACTION NORTHUMBERLAND

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**COMMUNITY ACTION NORTHUMBERLAND**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2020**

**Charity Name:**

Community Action Northumberland

**Registered Company No:**

7805401

**Charity registration number:**

1144604

**Main Office and operational address:**

Union Enterprise Building  
Front Street  
Pegswood  
Morpeth  
Northumberland  
NE61 6UF

**Directors of the board:**

Mr Adrian Hinchcliffe - chair  
Ms Jan Ashdown  
Mrs Elizabeth Elliott  
Mr George Hepburn OBE  
Mr John Anthony Hood  
Mrs Jean Humphrys  
Mr David Miles Middleton CBE FCA, Honorary Treasurer from 14/06/2019  
Mr Anthony Murray MBE  
Ven. Peter Robinson  
Mrs Valerie Vaughan  
Mr Lesley Tudor-Snodin from 04.11.2019  
Ms Sian Armstrong from 16.09.2019  
Mr Craig Weir until 04/11/2019

**Honorary Treasurer:**

Mrs Linda Frater until 14/06/2019

**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 2020

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 2020. 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.

Community Action Northumberland 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 social media
- 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

## **COMMUNITY ACTION NORTHUMBERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

#### **OBJECTIVES AND ACTIVITIES**

##### **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.

##### **Changes from previous year**

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

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

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

#### FINANCIAL REVIEW

##### Financial position

Overall, CAN's general income for 2019-2020 decreased from £94,130 to £85,549, being a small operating loss for the year of £8581. This was more than compensated by with additional restricted funds of £324,797, bringing total income to £410,346. Compared with £335,026 for the previous year, an increase of just over 22%. The main increase in our overall funds can be attributed to Grant Income which increased from £287,011 in 2019 to £367,202 in 2020, an increase of nearly 28%. The details of the movement on these funds between 2019 and 2020 can be seen at note 4 to these accounts but the significant increases are attributable to Northern Gas Networks who gave us an additional £11,000 for Warm Hubs, £84,600 from the National Lottery Heritage Fund for Northumberland Village Hall Heritage and £26,250, reflecting our role in the Rural Churches for Everyone project, a project led by the Newcastle Diocese and funded by the National Lottery Heritage Fund designed to see how best rural churches can serve the interests of their community.

Those funds that are no longer available are for the most part because the project to which they related has finished. Again, it is a tribute to the efforts of all staff and to Andy Dean in particular, that as soon as one source of funding ceases to be available, another source is accessed. Such funding would not be available if the funders were not appreciative of the high quality of service provided by Community Action Northumberland.

This report now addresses the issue of how the funds were spent. The total of our payroll costs amount to £194,336 or 47% of our total income. (2019 £182,569 or 54.5%). Of this £183,361 or 94.3% of it was spent providing services to the rural community of Northumberland, a slight but pleasing improvement on last year, when the comparable percentage was 93.3%. When project funds received and distributed to the rural community of £125,194 (2019 £136,278), are added to the this figure, then it should be noted that £308,555 or 75% of our total income for the year has been disbursed to the benefit of the communities of Northumberland, with a further 19% held in reserves for use next year.

Again, this represents a small but satisfying improvement on the previous year. This is in accordance with our policy of keeping our overheads to the minimum (this year 6% of total income, compared to 7% last year). As noted above, in order to achieve this improvement in our performance it has been necessary to increase our payroll costs but this increase in payroll has been far outweighed by the efforts of the staff of CAN to whom the Trustees of CAN owe a debt of gratitude for their outstanding performance in 2020.

The Covid-19 pandemic commenced at the end of the financial year with minimal effect during the year but potentially significant impact in subsequent years.

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

#### FINANCIAL REVIEW

##### 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.

Five key elements have been taken into consideration to assess a realistic level of reserves. These are: -

- 1) An analysis of existing funds
- 2) The reliability of current income sources and new income opportunities
- 3) Expenditure on planned activities
- 4) Future needs, contingencies and risks
- 5) Consequences of being unable to meet forecast needs

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 & unforeseen increases in expenditure or decreases in income.

a) Six months operational costs	£ 65,800
b) Redundancy liability	£ 39,210
c) Additional costs arising from sickness	£ 9,297
d) Moving costs	£ 5,000
e) Project & maintenance costs	£ 29,979
<b>TOTAL</b>	<b>£146,286</b>

Because our costs and liability change over time, the level of each fund will be agreed by the Finance & 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 2020/21 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. 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 12 directors/trustees. Consequently, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

#### 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.

##### 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. We also made use of a part-time office at Bell View in Belford.

##### Planning & 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: In addition, during the year two additional full-time staff were TUPE transferred to CAN as part of the restructuring of the Bridge Employability Project. 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 Spring Conference, and can receive our regular newsletters (CAN News and 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 has benefited from the unpaid expert advice of its Honorary Treasurer.
- It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations



**COMMUNITY ACTION NORTHUMBERLAND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: governance; operational; financial; external; and compliance (legal matters). 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 Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14<sup>th</sup> September 2020 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 2020.

### 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: 22 September 2020

**COMMUNITY ACTION NORTHUMBERLAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,645	-	5,645	5,639
<b>Charitable activities</b>					
Grant income	4	42,405	324,797	367,202	287,011
Other income		30,870	-	30,870	35,382
Other trading activities	2	5,536	-	5,536	6,224
Investment income	3	1,093	-	1,093	770
<b>Total</b>		<b>85,549</b>	<b>324,797</b>	<b>410,346</b>	<b>335,026</b>
<b>EXPENDITURE ON</b>					
Raising funds		4,274	-	4,274	5,323
<b>Charitable activities</b>					
Staff costs	5	78,411	-	78,411	58,967
Premises and running costs		10,939	-	10,939	7,836
Project costs		13,496	226,394	239,890	257,103
<b>Total</b>		<b>107,120</b>	<b>226,394</b>	<b>333,514</b>	<b>329,229</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(21,571)</b>	<b>98,403</b>	<b>76,832</b>	<b>5,797</b>
Transfers between funds	15	9,984	(9,984)	-	-
<b>Net movement in funds</b>		<b>(11,587)</b>	<b>88,419</b>	<b>76,832</b>	<b>5,797</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>160,873</b>	<b>16,026</b>	<b>176,899</b>	<b>171,102</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>149,286</b>	<b>104,445</b>	<b>253,731</b>	<b>176,899</b>

The notes form part of these financial statements

**COMMUNITY ACTION NORTHUMBERLAND (REGISTERED NUMBER: 07805401)**

**BALANCE SHEET  
31 MARCH 2020**

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	12	58,914	2,405
Cash at bank		<u>282,501</u>	<u>244,873</u>
		<b>341,415</b>	<b>247,278</b>
 <b>CREDITORS</b>			
Amounts falling due within one year	13	(87,684)	(70,379)
		<u>253,731</u>	<u>176,899</u>
<b>NET CURRENT ASSETS</b>			
		<b>253,731</b>	<b>176,899</b>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>253,731</u>	<u>176,899</u>
 <b>NET ASSETS</b>			
		<u>253,731</u>	<u>176,899</u>
 <b>FUNDS</b>	15		
Unrestricted funds		149,286	160,873
Restricted funds		<u>104,445</u>	<u>16,026</u>
<b>TOTAL FUNDS</b>		<u>253,731</u>	<u>176,899</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

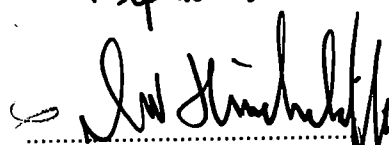
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

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 14 September 2020 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 2020

#### 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 2020**

**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**

	2020 £	2019 £
Recharges for administration	<u>5,536</u>	<u>6,224</u>

**3. INVESTMENT INCOME**

	2020 £	2019 £
Deposit account interest	<u>1,093</u>	<u>770</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Grant income £	Other income £	2020 Total activities £	2019 Total activities £
DEFRA	42,405	-	42,405	46,115
Northumberland Association of Local Councils	30,000	-	30,000	30,000
OilCAN/EnergyCAN	-	9,341	9,341	13,649
Rural Employment	2,730	-	2,730	15,185
Wingates	-	2,829	2,829	3,185
Northern Gas Networks	20,000	-	20,000	9,000
Community Initiatives Officer	18,384	-	18,384	11,386
Rural Connect (NEEAL)	-	2,400	2,400	-
Haltwhistle Partnership	-	9,000	9,000	9,000
Energy project sundry income	1,043	-	1,043	3,063
Community Housing Fund	51,991	-	51,991	66,899
ESF Rural Unemployment Bellingham	-	-	-	3,570
North East Comm Led Network	-	5,300	5,300	7,548
Empowering Communities	-	2,000	2,000	2,000
Carried forward	<u>166,553</u>	<u>30,870</u>	<u>197,423</u>	<u>220,600</u>

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	Grant income £	Other income £	2020 Total activities £	2019 Total activities £
Brought forward	166,553	30,870	197,423	220,600
BBO / NCC	82,599	-	82,599	65,044
Energy Elf awards for all	-	-	-	9,749
Northumberland CC Warm Homes	-	-	-	23,800
Smart Meter GB	-	-	-	3,200
Community Foundation	5,000	-	5,000	-
Berwick Community Trust	2,200	-	2,200	-
National Lottery Heritage Fund				
-Northumberland Village Hall Heritage	84,600	-	84,600	-
National Lottery Heritage Fund -Rural Churches for Everyone	26,250	-	26,250	-
	<u>367,202</u>	<u>30,870</u>	<u>398,072</u>	<u>322,393</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Staff costs	68,665	9,746	78,411
Premises and running costs	-	10,939	10,939
Project costs	239,890	-	239,890
	<u>308,555</u>	<u>20,685</u>	<u>329,240</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020 £	2019 £
Staff costs	183,361	170,376
Project costs	125,194	136,278
	<u>308,555</u>	<u>306,654</u>

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**7. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Staff costs	2,878	6,868	9,746
Premises and running costs	7,631	3,308	10,939
	<u>10,509</u>	<u>10,176</u>	<u>20,685</u>

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

**Other**

		2020	2019
	Staff costs £	Premises and running costs £	Total activities £
Insurance	-	1,810	1,733
Telephone and postage	-	2,408	2,433
Printing and photocopying	-	1,455	1,193
Sundries	-	2,400	1,198
Office rental	-	8,039	6,144
Other costs	2,878	(8,481)	(5,507)
	<u>2,878</u>	<u>7,631</u>	<u>7,194</u>

**Governance costs**

		2020	2019
	Staff costs £	Premises and running costs £	Total activities £
Wages	6,868	-	7,087
Meetings and admin	-	2,258	1,951
Accountancy fees	-	1,050	1,020
	<u>6,868</u>	<u>3,308</u>	<u>10,058</u>

**8. NET INCOME/(EXPENDITURE)**

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

	2020 £	2019 £
Independent examiners fees	1,020	960
Key management remuneration	49,513	42,456
	<u>50,533</u>	<u>43,416</u>



**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**10. STAFF COSTS**

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

	<b>2020</b>	2019
Director	<b>1</b>	1
Staff	<b>8</b>	6
	<u><b>9</b></u>	<u>7</u>

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

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b> At 1 April 2019 and 31 March 2020	<b>4,800</b>
<b>DEPRECIATION</b> At 1 April 2019 and 31 March 2020	<b>4,800</b>
<b>NET BOOK VALUE</b> At 31 March 2020	-
At 31 March 2019	-

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	£	£
Prepayments and accrued income	<b>55,424</b>	-
Other debtors	<b>3,490</b>	2,405
	<u><b>58,914</b></u>	<u>2,405</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Liability to external organisations	81,454	51,478
Accrued expenses	4,030	13,952
Deferred income	2,200	4,949
	<u>87,684</u>	<u>70,379</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Current assets	236,970	104,445	341,415	247,278
Current liabilities	(87,684)	-	(87,684)	(70,379)
	<u>149,286</u>	<u>104,445</u>	<u>253,731</u>	<u>176,899</u>

15. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	77,387	(21,571)	9,984	65,800
Redundancy fund	32,573	-	6,637	39,210
Projects funds	36,616	-	(6,637)	29,979
Sickness fund	9,297	-	-	9,297
Relocation fund	5,000	-	-	5,000
	<u>160,873</u>	<u>(21,571)</u>	<u>9,984</u>	<u>149,286</u>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>176,899</u>	<u>76,832</u>	<u>-</u>	<u>253,731</u>

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,549	(107,120)	(21,571)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>410,346</u>	<u>(333,514)</u>	<u>76,832</u>

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	77,975	7,501	(8,089)	77,387
Redundancy fund	24,356	-	8,217	32,573
Projects funds	33,816	-	2,800	36,616
Sickness fund	8,650	-	647	9,297
Relocation fund	5,000	-	-	5,000
	<u>149,797</u>	<u>7,501</u>	<u>3,575</u>	<u>160,873</u>
<b>Restricted funds</b>				
Energy Projects	17,078	3,331	(18,694)	1,715
SF/ISOS/RBS	2,213	1,250	(1,952)	1,511
Community Buildings Officer	-	(30,356)	35,356	5,000
NALC	1,484	43	(41)	1,486
Community Housing Fund	-	24,153	(17,839)	6,314
Rural unemployment	530	238	(768)	-
BBO Bridge project	-	(363)	363	-
	<u>21,305</u>	<u>(1,704)</u>	<u>(3,575)</u>	<u>16,026</u>
<b>TOTAL FUNDS</b>	<u>171,102</u>	<u>5,797</u>	<u>-</u>	<u>176,899</u>

**COMMUNITY ACTION NORTHUMBERLAND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,130	(86,629)	7,501
<b>Restricted funds</b>			
Energy Projects	48,812	(45,481)	3,331
SF/ISOS/RBS	15,185	(13,935)	1,250
Community Buildings Officer	11,386	(41,742)	(30,356)
NALC	30,000	(29,957)	43
Community Housing Fund	66,899	(42,746)	24,153
Rural unemployment	3,570	(3,332)	238
BBO Bridge project	65,044	(65,407)	(363)
	<u>240,896</u>	<u>(242,600)</u>	<u>(1,704)</u>
<b>TOTAL FUNDS</b>	<u>335,026</u>	<u>(329,229)</u>	<u>5,797</u>

**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

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

**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 2020**

**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.

	<b>Income</b>	<b>Expenditure</b>	<b>Balance carried forward</b>
National Lottery Community Fund	471,020	445,520	25,500
Windgates Windfarm Community	85,291	29,337	55,954
Grants to small local groups	10,300	10,300	
Liability to external organisations			<b>81,454</b>

**Analysed as:**

	<b>Income</b>	<b>Expenditure</b>	
National Lotter Community Fund	<b>471,020</b>	<b>445,520</b>	
		20,000	Ponteland Memorial Hall
		20,000	Mitford Village Hall
		55,000	Lesbury Village Hall
		15,000	Hindmarsh Hall Building appeal
		38,000	St Aidans( Berwick ) Trust
		42,000	Corsenside Parish Hall
		50,000	Wooler URC
		14,200	Wingates Village Institute
		86,320	Crookham Village Hall
		60,000	Middleton & Todridge Village Hall
		35,000	Netherwitton Village Hall
		10,000	Administration of scheme CAN
Wingates Windfarm Community Fund - Infinis	<b>85,291</b>	<b>29,337</b>	
		364	Coquetdale Group
		1,569	Longhorsley Local History Society
		1,515	Longhorsley Village Playgroup
		406	Longhorsley Art Club
		988	Longhorsley Parish Council
		2,446	Longhorsley VHC
		7,540	Netherwitton Village Hall
		1,500	Northumberland Rivers Trust
		1,125	NTC Touring Theatre
		300	Rothley & Hollinghill Parish Council
		3,110	Simonside Country Fair
		4,500	St Giles Church Netherwitton
		1,125	Upper Coquetdale Film group
		20	Wingates Village Institute
		2,829	Administration of scheme
Grants to small local groups	<b>10,300</b>	<b>10,300</b>	
Sir James Knott Trust	4,000	3,980	Allendale CC
Sir James Knott Trust	1,000	980	Warkworth CC
Sir James Knott Trust	400	380	Swarland Moor Local Heritage
The Rothley Trust	800	800	Warkworth CC
The Joicey Trust	900	880	Warkworth CC
The Rothley Trust	1,200	1,200	Coquet Valley Cycling
The Joicey Trust	2,000	1,980	Go Gilsland
	-	100	Donation to CAN 100421

**COMMUNITY ACTION NORTHUMBERLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Community donations	5,645	5,639
<b>Other trading activities</b>		
Recharges for administration	5,536	6,224
<b>Investment income</b>		
Deposit account interest	1,093	770
<b>Charitable activities</b>		
DEFRA	42,405	46,115
Northumberland Association of Local Councils	30,000	30,000
OilCAN/EnergyCAN	9,341	13,649
Rural Employment Wingates	2,730	15,185
Northern Gas Networks	2,829	3,185
Community Initiatives Officer	20,000	9,000
Rural Connect (NEEAL)	18,384	11,386
Haltwhistle Partnership	2,400	-
Energy project sundry income	9,000	9,000
Community Housing Fund	1,043	3,063
ESF Rural Unemployment Bellingham	51,991	66,899
North East Comm Led Network	-	3,570
Empowering Communities	5,300	7,548
BBO / NCC	2,000	2,000
Energy Elf awards for all	82,599	65,044
Northumberland CC Warm Homes	-	9,749
Smart Meter GB	-	23,800
Community Foundation	-	3,200
Berwick Community Trust	5,000	-
National Lottery Heritage Fund -Northumberland Village Hall Heritage	2,200	-
National Lottery Heritage Fund -Rural Churches for Everyone	84,600	-
	26,250	-
	<u>398,072</u>	<u>322,393</u>
<b>Total incoming resources</b>	<b>410,346</b>	<b>335,026</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	4,107	5,106
Administration	167	217
	<u>4,274</u>	<u>5,323</u>

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 2020**

	2020 £	2019 £
<b>Raising donations and legacies</b>		
<b>Charitable activities</b>		
Wages	162,030	150,949
Social security	11,609	10,370
Pensions	9,722	9,057
Project costs	125,194	136,278
	<hr/>	<hr/>
	<b>308,555</b>	<b>306,654</b>
 <b>Support costs</b>		
<b>Other</b>		
Insurance	1,810	1,733
Telephone and postage	2,408	2,433
Printing and photocopying	1,455	1,193
Sundries	2,400	1,198
Office rental	8,039	6,144
Office equipment	1,960	3,589
Fees and subscriptions	5,314	4,613
Training and conferences	675	401
Travel	2,203	1,928
Publicity	1,700	1,889
Recharge costs	(1,063)	(998)
Project allocation	(16,392)	(16,994)
Publications	-	65
	<hr/>	<hr/>
	<b>10,509</b>	<b>7,194</b>
 <b>Governance costs</b>		
Wages	6,868	7,087
Meetings and admin	2,258	1,951
Accountancy fees	1,050	1,020
	<hr/>	<hr/>
	<b>10,176</b>	<b>10,058</b>
 Total resources expended	<hr/> <b>333,514</b>	<hr/> <b>329,229</b>
 Net income	<hr/> <b>76,832</b>	<hr/> <b>5,797</b>