

Social, leisure and learning opportunities for people with disabilities

# BUILD CHARITY LIMITED (A company limited by guarantee) UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

.

## (A company limited by guarantee)

## CONTENTS

Page
1
2 - 16
17
18
19 - 20
21 - 35

### (A company limited by guarantee)

#### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES/DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees/Directors	Sophie Peek, Chair Ceri Theobald Kenneth Munro Tim Taylor Tracey Aldous (appointed 21 October 2020) Tracey Drake (appointed 18 May 2021)
Company registered number	08069610
Charity registered number	1147395
Registered office	Ground Floor 12 Bank Street Norwich Norfolk NR2 4SE
Chief Executive	James Kearns
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

#### (A company limited by guarantee)

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of BUILD Charity Limited (the charity) for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

#### a. Policies and objectives

The objects of the charity are specifically restricted to the following:

(1) to provide relief to people of all ages with learning disabilities and / or other disabilities and to their families, dependents and carers; and

(2) to raise awareness within society of the needs and abilities of people with disabilities; and

(3) to provide opportunities for an active, and positive community life for people of all ages with learning disabilities and / or other disabilities.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings. All services are based on promoting equality of opportunity and to encourage informed choice, and decision making by our beneficiaries.

#### (A company limited by guarantee)

#### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### **Objectives and activities (continued)**

#### b. Activities undertaken to achieve objectives

In order to fulfil its objects, BUILD Charity Limited has structured its service delivery around three core areas of work during this period. They are best described as social, leisure and learning opportunities. Whilst the impact of the Covid-19 pandemic restrictions wrecked our traditional programme, we were able to use the following foundations:

#### Social Opportunities

Established in 1967, the BUILD Charity's Wednesday Club has run almost every week since, in central Norwich, as a meeting place for people with disabilities, to chat with their friends, and access a range of activities ranging from disco's, visiting speakers, indoor and outdoor adapted sports, karaoke sessions, bingo, quiz nights, computer games as well as a women's discussion group, a creative arts project and a range of regular workshops including helping people with skills for cookery.

The programme is developed in partnership with its beneficiaries, and managed by volunteers both with, and without disabilities, for an audience that can range from 25 to 45 people each week, depending on personal choices and the popularity of the varied programme, and with ages from late teens to mid-eighties.

#### Leisure Opportunities

BUILD Charity's Community Opportunities Programme (COP) offers people with disabilities the opportunities to engage in supported social and leisure activities in local communities including sports, gardening, ten pin bowling sessions as part of a regular programme spread over weekdays, evenings and weekends. It also includes a range of visits to cultural heritage locations, such as libraries, museums and galleries, as well as historic buildings, and local festivals celebrating local culture. This programme also features favourites such as our "Sunday Lunch Club" and "Fuse Party Nights" which are delivered in partnership with a city based nightclub in Norwich and a local club in King's Lynn.

In addition, our GetAways and BUILD Travel Service programmes providing facilitation of a programme of days out, short breaks and holidays, as well as assistance with independent travel provision.

This programme delivers up to 20 opportunities each month, across Norfolk, and is marketed on providing people with informed choice, so they do what they want to, rather than what other people provide for them.

#### Learning Opportunities

Our Skills for Life project provides a series of weekend half day workshops for people with disabilities. These provide people with disabilities with a range everyday skills and experiences designed to promote greater independence in the living. The Skills for Life programme also include our Grow and Go programme providing opportunities on an allotment and cottage garden.

#### Achievements and performance

#### a. Review of activities

During this period, activities hosted by the BUILD Charity were limited by the global Covid-19 pandemic, which between March 2020 and March 2021 saw a series of restrictions on the mixing of households, the closure or restricted operation of many of the community venues we traditionally used, and the shielding of many of our beneficiaries, and some volunteers designed to reduce the risk of infection by the virus.

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

As a direct result, in line with UK Government legislation and guidance, we suspended all face to face activities between late March 2020 and late July 2020, and only offered outdoor activities to small groups from July 2020 through to June 2021.

In the place of the average 250-300 face to face activities normally hosted, we developed a range of programmes and resources on-line, and using social media channels as well as providing support by phone and post for those unable to engage digitally.

During this period (1 April 2020 - 31 March 2021) we hosted an estimated:

- 137 direct face to face or Zoom based activities
- 364 on-line opportunities with a reach of 103,276 via Facebook
- 750 telephone support engagements

The programme offer was exclusively on-line for April–July 2020 and complimented by an outdoor physical programme from July to March 2021. This offered activities to people registered with the charity, and anyone else who requested details. We did not use a referral process. People continued to choose what to do based on informed choice and availability.



Activities offered to beneficiaries during this period included:

#### The Wednesday Club

• This closed in March 2020 to comply with social distancing rules, and it's hired home since 2014 was repurposed by its owners in the autumn of 2020 leading to a review of the needs for this service into which beneficiaries, volunteers and staff contributed.

As a result, a new venue was found and subject to Covid restrictions, and guidance, is due to re-launch in

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

the late summer, or autumn of 2021. In its place, we hosted a Facebook, and then Zoom video conferencing service called "Happy Hour" each week with an average of 10-12 people engaged each time.

#### The Community Opportunities Programme (COP)

• Ten Pin Tuesdays – social bowling in Norwich and Dereham was suspended for the whole of this period but on-line links to virtual bowling were provided for people to join in at home.

• *Fitness for Fun* – sessions at a local gym, swimming, and an exercise class were suspended in March 2020 but replaced with twice monthly on-line exercise classes led by volunteers and weekly links to publicly available workouts, and those offered by third parties for people to do at home. During the summer months, classes moved to "Energise Outdoors" with sessions in local parks and outdoor spaces.

• Sunday Lunch Club & World Food Challenge – monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills were replaced by summer picnics in local parks and some cookery workshops where staff and volunteers led beneficiaries through a meal preparation or home baking.

• Walkabouts – were the first of the face to face activities that were re-introduced following the first national lockdown and the programme was extended to include weekday and weekend walks in the city, coast and countryside for small groups.

• Sunday @ 7 Quizzes – We developed weekly, then monthly on-line quizzes in which beneficiaries, carers and volunteers joined in. They remained fun and informal, as well as accessible to all.

• *Home Activity Packs* – For those who could, or could not engage digitally, we developed and posted out, monthly resource packs with puzzles, and craft activities.

• On-line craft and cookery – Through pooling the skills of our staff and volunteers we developed a number of activities on-line as demonstrations and shared activities where we sent participants resources a week before the workshops and then guided them through the sessions on-line.

On-line Bingo and Karaoke – These proved more popular than live sessions as people felt more confident singing in their own homes, and the plan is to re-introduce them during the winter months when people are reluctant to go out in the evenings.

• Virtual Tours – Through pooling supporters' social media feeds we were able to offer virtual tours, gigs and shows recommended by our volunteers and staff meaning our beneficiaries got to visit the House of Parliament, The Pyramids, British Museum, historic houses and gardens and go on boat and wildlife adventures.

• Call and Connect Service – This was a one to one weekly telephone service operated by staff and volunteers to particularly vulnerable or non-digital access beneficiaries. Feedback from carers was very positive about this service in giving those shielding something to look forward to, and a "connection" with a familiar voice.

• Coffee and Catch-Up – a weekly Zoom based session replaced our traditional "Open Office" facility over Christmas 2020 when ordinarily we had offered for people to drop in between Christmas and New Year, when some people with disabilities felt especially lonely. What started as two sessions in December became a weekly favourite and an opportunity to explain changes in Covid rules to support people's understanding.

Numbers attending these activities ranged from 1 - 12 per activity, as places were offered based on demand and safe support from a team made up primarily of trained volunteers.

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### Achievements and performance (continued)

#### **Skills for Life**

This moved wholly on-line for this period with monthly participation workshops on subjects such as:

- Cyber security
- Staying connected
- Staying healthy during lockdowns
- On-line shopping
- Looking after our home
- Goal setting
- Christmas preparations

In addition, twice a month sessions at an allotment in north East Norwich, provided opportunities to grow vegetables and plants from seed, as well as learn "cooking from fresh" skills. These sessions resumed as soon as the Covid-19 guidance allowed people to mix out of doors. Prior to that time volunteers ran on-line workshops showing how to plant seeds that had been pre-posted to beneficiaries.



### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### Achievements and performance (continued)



#### **Re-BUILD and Connect**

• This project was aimed at supporting our beneficiaries to "Re-build" confidence and social mobility after the lengthy isolations of Covid-19 and "connect" through upskilling use of digital devices and media.

• Whilst this service began delivery in April 2021 its design, development and fund sourcing took place during this period.

#### **Parties**

These have always been a key part of our social activity programme, and the Covid-19 pandemic did not stop that.

• Fuse Parties – Launched in 2012 its aim remains today, as at launch, to provide people with disabilities, and their guests, with a realistic Club Style party night with full bar, sound and light facilities in a safer environment, as a stepping stone to public nights. The closure of nightclubs for the whole of this period stopped us hosting live events but one of our DJs hosted monthly virtual sessions playing people's requests and "shout-outs" throughout the closure period.

• Christmas Reflections – The traditional Christmas reflections and carol service moved on-line in December 2020 with beneficiaries, volunteers, carers and supporters joining together.

BUILD Birthday Party - On on-line celebration of the charity's 54th birthday took place in January 2021

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

when we achieved our aim of at least 54 people, with 54 cakes and candles joining together to celebrate.

GetAways and the BUILD Travel Service - providing days out, short-breaks and holidays.

• Planned group camping trips in North Norfolk, a walking and caving weekend in the Peak District, a residential sailing, rowing and kayaking activity on the Norfolk Broads with the Nancy Oldfield Centre, and a visit to theme parks, were all shelved during the pandemic restrictions.

They were replaced by social media links to holiday destinations and attractions to share virtual travel.

Resources - the following section details the resources available, and used by the charity during this period

• Employed staff - These activities were co ordinated and managed by an employed staff team of 2.58 full time equivalent staff. This included 2 x 0.5 FTE back office roles in Administration and Finance, and 1 x 0.5 FTE Programme Co-ordinator and the Chief Executive (1.08 FTE) who was re-deployed into an active programme operations role in addition to strategic and fundraising roles.

• Volunteers - Around 80 unpaid volunteers, (around 25% of whom were people with identified disabilities,) remained registered during this period, although as a result of Covid-19 restrictions, around only 20 were active in supporting programme delivery.

 Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and decided to focus on supporting its beneficiaries rather than furloughing staff. The Board of Trustees commissioned an external, and independent review of its volunteering recruitment, retention and management processes during this time which was received by the Board in the Autumn of 2020 and an Action Plan is being developed in response to its findings.

• Premises - During the summer of 2020 the charity was advised of the planned sale of the Princes Street United Reformed Church estate, which included a rented building used as the charity's administration base. As a result, new premises were sourced and in November 2020 the offices relocated to Ground Floor, 12 Bank Street, Norwich as tenants of a regional security business' pension fund.



#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

• New Website - development work continued during the Covid-19 restrictions leading to the launch of a new website in the autumn of 2020 providing greater abilities for internal management of content, on-line fundraising and access to key administrative documents.

#### Funding for our programmes

During this period the charity was funded through a variety of sources. These included grants from charitable trusts, fees charged for activities offered and unrestricted funds generated from community fundraising activities, and personal and corporate donors.

2.6 challenge – As part of the charity's desire to demonstrate to funders that it is prepared to help itself before asking others, it hosts at least one event a year where it looks to its own membership and their supporters to raise funds through a variety of activities. In this period, we accepted the national "2.6 challenge" (in place of the London Marathon) to complete a community fundraising activity.



Our teams included staff, volunteers, trustees, beneficiaries and carers and challenges included 26-mile bike ride by a Board member around his home village, a 2.6 mile run by one of our members with disabilities around laps of his housing estate and a sponsored "dance marathon" by one of our staff. These raised just under £2,000 during the first Covid Lockdown.

On-line variety show – The Covid-19 restrictions meant that a major fundraising event sponsored by local variety acts planned for April 2020 had to be cancelled. Whilst there was no capital or revenue losses from cancellation, many who had brought tickets donated the value back to the charity in return for an on-line "cameo" show produced using you tube footage of the planned performers.

Covid "compensation" funds – As a Business Rate Payer, the charity was able to access the central government Covid compensation grants related to the rateable value of the occupied premises. This was in the region of £10,000 for this period.

Funding from charitable trusts and others – this is shown in the financial review section below.

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

#### **Costs and fees**

Continuing to implement the results of a comprehensive review of our operating costs, for the delivery of services, we were able to continue to operate the charity within manageable budgets delivering affordable services at a time when pressure on individual social care budgets continued to increase, and family carers feeling an even tighter squeeze on providing appropriate social support. This was compounded by the impact of the Covid-19 restrictions on community based fundraising.

To meet that need for a more affordable service, the Board of Trustees maintained a policy of holding membership and activity support fees at the same level for the fourth year of its planned three year fixed price plan to ease pressure on our beneficiaries.

Our cost management practices showed that inclusive costs of delivery for the Charity's services (staffing, accommodation, insurance, volunteer recruitment and vetting, administration and financial management) were reduced to around £92 per activity in 2020-21. This is based on Covid-19 limited face to face contacts and a high number of social media promoted programme opportunities and includes telephone contacts. Previous years' comparisons are not like for like but are given for illustrative purposes: £493 (2019-20) £442 (2018-19) £550 (2017-18) £505 (2016-17) £551 (2015-16) £600 (2014-15) as the result of continually reviewing our costs, suppliers and tightly managing our budgets.

Direct beneficiaries of the activities personally covered the costs of the "Public ticket price" (the amount any member of the public would pay for meals, entrance fees etc) plus an Activity Support Fee, paid to the Charity, towards the cost of hosting and facilitation. (This was in the form of a monthly membership fee of £20 per person, or £5 per activity for those outside the membership scheme).

People using the services provided by the charity paid a total of £8,240 (through membership fees, confectionery sales, entrance fees etc) representing around 7% of the charity's total operational costs. (13.1% in 2019-20, 14.37% in 2018-19, 16.38% in 2017-18, and 28% in 2016 17).

The charity aims to keep its fees to an affordable level for its beneficiaries but recognises, beneficiaries of the charity continue to struggle to fund all the activities they want to.

The Trustees have an aspirational target to reduce the cost of beneficiary contributions further over coming years to reduce the effect of the "disability premium" cost of accessing community based social, leisure and learning opportunities. It has succeeded in more than halving that level of contribution in the last four years.

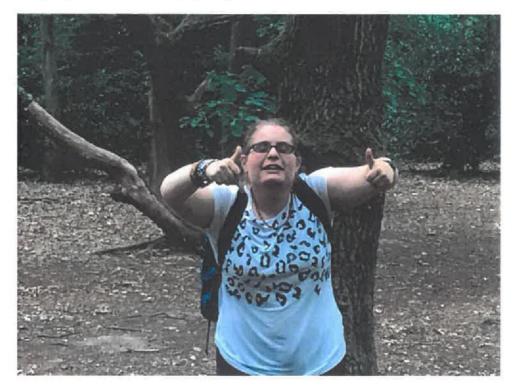
#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### **Financial review**

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.



#### b. Reserves policy

Net assets attributable to unrestricted funds (excluding fixed assets) as shown in note 18 amount to £32,681. These represent the "free" reserves of the charity.

Trustees have agreed a reserves policy, based on Charity Commission guidance, which seeks to hold the equivalent of 3 to 6 months normal running costs in reserve. This is to protect the charity in the event of a further downturn in fundraising and managing the impact of significant, and continual changes in the way direct beneficiaries fund their services, either through reducing social care budgets, or private sources.

The charity's reserves policy equates to an amount between £28,767 and £57,534 (based on 3 - 6 months' total expenditure in 2020-21 accounting period pro rated for a full year). The free reserves of the charity as at 31 March 2021 fall within this target level.

#### (A company limited by guarantee)

#### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### c. Donors in 2020-21

The following organisations and individuals gave grants, or donations, to fund BUILD's charitable activities during the financial year 2020-21. We wish to thank them for their support.

Dereham Round Table	The D C Moncrief Charitable Trust
LocalGiving / Peoples Lottery Magic Little Grants	The Edward Gostling Foundation
National Lottery Community Fund - Covid Grants	The Fitton Trust
Norfolk Community Foundation - Covid-19 Emergency Fund	The Goldcrest Charitable Trust
Norfolk Community Foundation - Anglian Water Fund	The Grey Court Trust
Norfolk Community Foundation - Norfolk Winter Resilience Fund	The Lady Hind Trust
Norfolk County Council - Covid Infection Control Fund	The Nichol Young Foundation
Norwich Cathedral Alms Committee	The Paul Bassham Charitable Trust
Norwich City Council - Covid Compensation Business grants	The Pennycress Trust
The Philip and Elizabeth Rackham Charitable Trust	Princes Street United Reformed Church
The Steven Bloch Image of Disability Charitable Trust	Sport England via Mencap
Thalia Theatre Charity	The Sydney Black Charitable Trust
The Albert Hunt Trust	The UEA IPE Society
The Barnabas Trust	The W O Street Foundation

In addition, donations were received from individuals supporting community fundraising activities and donated back entry fees and ticket sales for events that were cancelled due to Covid-19. Some have wished to remain anonymous.

92% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals) 8% were sourced through fundraising events and personal donations.

#### Structure, governance and management

#### a. Constitution

BUILD Charity Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity was incorporated to take over the assets and operations of the former registered charity BUILD (registration 264584), which had been established for charitable purposes since 1967.

The BUILD Charity began its activities as from 1 July 2012, at which point unincorporated BUILD stopped trading and its assets were transferred to BUILD Charity as a charitable company. The address of the Registered Office, and details of the Trustees, senior staff and principal professional advisers, are all given on page 1.

#### (A company limited by guarantee)

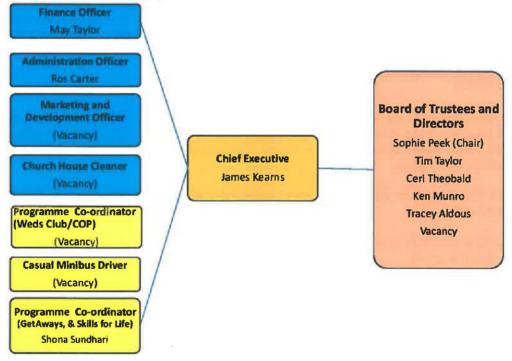
### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Structure, governance and management (continued)

The Governance Model for the BUILD Charity works as follows:



The operational team of employees and Trustee-Directors works as follows:



In addition, we have a team of Lead Volunteers who primarily lead themed activities, and make up the membership of either the Programme Development and Delivery Team, or the Marketing Fundraising and Events Team.

<b>Ten Pin Tuesdays</b> Tim Taylor	Sunday Lunch Club Eric Harris	Saturday Swimming Jamie Lamb	Sunday Cinema Hannah Riches	Grow & Go Chris Willett	International Food Quest Linda May
Weekend Walkabout Ken Munro	Fitness For Fun Sarah Harper	BUILD MFE Team Carol Goodbody	Skills For Life Vacancy	GetAways Vacancy	

#### (A company limited by guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Structure, governance and management (continued)

#### b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

#### c. Policies adopted for the induction and training of Trustees

Trustees are appointed annually in line with the terms of the Memorandum and Articles of Association recognising the need for a broad range of skills and experiences required in the governance of the charity. The Charity encourages those people who would be classed as beneficiaries of the charity, and have the required skills and experiences to be involved in the governance processes.

Prior to appointment, prospective Trustees are familiarised with the aims and objectives of BUILD Charity Limited, its decision making structures and introduced to key personnel, including the Chairman and Chief Executive. This briefing offers an opportunity to provide information about their responsibilities, and liabilities. It is led by the Chief Executive, and includes familiarisation with the constitution, annual plan, annual budget, format of Trustees meetings and definitions of "strategic" and "operational" in respect of various roles within BUILD Charity Limited.

#### d. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. This includes a formal Risk Register introduced in September 2019 which is reviewed at each Board meeting.

During 2020-21 the Board agreed a new form of quarterly management reporting bringing together in one quantitative report details of:

- income and expenditure (compared to budget)
- financial balance sheet
- solvency threshold reviews
- fundraising applications and successes
- beneficiary and volunteer engagement activity

#### (A company limited by guarantee)

#### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### Aspirations - Update on future plans

During 2020-21 the BUILD Charity worked to its Strategic Plan called "Golden Vision 2018 2021" supported by an Annual Operations Plan and Annual Budget, which is reviewed quarterly by the Board of Trustee Directors. From this agreed strategic document, the governance teams discuss, and agree, an annual operations plan setting out key aims linked to the budget.

An Annual Operations Plan and Budget for 2021-22 was approved by the Board in February 2021 although the ongoing impact of the Covid-19 global pandemic will ultimately impact on some of those plans, regular engagement by Board members has ensured that they remain engaged and agile to respond to the social, and financial implications of the pandemic.

Plans approved for 2021-22 include:

• Re-introduction of face to face social, leisure and learning community based activities suspended during the Covid-19 global pandemic.

• Further development and implementation of a revised marketing strategy and action plan to raise BUILD's local, and regional profile

• Specific planning, and activity, for sustainable funding streams for BUILD's ongoing expenditure through internal and external bid writing to charitable trusts, corporates and public funds.

- Develop an Action Plan, and implement the tasks within, arising from the 2020 independent review of volunteering.
- Development of 2021-2025 new strategy as co-production between Board, Staff, Volunteers, Beneficiaries and carers with external input as a critical friend through the BUILD Charity Advisory Group.
- Continue to explore opportunities locally, regionally, and nationally, where advantages may be gained from joining forces with other organisations for short term, long term, or permanent arrangements that contribute towards the sustainability of the BUILD Charity and/or its objectives

These plans are regularly reviewed by the management of the charity against the budget and are subject to review based on appropriate funds being available.

#### (A company limited by guarantee)

### **TRUSTEES' REPORT (CONTINUED)** FOR THE YEAR ENDED 31 MARCH 2021

#### Aspirations - Update on future plans (continued)

#### **Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; .
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Sophie Peek SPech Date: 14 Sept 2021

### BUILD CHARITY LIMITED (A company limited by guarantee)

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

#### Independent examiner's report to the Trustees of BUILD Charity Limited ('the charity')

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

#### Responsibilities and basis of report

As the Trustees of the charity (and 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 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 accounts 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

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 charity as required by section 386 of the 2006 Act; or
- 2. the accounts do not accord with those records; or
- 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.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Frank Shippam BSc FCA DChA

MA Partners LLP Chartered Accountants Dated: 20 September 2021

## BUILD CHARITY LIMITED (A company limited by guarantee)

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Totai funds 2020 £
Income from:					
Donations and legacies	3	18,839	54,510	73,349	50,100
Other trading activities	4	12,196		12,196	37,255
Investments	5	837	-	837	1,485
Total Income Expenditure on:		31,872	54,510	86,382	88,840
Raising funds	6	9,053	-	9,053	9,600
Charitable activities	7	23,863	82,151	106,014	128,490
Total expenditure		32,916	82,151	115,067	138,090
Net movement in funds		(1,044)	(27,641)	(28,685)	(49,250)
Reconciliation of funds:		45,292	71,767	117,059	166,309
Total funds brought forward Net movement in funds		(1,044)	(27,641)	(28,685)	(49,250)
Total funds carried forward		44,248	44,126	88,374	117,059

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

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

The notes on pages 21 to 35 form part of these financial statements.

### (A company limited by guarantee) REGISTERED NUMBER: 08069610

BALANCE SHEET AS AT 31 MARCH 2021					
	Note		2021 £		2020 £
Fixed assets					
Tangible assets	12		2,196		2,531
		-	2,196	-	2,531
Current assets					
Stocks	13	40		115	
Debtors	14	5,349		6,843	
Cash at bank and in hand		87,308		115,915	
	-	92,697		122,873	
Creditors: amounts falling due within one year	15	(6,519)		(8,345)	
Net current assets	-		86,178		114,528
Total assets less current liabilities		-	88,374	-	117,059
Total net assets			88,374	-	117,059
Charity funds					
Restricted funds	16		53,497		71,767
Unrestricted funds	16		34,877		45,292
Total funds		-	88,374	-	117,059

#### (A company limited by guarantee) REGISTERED NUMBER: 08069610

### BALANCE SHEET (CONTINUED) AS AT 31 MARCH 2021

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

Sophie Peek

Speel

Date: 14 Sept 2021

The notes on pages 21 to 35 form part of these financial statements.

#### (A company limited by guarantee)

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

#### 1. General information

Build Charity Limited is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

#### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BUILD Charity Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 2.3 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 on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### (A company limited by guarantee)

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

#### 2. Accounting policies (continued)

#### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 15% reducing balance
Office equipment	- 25% reducing balance
Computer equipment	- 33% straight line

#### 2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

#### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

#### (A company limited by guarantee)

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

#### 2. Accounting policies (continued)

#### **2.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### (A company limited by guarantee)

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

### 3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	18,461	-	18,461	3,289
Grants	-	54,510	54,510	46,609
Similar incoming resources	378	-	378	202
Total 2021	18,839	54,510	73,349	50,100
Total 2020	3,491	46,609	50,100	

### 4. Income from other trading activities

### Income from fundraising events

	Unrestricted	Total	Total
	funds	funds	funds
	2021	2021	2020
	£	£	£
Activities for generating funds	12,196	12,196	37,255

### 5. Investment income

	Unrestricted	Total	Total
	funds	funds	funds
	2021	2021	2020
	£	£	£
Bank interest receivable	837	837	1,485

### (A company limited by guarantee)

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

### 6. Expenditure on raising funds

### Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Professional Fundraising Fees	8,364	8,364	8,322
Other Fundraising Activities	689	689	1,278
	9,053	9,053	9,600

### 7. Analysis of expenditure on charitable activities

## Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs - Charitable Activities	23,863	82,151	106,014	128,490
Total 2020	31,632	96,858	128,490	

### (A company limited by guarantee)

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

# 8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs - Charitable Activities	33,170	72,845	106,015	128,490
Total 2020	67,678	60,812	128,490	

## Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	9,349	23,878
Sundries	6,552	1,965
Rent and rates	4,079	12,970
Stationery and telephone	3,805	5,038
Programme delivery	2,759	16,042
Repairs	2,075	174
Volunteers expenses	1,522	1,640
Accountancy and bookkeeping	1,451	1,372
Insurance	1,024	906
Light and heat	369	1,096
Travel costs	131	2,504
Staff training	54	93
	33,170	67,678

-

### (A company limited by guarantee)

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

## 8. Analysis of expenditure by activities (continued)

## Analysis of support costs

9,

10.

	Total funds 2021 £	Total funds 2020 £
Staff costs	69,880	57,554
Depreciation	618	623
Subscriptions	539	712
Bank charges	262	189
Governance costs	1,545	1,734
	72,844	60,812
Independent examiner's remuneration		
	2021	2020
Fees payable to the charity's independent examiner for the independent	£	£
examination of the charity's annual accounts	1,545	1,734
		<b>1</b>
Staff costs		
	2021	2020
	3	£

	£	L
Wages and salaries	74,796	76,624
Social security costs	2,338	2,552
Contribution to defined contribution pension schemes	2,095	2,256
	79,229	81,432

= =

#### (A company limited by guarantee)

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

### 10. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

202 N	1 2020 D. No.
Direct	<b>2</b> 2
Support	<b>2</b> 2
	4 4

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration for key management personnel for the year totalled £53,592 (2020 - £53,477).

#### 11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

## (A company limited by guarantee)

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

## 12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	1,508	1,643	4,374	7,525
Additions	-	-	283	283
Disposals	(139)		(1,116)	(1,255)
At 31 March 2021	1,369	1,643	3,541	6,553
Depreciation				
At 1 April 2020	976	666	3,352	4,994
Charge for the year	122	243	253	618
On disposals	(139)	8	(1,116)	(1,255)
At 31 March 2021	959	909	2,489	4,357
Net book value				
At 31 March 2021	410	734	1,052	2,196
At 31 March 2020	532	977	1,022	2,531

### (A company limited by guarantee)

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

13.	Stocks		
		2021 £	2020 £
	Finished goods and goods for resale	40	115
14.	Debtors		
		2021	2020
		£	£
	Due within one year		
	Other debtors	1,576	2,312
	Prepayments and accrued income	3,773	4,531
		5,349	6,843
15.	Creditors: Amounts falling due within one year		
		2021 £	2020 £
	Trade creditors	1,995	319
	Other taxation and social security	1,144	1,527
	Other creditors	1,412	610
	Accruals and deferred income	1,968	5,889
		6,519	8,345

\_ \_

## (A company limited by guarantee)

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

### 16. Statement of funds

### Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	<b>45,292</b>	31,872	(42,287)	34,877
Restricted funds				
Horizons and College to Community	4.000		(4.000)	
Programme	4,083	- 4 4 0 0	(4,083)	-
GetAways Programme	18,228	1,100	-	19,328
Community Activities Programme	4,104	3,150	(4,471)	2,783
Wednesday Club	1,073	4,997	(560)	5,510
Skills for Life	11,079	4,288	(6,990)	8,377
Infrastructure	15,500	330	(15,830)	æ
Bursary Fund	14,200	13,250	(27,450)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	-	27,395	(13,396)	13,999
	71,767	54,510	(72,780)	53,497
Total of funds	117,059	86,382	(115,067)	88,374

### (A company limited by guarantee)

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

### 16. Statement of funds (continued)

### Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	44,292	42,231	(41,231)	45,292
Restricted funds				
Horizons and College to Community				
Programme	4,083	-	-	4,083
GetAways Programme	19,490	7,500	(8,762)	18,228
Community Activity Programme	4,104	-	-	4,104
Wednesday Club	-	1,073	-	1,073
Skills for Life	5,279	5,800	-	11,079
Infrastructure	-	15,500	-	15,500
BUILD Building	84,760	-	(84,760)	-
Bursary Fund	4,300	9,900		14,200
Gig Buddies Scheme	-	3,336	(3,336)	-
Supported Volunteering	-	3,500	-	3,500
	122,016	46,609	(96,858)	71,767
Total of funds	166,308	46,609	(138,089)	117,059

#### (A company limited by guarantee)

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

#### 16. Statement of funds (continued)

The above restricted funds summary represents grants given for specific projects planned for delivery during 2019/20. Details are given below:

**1. Horizons and College to Community (Under 18s programmes) -** These funds are applied specifically to support programmes for people with disabilities under the age of 18.

2. GetAways Programme - These funds will be applied for services that supports days out, short breaks and holidays for people with disabilities and our "BUILD Travel Service" which provides one to one support for individuals looking to develop their own personal travel activities.

**3. Community Activities Programme -** These funds will be applied to the costs associated to the facilitation and delivery of community based social and leisure activities.

**4. Wednesday Club** - These funds will be applied to the facilitation and delivery of a weekly social club in Norwich.

**5. Skills for Life** - These funds will be applied to the facilitation and delivery of skills workshops that support greater independence for people with disabilities.

**6. Infrastructure -** These funds will be applied to meet the costs of premises and resources required to deliver the charitable objectives.

7. BUILD Building - These funds were donated towards an appeal aimed at achieving a planned dedicated resource centre for the charity in future years. Donors have agreed to have these funds restricted for a maximum of 2 years whilst planning and feasibility studies took place. Following such studies, the Board of Trustees decided (February 2019) against the project going ahead on the grounds that the likely success of a capital funding appeal was low and that the Charity delivered most of its services in other people's buildings in the community, such a building did not represent the best investment of available funds. Therefore in June 2019, the agreed restriction on the funds held was released, in agreement with the donors.

**8. Bursary Fund -** These funds are applied to reduce the cost of programme delivery making services affordable for all.

**9. Supported Volunteering -** These funds are specifically allocated for a training support programme for volunteers with disabilities.

**10. Re-BUILD & Connect** - These funds will be applied to a new programme responding to the social isolation caused by the Covid-19 pandemic which will help re-build confidence and personal development and support digital connection.

### (A company limited by guarantee)

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

### 17. Summary of funds

#### Summary of funds - current year

	Balance at 1 April 2020 £	income £	Expenditure £	Balance at 31 March 2021 £
General funds	45,292	31,872	(42,287)	34,877
Restricted funds	71,767	54,510	(72,780)	53,497
	117,059	86,382	(115,067)	88,374
				Name and Address of the Address of t

### Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	44,292	42,231	(41,231)	45,292
Restricted funds	122,016	46,609	(96,858)	71,767
	166,308	88,840	(138,089)	117,059
		and the second se	and the second se	the second se

### 18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,196	-	2,196
Current assets	39,200	53,497	92,697
Creditors due within one year	(6,519)	-	(6,519)
Total	34,877	53,497	88,374

#### (A company limited by guarantee)

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

#### 18. Analysis of net assets between funds (continued)

#### Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,531	-	2,531
Current assets	50,860	72,013	122,873
Creditors due within one year	(8,099)	(246)	(8,345)
Total	45,292	71,767	117,059

#### **19.** Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,095 (2020 - £2,256) were payable to the fund at the balance sheet date and are included in creditors.

#### 20. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.



Social, leisure and learning opportunities for people with disabilities

## We offer these core services:

- Evening and weekend community based sports, social, and cultural activities for adults with disabilities aged 16+
- Learning and skills workshops to promote confidence and independence.
- A Norwich based social club (Wednesday Evenings)
- Nightclub projects in Norwich & Kings Lynn
- GetAways—daytrips, short breaks and holidays and the BUILD Travel service supporting individual holiday plans.

BUILD is a Norfolk based independent registered charity providing social, leisure and learning opportunities, for people with disabilities.

We aim to treat people, like people, value their involvement and contribution and offer them the opportunities in life that most of us take for granted.



We have around **60 volunteers** supporting us in roles that include encouraging people to take part in activities, as well as marketing, mentoring and fundraising and governance.

> E mail: volunteer@buildcharity.co.uk to find out more.



# The Queen's Award for Voluntary Service

The MBE for volunteer groups

# For more information:

## call 01603 618029 or visit <u>www.buildcharity.co.uk</u>

## where you can find our full programme.

BUILD Charity Limited is registered in England and Wales with company number 8069610 and registered with the Charity Commission with charity number 1147395.

Registered office: Ground Floor, 12 Bank Street, Norwich NR2 4SE