

**Registered number: 05702090**  
**Charity number: 1140209**

**Community Resources for Change**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2022**

**Community Resources for Change**  
**(A company limited by guarantee)**

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**Community Resources for Change**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2022**

**Trustees**

Avril McIntyre  
Sally Dixon  
Rachel Wright  
John Singleton  
Elspeth Paisley

**Company registered number**

05702090

**Charity registered number**

1140209

**Registered office**

Lifeline House  
25 Neville Road  
Dagenham  
Essex  
RM8 3QS

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**Community Resources for Change**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. 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 Charity comply with the current statutory requirements, the requirements of the Charity'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 advancement of education and training and the relief of unemployment including (but not so as to limit the generality of the foregoing) assistance to find employment particularly but not exclusively amongst asylum seekers and refugees in Dagenham and in such other parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the relief of financial hardship and of sickness and the promotion and preservation of good health by the provision of funds, goods or services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.
- the provision of community facilities for recreational and other leisure time occupation in the interests of social welfare for persons who have need by reason of their youth, poverty or social and economic circumstances with the object of improving their conditions of life in Dagenham and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Main activities undertaken to further the Charity's purposes for the public benefit**

In planning the activities of the Charity, the Trustees have given consideration to the guidance on public benefit issued by the Charity Commission, in particular to ensure that:

There are identifiable benefits.

Benefits are to the public or a section of the public.

The benefits relate closely to the charitable objectives.

**Community Resources for Change**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance**

**a. Review of activities**

**The Hub**

The Reaching Communities (National Lottery) grant that had funded the work of the Hub@CastlePoint ended in October 2022 and we took time to review how the team were going to continue to support the 500 residents who regularly engage with activities. Much has changed over the pandemic period and we recognised that the 'centralised' model of the hub had moved on and so the team restructured to provide a wider offer of connection. Some of this has continued as activities at Castle Point, but much now happens in homes, cafes or walks. There continues to be very significant stories of impact on the lives of people who participate in these activities which include: Creative English, Parent/child activities, Tot & Tinies, lunch clubs, Mens Shed, Tea & Toast. There are 50 volunteers actively involved and the creche remains well used. We continue to encourage participants to pay a nominal amount for all activities that are based at Castle Point, and this year raised £8,131 from those contributions. We also raised £4,048 from the hire of the hall when not in use.

To continue our work we have secured several small pots of funding including £9,950 from London Borough of Barking and Dagenham Council as part of the Neighbourhood Network pilot, and £4,700 for social isolation strategy with the council and CONNECT network. We managed funds accordingly and with this we have sufficient funds to continue activities until March 22. Our funding strategy continues.

We continue to work with local professionals and supporting people with mental health issues and older people is an important aspect of what we offer. We have engaged more men this year and continue to see a mix of age groups, ethnicity and those who visit the Hub represent the make up of the wider community.

**Coffee Shop**

The Coffee Shop has not reopened and has now concluded. We held over a grant of £9,988 from the Coffee Shop in last years accounts we have now agreed with the Savoy Educational Trust and this grant will be transferred to LifeLine Church for the new building project they are developing. Community Resources will deliver projects in this new building

**Peaced Together**

Peaced Together celebrates it's 10<sup>th</sup> year this year. It continues to grow from strength to strength with new partners being trained regularly. The recently developed Creative English Peaced together and the Junior Peaced Together are starting to gain interest and we have completed a number of train the trainer programmes for the former and the first for the latter. Most training is still online and we are currently exploring a hybrid option where one day is face to face and the rest is done online. We have 37 current licences (and 4 recently trained locations to be added to this imminently) and a further 13 locations who have delivered Peaced Together at some point but have not yet restarted post Covid (still looking to see some of these restart but not expecting them all). We have been in N.I and Scotland for a few years but this year added our first location in Wales. The grant from the Lancaster Foundation, is vital to the growth and development of Peaced Together and we were delighted to hear that that this will be continued until December 23. We continue to employ our Co ordinator and part time administrator.

The income from training and license fees increased this year to £13,434.

**Community Resources for Change**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

**Valance Park Project**

This project has continued with the activation programme, funded via London Marathon Charitable Trust as part of their capital grant. This was stalled during the pandemic and the balance of £8,512 has been carried over to this financial year. We now have an agreed schedule of activities for the coming financial year and will include play sessions, family picnics, art classes and Pilates walking which will be focused on engaging people in the park.

**Barking & Dagenham Infrastructure Project**

Community Resources is the secretariat for BD\_Collective, the name of the social sector co-ordination entity is just concluding its 3<sup>rd</sup> Year and is entering into an extended contractual period for a fourth year. This strategic programme facilitates the collaboration of cross sector partnerships across the borough.

There have been significant developments across the social sector in Barking & Dagenham with new collaborative initiatives around neighbourhoods, adult social care, social prescribing, social isolation, debt and community assets. BD\_Collective now has over 200 members signed up and the Council are very pleased with the impact it is having across the borough.

The BD\_Collective Co-ordinator resigned in January 2022 and this role has not yet been replaced. The focus of the work is the development of Networks and people who lead the networks are remunerated for their time spent on key projects. This is a very radical approach to social sector development and is supported by a learning partner, Ratio to ensure we build a strong model for the future. The learning partner is funded by Lankelly Chase Foundation.

**Support for Lankelly Chase Foundation**

Community Resources has managed 3 small grants for Lankelly Chase to facilitate different projects that are being developed locally. The primary purpose of these grants is to cover expenses of community leaders who are involved. Community Resources receives a small percentage to cover the costs of administering these grants. This is important pioneering work via Lankelly Chase Foundation, and we are keen to facilitate these opportunities locally.

**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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

Community Resources for Change reserves policy sets the level of reserves to be held as:

- Two months full running costs
- A further two months of salary costs

This equates to a minimum free reserves level of approximately £80,000. At present the Charity holds sufficient reserves to exceed this target.

This level of reserves is designed to provide an orderly reduction in charity activity should income decline for any reason.

**Community Resources for Change**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**c. Results for the year**

GLW Management Services Ltd have continued to provide our financial management, supported by our bookkeeper here. This is working well and the Trustees are satisfied that we now have robust monthly management accounts.

At the year end, the Charity's reserves include a balance of £28,861 (2020: £39,621) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes.

The Charity has a surplus of £3,145 (2021: £82,468). This enables Community Resources to continue to move towards a more sustainable future.

**Structure, governance and management**

**a. Constitution**

The Charity is a company limited by guarantee, as well as registered charity and as such is a non-profit making organisation. It was incorporated on February 2006 and its governing document is the Memorandum and Articles of Association.

**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. Risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The first of the two main risks affecting the Charity is limited staff capacity impacting the delivery of work. Management regularly review and adjust the staff responsibilities. Avril McIntyre meets with Project Leads to ensure they are managing their own workload and that their team is working well.

The other main risk the Charity faces is the ability to obtain additional secured funding, post the Reaching Communities grant. An application has been submitted and management expect to hear the outcome of this by late August. Management are also identifying other possible funders to apply as well.

**Plans for future periods**

There remain significant challenges for a charity the size of Community Resources. The model of each programme manager being responsible to secure ongoing income remains important and ensures that there is a high level of buy in from managers to maintain their income streams. Our focus is to continue to identify local people with an idea that will impact their community. The team regularly review opportunities for fundraising as well as developing ways to increase our earned income.

The Trustees will continue to support the objectives of the Charity for the foreseeable future.

**Community Resources for Change**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Funds held as custodian**

On occasion the Charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of financial activities; any money that has not been distributed by the year end is recognised as a creditor.

The Charity acts as an agent for Lankelly Chase, and in that capacity held £5,200 of funds as at 31 March 2021. During the current financial year funds of £883 were paid out, leaving a balance of £4,317 to carry over at 31 March 2022.

**Covid-19**

The full impact of the pandemic on the UK economy is starting to be seen as the rising cost of living threatens the most needy within our communities.

**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. 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 income 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 judgements 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 on 5<sup>th</sup> July 2022 and signed on their behalf by:



**Avril McIntyre**  
Trustee



**Community Resources for Change**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2022**

**Independent examiner's report to the Trustees of Community Resources for Change ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

**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
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.

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:



Susan Robinson

Dated: 5 July 2022

BA FCA FCIE DChA MCMI

**Kreston Reeves LLP**

Chartered Accountants

Chatham Maritime

**Community Resources for Change**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	161,826	103,225	265,051	385,604
Charitable activities	4	18,174	-	18,174	7,430
Investments	5	34	-	34	38
<b>Total income</b>		<b>180,034</b>	<b>103,225</b>	<b>283,259</b>	<b>393,072</b>
<b>Expenditure on:</b>					
Charitable activities	6	164,557	115,557	280,114	310,604
<b>Total expenditure</b>		<b>164,557</b>	<b>115,557</b>	<b>280,114</b>	<b>310,604</b>
<b>Net income/(expenditure)</b>		<b>15,477</b>	<b>(12,332)</b>	<b>3,145</b>	<b>82,468</b>
Transfers between funds	12	(1,572)	1,572	-	-
<b>Net movement in funds</b>		<b>13,905</b>	<b>(10,760)</b>	<b>3,145</b>	<b>82,468</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		158,283	39,621	197,904	115,436
Net movement in funds		13,905	(10,760)	3,145	82,468
<b>Total funds carried forward</b>		<b>172,188</b>	<b>28,861</b>	<b>201,049</b>	<b>197,904</b>

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

The notes on pages 10 to 22 form part of these financial statements.

**Community Resources for Change**  
**(A company limited by guarantee)**  
**Registered number: 05702090**

**Balance sheet**  
**as at 31 March 2022**

	<b>Note</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	9	-	279
<b>Current assets</b>			
Debtors	10	2,600	800
Cash at bank and in hand		321,449	225,266
		<b>324,049</b>	<b>226,066</b>
Creditors: amounts falling due within one year	11	(123,000)	(28,441)
<b>Net current assets</b>		<b>201,049</b>	<b>197,625</b>
<b>Total net assets</b>		<b>201,049</b>	<b>197,904</b>
<b>Charity funds</b>			
Restricted funds	12	28,861	39,621
Unrestricted funds	12	172,188	158,283
<b>Total funds</b>		<b>201,049</b>	<b>197,904</b>

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 authorized for issue by the Trustees on and signed on their behalf by:

**Avril McIntyre**  
Trustee

The notes on pages 10 to 22 form part of these financial statements.

**Community Resources for Change**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. General information**

Community Resources for Change is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

**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.

Community Resources for Change 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 Company status**

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

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.4 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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.5 Expenditure**

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

Expenditure 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.

**2.6 Government grants**

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

**2.7 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.

**2.8 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.9 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

Office equipment	- 4 years straight line
Computer equipment	- 4 years straight line

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.10 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.

**2.11 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.

**2.12 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.

**2.13 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.

**2.14 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.

**2.15 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	8,164	-	<b>8,164</b>	21,416
Grants	153,474	103,225	<b>256,699</b>	350,729
Government grants	188	-	<b>188</b>	2,129
Contract income	-	-	-	11,330
	<u>161,826</u>	<u>103,225</u>	<u><b>265,051</b></u>	<u>385,604</u>
Total 2021	<u>139,218</u>	<u>246,386</u>	<u>385,604</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Charitable activities	18,174	<b>18,174</b>	7,430
	<u>7,430</u>	<u>7,430</u>	
Total 2021	<u>7,430</u>	<u>7,430</u>	

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Investment income	34	<b>34</b>	38
	<u>38</u>	<u>38</u>	
Total 2021	<u>38</u>	<u>38</u>	

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**6. Analysis of expenditure by activities**

	<b>Direct costs 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Charitable activities	275,448	4,666	<b>280,114</b>	310,604
	<u>275,448</u>	<u>4,666</u>	<u><b>280,114</b></u>	<u>310,604</u>
Total 2021	<u>305,083</u>	<u>5,521</u>	<u><b>310,604</b></u>	

**Analysis of direct costs**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Property costs	10,448	5,919	<b>16,367</b>	14,705
Business development	3,600	-	<b>3,600</b>	-
Communication, marketing and administration	43,361	5,101	<b>48,462</b>	42,735
Project delivery costs	19,994	35,728	<b>55,722</b>	48,553
Coffee shop running costs	-	169	<b>169</b>	712
Staff costs	82,209	68,640	<b>150,849</b>	198,099
Depreciation	279	-	<b>279</b>	279
	<u>159,891</u>	<u>115,557</u>	<u><b>275,448</b></u>	<u>305,083</u>
	<u>159,891</u>	<u>115,557</u>	<u><b>275,448</b></u>	<u>305,083</u>
Total 2021	<u>75,414</u>	<u>229,669</u>	<u><b>305,083</b></u>	



**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**Analysis of support costs**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Independent examination fees	1,386	<b>1,386</b>	1,320
Premises costs	-	-	589
Professional fees	3,280	<b>3,280</b>	3,612
	<u>4,666</u>	<u><b>4,666</b></u>	<u>5,521</u>
Total 2021	<u>5,521</u>	<u><b>5,521</b></u>	

**7. Staff costs**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<b>147,786</b>	193,802
Social security costs	<b>1,472</b>	3,256
Pension costs	<b>1,591</b>	1,041
	<u><b>150,849</b></u>	<u>198,099</u>

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

<b>2022 No.</b>	<b>2021 No.</b>
<u><b>12</b></u>	<u>20</u>

The average headcount expressed as full-time equivalents was:

<b>2022 No.</b>	<b>2021 No.</b>
<u><b>4</b></u>	<u>13</u>

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

The total remuneration and benefits received by the Charity's key management personnel, including employer's national insurance contributions, amounted to £42,380 (2021: £52,590).

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**8. Trustees' remuneration and expenses**

During the year, one Trustee, Sally Dixon, received remuneration and benefits in her role as a project co-ordinator, as follows:

		<b>2022</b>	2021
		<b>£</b>	<b>£</b>
Sally Dixon	Remuneration	<b>16,529</b>	23,400
	Pension contributions paid	<b>263</b>	515

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**9. Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
At 1 April 2021	<b>2,867</b>
Disposals	<b>(2,867)</b>
At 31 March 2022	<b>-</b>
At 1 April 2021	<b>2,588</b>
Charge for the year	<b>279</b>
On disposals	<b>(2,867)</b>
At 31 March 2022	<b>-</b>
<b>Net book value</b>	
At 31 March 2022	<b>-</b>
At 31 March 2021	<b>279</b>

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**10. Debtors**

	<b>2022</b> £	2021 £
<b>Due within one year</b>		
Trade debtors	<b>2,600</b>	800
	<b>2,600</b>	800

**11. Creditors: Amounts falling due within one year**

	<b>2022</b> £	2021 £
Trade creditors	<b>268</b>	2,534
Other taxation and social security	<b>335</b>	1,760
Other creditors	<b>4,729</b>	7,395
Accruals and deferred income	<b>117,668</b>	16,752
	<b>123,000</b>	28,441

  

	<b>2022</b> £	2021 £
Deferred income at 1 April 2021	<b>11,250</b>	21,238
Resources deferred during the year	<b>108,988</b>	11,250
Amounts released from previous periods	<b>(11,250)</b>	(21,238)
<b>Deferred income at 31 March 2022</b>	<b>108,988</b>	11,250

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
B&D Social Infrastructure	51,963	99,879	(78,643)	(27,395)	45,804
<b>General funds</b>					
General Funds	106,320	80,155	(85,914)	25,823	126,384
<b>Total Unrestricted funds</b>	<b>158,283</b>	<b>180,034</b>	<b>(164,557)</b>	<b>(1,572)</b>	<b>172,188</b>
<b>Restricted funds</b>					
Reaching Communities	8,426	57,250	(67,248)	1,572	-
Lancaster Foundation Grant	-	15,000	(15,000)	-	-
The Corner Coffee Shop Grants	9,988	-	(169)	-	9,819
Health at The Hub	1,805	-	(1,805)	-	-
Valence Park	8,512	-	(360)	-	8,152
Lankelly Chase BD Collective	10,890	30,975	(30,975)	-	10,890
	<b>39,621</b>	<b>103,225</b>	<b>(115,557)</b>	<b>1,572</b>	<b>28,861</b>
<b>Total of funds</b>	<b>197,904</b>	<b>283,259</b>	<b>(280,114)</b>	<b>-</b>	<b>201,049</b>

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
B&D Social Infrastructure	22,155	36,450	(6,642)	-	51,963
<b>General funds</b>					
General Funds	71,392	110,236	(74,293)	(1,015)	106,320
<b>Total Unrestricted funds</b>	<u>93,547</u>	<u>146,686</u>	<u>(80,935)</u>	<u>(1,015)</u>	<u>158,283</u>
<b>Restricted funds</b>					
Reaching Communities	8,880	156,298	(156,752)	-	8,426
Lancaster Foundation Grant	2,323	15,000	(17,774)	451	-
The Corner Coffee Shop Grants	-	12,218	(2,373)	143	9,988
Health at The Hub	6,174	-	(4,369)	-	1,805
Valence Park	4,512	4,000	-	-	8,512
London Funders	-	4,600	(4,600)	-	-
Lankellychase BD Collective	-	40,890	(30,000)	-	10,890
BD Can Grant	-	13,380	(13,801)	421	-
	<u>21,889</u>	<u>246,386</u>	<u>(229,669)</u>	<u>1,015</u>	<u>39,621</u>
<b>Total of funds</b>	<u>115,436</u>	<u>393,072</u>	<u>(310,604)</u>	<u>-</u>	<u>197,904</u>

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**Designated Funds:**

The B&D Social Infrastructure fund is a new contract with LB Barking & Dagenham this year. This is a very significant programme and Community Resources is providing secretariat support for a partnership of social sector organisations focused on growing & developing the borough's social sector. It is a strategic programme, working closely with statutory agencies to build cross sector partnerships.

**Restricted Funds:**

Reaching Communities is a restricted fund which is specifically for Community Hub activities.

Lancaster Foundation is a restricted fund that was formed upon the receipt of grant funding to be used for the Peaced Together project for both salary and project specific costs.

The Corner Shop Coffee Grant is a restricted fund to provide an excellent local place for people to connect.

The Health at the Hub fund is a small contract to deliver exercise activities.

Valence Park is an activation programme to network and engage people in the local community to use their local park, due to Covid this was suspended.

London Funders is mentioned in the Trustees' Report under the Hub this was a small pot of money that helped purchase technical equipment to be able to engage in online hub activities.

Lankelly Chase BD Collective is to review and learn best practice from the BD Collective workings to be able to share and disseminate to other boroughs or areas.

BD Can Grant is mentioned in the Trustees' Report under the Hub, we worked with LifeLine Projects and Barking and Dagenham's Citizen's Alliance Network who during Covid helped organise and motivate local groups to provide support for local people, shopping, collecting prescriptions connecting with others and anything else people might have needed.

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	51,963	99,879	(78,643)	(27,395)	45,804
General funds	106,320	80,155	(85,914)	25,823	126,384
Restricted funds	39,621	103,225	(115,557)	1,572	28,861
	<b>197,904</b>	<b>283,259</b>	<b>(280,114)</b>	<b>-</b>	<b>201,049</b>

**Community Resources for Change**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**13. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	22,155	36,450	(6,642)	-	51,963
General funds	71,392	110,236	(74,293)	(1,015)	106,320
Restricted funds	21,889	246,386	(229,669)	1,015	39,621
	<u>115,436</u>	<u>393,072</u>	<u>(310,604)</u>	<u>-</u>	<u>197,904</u>

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	224,527	99,522	<b>324,049</b>
Creditors due within one year	(52,339)	(70,661)	<b>(123,000)</b>
<b>Total</b>	<u>172,188</u>	<u>28,861</u>	<u><b>201,049</b></u>

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	279	-	279
Current assets	169,995	56,071	226,066
Creditors due within one year	(11,991)	(16,450)	(28,441)
<b>Total</b>	<u>158,283</u>	<u>39,621</u>	<u>197,904</u>

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**15. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,591 (2021: £1,041). Contributions totaling £36 were payable to the Charity at the Balance sheet date and are included in debtors (2021: contributions totaling £399 were payable to the fund at the Balance sheet date and were included in creditors).

**16. Operating lease commitments**

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	£	£
Not later than 1 year	<b>8,333</b>	-
Later than 1 year and not later than 5 years	<b>31,667</b>	-
	<b>40,000</b>	-

**17. Related party transactions**

Two of the Trustees, Avril McIntyre and John Singleton, are both Trustees of Lifeline Community Projects (LCP) and Lifeline Enterprises (LE), as well as Avril McIntyre being a Trustee of Lifeline Church and Lifeline Network International. Elspeth Paisley, Trustee, is also employed by LCP.

The Charity, LCP, has provided back office administrative and financial support to Community Resources for Change during the financial year. A monthly recharge invoice is processed to reflect such transactions. In total, during the 2021/22 financial year, Community Resources for Change (CRC) have paid expenditure to LCP of £6,734 (2021: £22,004). LCP also holds the lease on the building from which the Hub project is operated. Community Resources pays the utilities and related running costs for that building. In addition LCP owns the property from which the Coffee House is operated and there is a £600 per month rental charge paid by Community Resources for Change to LCP for the use of this building. At the Balance sheet date CRC owes LCP £268 (2021: £126).

There have been no transactions during the financial year between CRC and LE. At the Balance sheet date CRC owes £3 to LE (2021: £3).

During the year the Charity had the following transactions with Lifeline Church (LC)), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged from LC totaling £18,459 (2021: £27,995).
- Expenses were recharged to LC totaling £1,334 (2021: £355).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which A McIntyre is also a Trustee:

- Expenses were recharged to LNI totaling £6,804 (2021: £10,206).
- At the Balance sheet date there were no balances outstanding between CRC and LNI.