



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 2022

BUILD CHARITY LIMITED
(A company limited by guarantee)

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BUILD CHARITY LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES/DIRECTORS AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees/Directors	Liam Davison (appointed 30 November 2021) Chloe Harrison (nee Lamb) (appointed 15 March 2022) Tim Taylor, Co-Chair ¹ Jeremy Tusting (appointed 14 December 2021) Caroline Williams, Co-Chair (appointed 15 March 2022) Sophie Peek, Chair until 14 September 2021 (resigned 14 September 2021) Ceri Theobald (resigned 14 September 2021) Kenneth Munro, Chair from 14 September to 15 March 2022 (resigned 15 March 2022) Tracey Drake (appointed 18 May 2021, resigned 14 December 2021) Tracey Aldous (resigned 14 December 2021) ¹ Tim was appointed on 24 February 2020, resigned on 14 September 2021 and was then re-appointed on 15 March 2022.
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

BUILD CHARITY LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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 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 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).

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.

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 impacted significantly our traditional programme delivery due to government legislation and public health guidance, we were able to meet our charitable objectives through the following services:

Social Opportunities

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

The programme has 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.

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

Objectives and activities (continued)

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.

In addition, our GetAways and BUILD Travel Service programmes provide days out, short breaks and holidays, as well as assistance with independent travel provision.

This programme delivers mainly evening and weekend opportunities, across Norfolk, and is promoted 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 offers a series of weekend half-day workshops for people with disabilities. These provide people with disabilities with a range of everyday skills and experiences designed to promote greater independence in their living. The Skills for Life programme also includes our Grow and Go programme opportunities on an allotment.

Achievements and performance

a. Review of activities

During this period, activities hosted by the BUILD Charity were limited by the impact of the global Covid 19 pandemic between April 2021 and July 2021. This saw a series of restrictions and guidelines 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.

In response to these challenges, we were able to access priority vaccinations for our staff and volunteers, and free testing and PPE. This alongside a risk assessed re-introduction of activities that we believed could re-start saw us moving to having all services, except the GetAways programme, back up and running by November 2021.

During this period (1 April 2021 to 31 March 2022) we hosted an estimated 276 separate activities for our beneficiaries. These were delivered through a published programme setting out a calendar of opportunities for three months at a time. The majority of activities required a booking and demand often outstripped supply.

Opportunities were offered to people registered as members 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 its 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 at The Lasar House, Sprowston Road,

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

Achievements and performance (continued)

Norwich, saw this re-launched in November 2021. By the end of March 2022, this service was attracting around 20 members each week. Prior to being able to open this facility, we had continued to offer friendship and social contact through a mix of online services called "Happy Hour" each week with an average of 10-12 people engaged each time and a range of small group community activities such as pool, city walks and craft sessions.

The Community Opportunities Programme (COP)

- *Ten Pin Tuesdays* – Social bowling in Norwich and Dereham was re-launched in July 2021 after a break of 15 months during which we offered virtual bowling on-line. By the end of March 2022 this activity was attracting around 40 members each month over three sessions.
- *Fitness for Fun* – Sessions that we had hosted at a local gym, swimming, and an exercise class were suspended in March 2020, and replaced with twice-monthly, on line exercise classes led by volunteers. During the summer months, classes moved to "Energise Outdoors" with sessions in local parks and outdoor spaces. In July 2021, we were able to return to face-to-face indoor sessions at the Norwich Fitness Academy attracting an average of 8 people per session.
- *Sunday Lunch Club & World Food Challenge* – Twice-monthly meals at local pubs and restaurants promoting social budgeting, trying new foods and developing social skills were suspended during the main restrictions of the global pandemic. We re-launched this programme in July 2021 having been re-designed to smaller groups of 6 people at a time, following feedback received from participants that they felt safer, and more socially engaged, with smaller groups. .
- *Walkabouts* – These were the first of the face-to-face activities that were re introduced following the release of pandemic restrictions 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. They continued, due to feedback through the winter months of 2021-22.
- *On-line Bingo and Karaoke* – As restrictions eased we started to scale back our on-line activities looking to encourage safe, face to face engagements, but we also responded to demand for retaining some on-line activities, particularly during the winter months when people felt less inclined to go outside in the evenings.
- *Coffee and Catch-Up* – What started as a Christmas Zoom based social catch-up session in December 2020 became a weekly favourite until people could meet in larger groups again, and this ran until November 2021 and provided an opportunity to explain changes in Covid rules to support people's understanding.
- *Sunday Cinema* – Once re-opened after the lifting of Covid restrictions, we hosted a monthly opportunity to support people with disabilities to see a contemporary film at the local cinema.
- *Swimming* – Once re-opened after the lifting of Covid restrictions, we supporting a monthly public session initially at Norwich's Riverside pool, but then moving to the UEA Sportspark.
- *Fuse Parties* – One of the last programmes to be re-launched as restrictions eased, these re-opened in October 2021 back at The Waterfront, Norwich in partnership with the University of East Anglia Students' Union. They provided a nightclub experience, in a safer environment and were described as *"the best night out for people with disabilities in Norfolk"*. Following changes in the layout and management of the pre-Covid venue in Kings Lynn, this facility did not re-open. However, we have been working with other partners locally to ensure a suitable offer is available in the west of Norfolk.

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

Achievements and performance (continued)

Skills for Life

The traditional format of a monthly Saturday morning workshop resumed post pandemic restrictions and the following themes were used to provide learning, and experiences, to our beneficiaries.

- Personal health and safety
- Communication skills
- Food safety
- Getting out and about post pandemic
- Taking care of me
- Ready, steady Cook!
- Safe in the City
- Christmas shopping on a budget
- Travelling by public transport (Buses and Trains)
- Exploring the local library
- Cooking

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 taking home produce to learn "cooking from fresh" skills.

Re-BUILD and Connect Programme

This programme was designed and developed during the first national "lockdowns" of 2020 and was designed to provide support and encouragement to our beneficiaries as they emerged from the restrictions of the Covid-19 global pandemic. It launched in April 2021. Some of the highlights are as follows:

- 7 people with learning, and/or physical disabilities took part in the 12 week programme
- The programme included learning digital skills in setting up and using an iPad for personal use
- It also included learning and practising leadership and teamwork skills
- It included a personal physical and mental health self-assessment and personal action plan
- Participants organised and hosted a social event, considering types of food and drink suitable for all
- 6 people completed the programme and attended a "Graduation Party" with their families and special guests in July 2021.
- The top performer demonstrated developmental progress in 35 separate indicators (the lowest progression was 9 indicators)

In September and October 2021 the programme was independently reviewed by a student Occupational Therapist and recommendations made which have been included in an updated programme launched in August 2022 for delivery in the Autumn of 2022.

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. The programme was evaluated, planned and will launch again in July 2022.

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

Achievements and performance (continued)

Resources

The following section details the resources available, and used by the charity during this period.

Employed staff - These activities were managed by an employed staff team of 2.48 full time equivalent staff. This included 2 x 0.5 FTE back office roles in Administration and Finance, and 1 x 0.4 FTE Programme Co ordinator (for September 2021 to June 2022) and the Chief Executive (1.08 FTE) who was re deployed into an active programme operations role in addition to strategic and fundraising roles. The optimum staffing levels were set at 3.58 to include 2 Programme Co-ordinators and a Marketing Assistant. Issues with recruitment and retention had an impact on resources but not on the delivery of front-line services.

Volunteers - During this period, the charity saw a drop off in volunteer numbers as people emerged from the Covid-19 global pandemic. Much of this was at the normal "natural wastage" levels of previous years as people moved away or responded to changes in their domestic or professional lives. Around 80 unpaid volunteers had been registered at the start of the pandemic, (around 25% of whom were people with identified disabilities) with between 50 and 60 responding to requests to re-engage as the programmes re-opened in 2021.

Trustees - The Board of Trustees met regularly throughout the period receiving regular briefings and taking considered decisions around risk, finance and sustainability throughout the period. There was significant change in membership of the Board in the Autumn of 2021 as a number of Trustees decided to move on for both personal and professional reasons. The Board always remained quorate.

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. Amongst funds raised were:

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 £18,700 for this period.

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

"Do Your Bit For BUILD" – what has now become an annual "Self-help" fundraising weekend where we ask our members, staff, volunteers, trustees and friends and families to take part in a range of self-determined activities to raise money for the charity. This takes place in April each year. In 2021 it was led by the Board of Trustees who hosted the "Board Walk" which comprised a 54 mile walk or run in a relay to symbolise a mile for every year that the charity has existed. Members with disabilities did painting jobs, ground clearances, and bike rides, as well as sports challenges to raise around £5,000. The aim is to show external funders that the charity is willing, and able, to "Do their bit" before asking others for support.

Costs and fees

We continued to manage our operating costs, for the delivery of services, we were able to continue to run 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. The Covid-19 restrictions had a further impact on community based fundraising and it must be recognised that for large parts of this financial year, the staff team was under resourced, and, as such, the level of expenditure in terms of fixed costs was lower than would normally be expected.

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

Achievements and performance (continued)

To meet that need for a more affordable service, the Board of Trustees introduced two levels of annual membership to reflect the demand for those who used our services on a regular basis, (Gold Membership) and those who used it only occasionally (Basic Membership).

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 around £447 per activity in 2021-22. Previous years' comparisons are given for illustrative purposes: £92 in 2020-21 (due to higher number of on-line activities throughout the pandemic) and £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 on top of the annual Gold or Basic membership fee.

People using the services provided by the charity paid a total of £13,878 (through membership, administration and cancellation fees, confectionery sales, entrance fees etc) representing around 11.18% of the charity's total operational costs. (7% in 2020-21, 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 reducing that level of member contribution by around 17% since 2016.

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

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 £41,969. 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 or unforeseen expenses. The charity's reserves policy equates to an amount between £30,846 and £61,693 (based on 3 - 6 months' total expenditure in 2021-22 accounting period pro-rated for a full year). The free reserves of the charity as at 31 March 2022 fall within this target level.

c. Donors in 2020-21

The following organisations gave grants, or donations, to fund BUILD's charitable activities during the financial year 2021-22. We thank them for their support.

29th May 1961 Charitable Trust	Norfolk Community Foundation
Ann Rylands Fund (Sir Jules Thorn Trust)	Norfolk County Council - Covid Testing Grant
Anne French Memorial Trust	Norfolk Wealth Management
Barratt Family Charitable Trust	Norwich City Council - Covid Compensation Grant
Brigadier DV and Mrs HR Phelps Charitable Settlement	Pat Newman Memorial Fund
Charities Aid Foundation	Paul Bassham Charitable Trust
Charities Trust	PayPal Giving Fund
Dereham Town Council Venue Hire Refund	R C Snelling Charitable Trust
East of England Co-op via Norfolk Community Foundation	Risebrows Charity
Easyfundraising	Septagon Charity
Fitton Trust	Shipdham Whist Group
Forbes Charitable Trust	Stephen Bloch Image of Disability Fund
Garfield Weston Foundation	Strangward Trust
Grey Court Trust	Thalia Theatre Company
Groundwork UK - Tesco Bags of Help	The Aquarius Foundation
In memory of the late Heather Fisher	The Barnabas Trust
John Ackroyd Charitable Trust	The Pennycress Charitable Trust
Mr & Mrs Philip Rackham Charitable Trust	The RS Brownless Charitable Trust

In addition, donations were received from a number of individuals (including members donating back refunds and volunteers who donated back their volunteering travel or activity expenses) as well as income from community fundraising activities. Some donors have wished to remain anonymous.

93.1% of funds raised were sourced by the Chief Executive or contracted fundraising professionals, (Felton Fundraising and Appeals); 1.5% from personal donations and 5.4% from events hosted by the BUILD Charity.

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

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.

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.

The following measures were added during this reporting period:

- Number of memberships
- Number of Covid-19 tests undertaken by staff and volunteers

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

Structure, governance and management (continued)

This report is published, and scrutinised at quarterly Board meetings.

Aspirations - Update on future plans

During this financial year, the BUILD Charity developed, and consulted widely on a new Strategic Plan called "BUILD – Better". The plan proposes 5 key strategic aims for the BUILD Charity for the period 2022-2025.

Each aim plans to both sustain, and grow, the Charity and provide services to those identified as beneficiaries, within the charitable objectives.

1. Increase the public visibility and awareness of the BUILD Charity leading to increased engagement by potential beneficiaries, volunteers and investors.
2. Develop varied, and sustainable, funding streams to meet the vision and objectives of the charity
3. Retain, and further develop, a range of social, leisure and learning opportunities, at a variety of community based locations across Norfolk, for adults with sensory, physical or learning disabilities. (In particular placing a focus on independent living skills, health and wellbeing, and employability skills)
4. Valuing volunteers, and their development, as an essential element of the sustainability of the Charity.
5. Reviewing, and responding to, the infrastructure needs of the charity in terms of accommodation, staffing and use of technology based on financial and environmental sustainability factors.

In addition to these strategic aims, the charity is looking to

- fill vacant employed staff roles in programme co-ordination and marketing
- implement the recommendations of the independent review of volunteering
- re-launch the GetAways scheme of days out, short breaks and holidays
- review its risk management policies and procedures
- introduce revised employment policies and procedures
- review services charges for 2023-24 in light of rising fixed costs.

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

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:

Tim Taylor



Caroline Williams

Date: 12 September 2022

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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 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.

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

Dated: 11 OCTOBER 2022

MA Partners LLP
Chartered Accountants

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**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 £
Income from:					
Donations and legacies	3	48,283	64,584	112,867	73,349
Charitable activities	4	5,610	-	5,610	432
Other trading activities	5	14,542	-	14,542	11,764
Investments	6	45	-	45	837
Total income		68,480	64,584	133,064	86,382
Expenditure on:					
Raising funds	7	9,199	-	9,199	9,053
Charitable activities	8	50,542	63,645	114,187	106,014
Total expenditure		59,741	63,645	123,386	115,067
Net movement in funds		8,739	939	9,678	(28,685)
Reconciliation of funds:					
Total funds brought forward		34,877	53,497	88,374	117,059
Net movement in funds		8,739	939	9,678	(28,685)
Total funds carried forward		43,616	54,436	98,052	88,374

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

The notes on pages 16 to 29 form part of these financial statements.

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REGISTERED NUMBER: 08069610

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,647	2,196
		<u>1,647</u>	<u>2,196</u>
Current assets			
Stocks	13	1,041	40
Debtors	14	6,938	5,349
Cash at bank and in hand		94,442	87,308
		<u>102,421</u>	<u>92,697</u>
Creditors: amounts falling due within one year	15	(6,016)	(6,519)
Net current assets		<u>96,405</u>	<u>86,178</u>
Total assets less current liabilities		<u>98,052</u>	<u>88,374</u>
Total net assets		<u>98,052</u>	<u>88,374</u>
Charity funds			
Restricted funds	16	54,436	53,497
Unrestricted funds	16	43,616	34,877
Total funds		<u>98,052</u>	<u>88,374</u>

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REGISTERED NUMBER: 08069610

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

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:



Tim Taylor



Caroline Williams

Date: 12 September 2022

The notes on pages 16 to 29 form part of these financial statements.

BUILD CHARITY LIMITED
(A company limited by guarantee)

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

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), 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.

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

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.

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

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.

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

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	48,215	-	48,215	18,461
Grants	-	64,584	64,584	54,510
Similar incoming resources	68	-	68	378
Total 2022	48,283	64,584	112,867	73,349
Total 2021	18,839	54,510	73,349	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from charitable activities - Service Activities	5,610	5,610	432

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Activities for generating funds	14,542	14,542	11,764

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

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bank interest receivable	45	45	837

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Professional Fundraising Fees	8,748	8,748	8,364
Other Fundraising Activities	451	451	689
	<u>9,199</u>	<u>9,199</u>	<u>9,053</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Service Activities	40,821	73,366	114,187	106,014
<i>Total 2021</i>	<u>33,170</u>	<u>72,844</u>	<u>106,014</u>	

BUILD CHARITY LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Rent and rates	13,025	<i>4,079</i>
Sundries	7,783	<i>6,552</i>
Staff costs	5,778	<i>9,349</i>
Stationery and telephone	4,080	<i>3,805</i>
Programme delivery	3,749	<i>2,759</i>
Venue hire	2,139	<i>-</i>
Accountancy and bookkeeping	1,330	<i>1,451</i>
Insurance	1,043	<i>1,024</i>
Volunteers expenses	923	<i>1,522</i>
Travel costs	689	<i>131</i>
Staff training	193	<i>54</i>
Repairs	89	<i>2,075</i>
Light and heat	-	<i>369</i>
	40,821	<i>33,170</i>

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	68,838	69,880
Governance costs	1,922	1,545
Depreciation	1,313	618
Computer	529	-
Subscriptions	482	539
Bank charges	282	262
	73,366	72,844

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,922 (2021 - £1,545).

10. Staff costs

	2022 £	<i>2021 £</i>
Wages and salaries	71,466	74,796
Social security costs	1,400	2,338
Contribution to defined contribution pension schemes	1,750	2,095
	74,616	79,229

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

	2022 No.	<i>2021 No.</i>
Direct	2	2
Support	2	2
	4	4

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

10. Staff costs (continued)

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

The total remuneration for key management personnel for the year totalled £53,390 (2021 - £53,592).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

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

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	1,369	1,643	3,541	6,553
Additions	-	106	658	764
At 31 March 2022	1,369	1,749	4,199	7,317
Depreciation				
At 1 April 2021	959	909	2,489	4,357
Charge for the year	64	212	1,037	1,313
At 31 March 2022	1,023	1,121	3,526	5,670
Net book value				
At 31 March 2022	346	628	673	1,647
At 31 March 2021	410	734	1,052	2,196

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

13. Stocks

	2022	2021
	£	£
Finished goods and goods for resale	1,041	40

14. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	1,932	1,576
Prepayments and accrued income	5,006	3,773
	6,938	5,349

15. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	351	1,995
Other taxation and social security	1,380	1,144
Other creditors	1,932	1,412
Accruals and deferred income	2,353	1,968
	6,016	6,519

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	34,877	68,479	(59,740)	43,616
Restricted funds				
GetAways Programme	19,328	-	-	19,328
Community Activities Programme	2,783	4,784	(7,567)	-
Wednesday Club	5,510	5,325	(4,132)	6,703
Skills for Life	8,377	1,000	(6,689)	2,688
Infrastructure	-	15,000	(15,000)	-
Bursary Fund	-	28,800	(28,800)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	13,999	9,675	(1,457)	22,217
	53,497	64,584	(63,645)	54,436
Total of funds	88,374	133,063	(123,385)	98,052

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
General Funds	45,292	31,872	(42,287)	34,877
Restricted funds				
Horizons and College to Community Programme	4,083	-	(4,083)	-
GetAways Programme	18,228	1,100	-	19,328
Community Activity 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)	-
Bursary Fund	14,200	13,250	(27,450)	-
Supported Volunteering	3,500	-	-	3,500
Re-BUILD & Connect	-	27,395	(13,396)	13,999
	<u>71,767</u>	<u>54,510</u>	<u>(72,780)</u>	<u>53,497</u>
Total of funds	<u>117,059</u>	<u>86,382</u>	<u>(115,067)</u>	<u>88,374</u>

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NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

The above restricted funds summary represents grants given for specific projects planned for delivery during 2020/21. 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. 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.

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	34,877	68,479	(59,740)	43,616
Restricted funds	53,497	64,584	(63,645)	54,436
	<u>88,374</u>	<u>133,063</u>	<u>(123,385)</u>	<u>98,052</u>

Summary of funds - prior 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
	<u>117,059</u>	<u>86,382</u>	<u>(115,067)</u>	<u>88,374</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,647	-	1,647
Current assets	47,985	54,436	102,421
Creditors due within one year	(6,016)	-	(6,016)
Total	<u>43,616</u>	<u>54,436</u>	<u>98,052</u>

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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

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 £1,750 (2021 - £2,095) 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 2022.

