

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

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2019  
FOR

COMMUNITY ACTION NORTHUMBERLAND

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

**COMMUNITY ACTION NORTHUMBERLAND**

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FOR THE YEAR ENDED 31 MARCH 2019**

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**COMMUNITY ACTION NORTHUMBERLAND**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2019**

**Charity Name:**

Community Action Northumberland

**Registered Company No:**

7805401

**Charity registration number:**

1144604

**Main office and operational address:**

Union Enterprise Building  
Front Street  
Pegswood  
Morpeth  
Northumberland  
NE61 6UF

**Directors of the board:**

Mr Adrian Hinchcliffe - chair  
Ms Jan Ashdown from 14.01.2019  
Mr Anthony George Courtice until 12.12.2018  
Mrs Elizabeth Elliott  
Mr George Hepburn OBE  
Mr John Anthony Hood  
Mrs Jean Humphrys  
Mr David Miles Middleton CBE FCA  
Mr Anthony Murray MBE  
Ven. Peter Robinson  
Mrs Valerie Vaughan  
Mr Craig Weir

**Honorary Treasurer:**

Mrs Linda Frater

**Chief Executive:**

Mr Andy Dean

**Independent Examiner:**

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

**Bankers:**

Co-operative Bank  
Shawbrook Bank  
TSB  
Unity Trust

## **COMMUNITY ACTION NORTHUMBERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects are:

1. To promote all or any purposes for the benefit of the community in the County of Northumberland which now or hereafter may be deemed by law to be charitable.
2. To promote and organise co operation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purposes within the area of benefit.

CAN has a long history of providing effective and valued support to rural communities. CAN's vision is of rural communities in Northumberland that are vibrant, inclusive, confident, effective and capable of sustaining themselves.

Our mission is to benefit and help sustain rural communities in Northumberland by:

- Promoting Rural Issues - Providing and supporting a 'rural voice', to influence and tackle rural community needs and issues.
- Empowering Organisations - Supporting and developing local communities and their key groups and organisations.
- Supporting Individuals - Identifying, developing, managing and running projects to address the needs of disadvantaged people.

In practice we deliver this in a variety of ways. For example:

- By devising and running a number of services of benefit to local rural communities, for example in the fields of fuel poverty, employability and housing
- By providing 'infrastructure' support to village halls/community buildings and Parish/Town Councils across the county
- By continuing to provide a wide range of expert advice, information, encouragement and other forms of support to key community groups
- By running training events on themes such as management, licensing, risk management, websites and social media
- By supporting networking, co-operation and mutual support between community bodies such as village halls consortia and NALC
- By monitoring and influencing local and national bodies and service-providers to ensure that they respond to the needs and opinions of local communities
- By promoting the take-up by local residents of new opportunities, such as bulk purchase schemes and energy efficiency measures

##### **Public benefit**

CAN operates a performance management system which involves periodic researching (and seeking feedback from) our beneficiaries to ensure that we adapt our services and activities to ensure they continue to be needed, accessible and delivered in an appropriate way.

As a rule, CAN's services are:

- delivered through a variety of media, including e-bulletins, face-to-face contact, posted hard-copy material, emails, CAN website etc
- available in all parts of Northumberland, without prejudice
- open to new, as well as established, groups and organisations as funding permits
- able to draw upon a high level and wide range of expertise, for the benefit of our beneficiaries

CAN's trustees review their activities in the light of our constitutional objects, and we are satisfied that CAN continues to operate exclusively for public benefit.

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### OBJECTIVES AND ACTIVITIES

##### Changes from previous year

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

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

#### FINANCIAL REVIEW

##### Financial position

Overall, CAN's general income for 2018-2019 increased to £94,130, with additional restricted funds of £240,896, totalling £335,026, compared with £326,167 for the previous year, an increase of nearly 3%. Although there was only a small change to the overall level of funding, there were significant changes in the composition of those funds. In addition to variations on the sums received, for example a reduction in the amount from DEFRA of £3,715 or a reduction of 7.4%, a trend that is likely to continue, some sources of income ceased altogether but were replaced by other sources. In particular, the sources that ceased amounted to £67,788 which were replaced with funds from new sources totalling £103,793. All these changes reflected projects coming to an end and new projects commencing. A summary of the above figures is set out below:

##### Sources no longer available

Source	Amount (£)	Explanation
Getabout project/NCC	16,549	
Rural Connect (NEEAL)	3,980	
ACRE Smart Meter	4,150	
ESF Rural Unemployment Prudhoe	14,995	
Seed Fund	9,494	Projects coming to an end
Combat isolation Fund	8,620	
SSE and SGN	4,000	
Core legacy Fund	6,000	
<b>Total</b>	<b><u>67,788</u></b>	

##### New Funding Sources

Source	Amount (£)	Explanation
Empowering Communities	2,000	
BBO/NCC	65,044	Projects commencing
Energy Elf Awards for All	9,749	
Northumberland CC Warm Homes	23,800	
Smart Meter GB	3,200	
<b>Total</b>	<b><u>103,793</u></b>	

The fact that new sources have been obtained demonstrates not only the high regard in which CAN is held in the local community but is also a tribute to the contribution made by our staff, and a testimony to their combined ability to source additional funds.

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### FINANCIAL REVIEW

##### Financial position

This report now addresses the issue of how the funds were spent. The total of our payroll costs amounts to £182,569 or 54.5% of our total income. (2018 £162,620 or 49.8%) However of the total payroll £170,376 or 93.3% of it was spent providing services to the rural community of Northumberland. If there is added to this figure the sums of money which we have collected and distributed to the rural community of £136,278, then it should be noted that £306,654 or 91.5% of our total income for the year has been disbursed to the benefit of the communities of Northumberland. This compares with disbursements in 2018 of £239,345 or 73.4% of total income. This is in accordance with our policy of keeping our overheads to the minimum. As noted above, in order to achieve this improvement in our performance it has been necessary to increase our payroll costs but this increase in payroll has been far outweighed by the efforts of the staff of CAN to whom the Trustees of CAN owe a debt of gratitude for their outstanding performance in 2019.

##### Reserves policy

Community Action Northumberland income is mainly derived from grants and donations but a growing proportion of our income is derived from trading. These resources are subject to fluctuation, and are time limited depending on the nature of the funder or funding programme.

As part of our strategic planning, we as Directors/Trustees, believe it is important to retain reserves in order to maintain effective resource management and assist with financial viability and long-term sustainability. We also believe this will build the confidence of our beneficiaries, funders, employees and wider stakeholders and help CAN meet expectations of transparency and accountability.

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

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

Due to a changing and uncertain funding environment we wish to establish a number of unrestricted designated funds which includes one which equates to at least 50% of our core annual costs relating to governance, project delivery, back office support and development work. We believe this to be an appropriate level of resources necessary to function effectively for a period of 6 months, should financial difficulties occur beyond the control of CAN. These difficulties include unplanned & unforeseen increases in expenditure or decreases in income.

a) Six months operational costs	£77,387
b) Redundancy liability	£32,573
c) Additional costs arising from sickness	£9,297
d) Moving costs	£5,000
e) Project & maintenance costs	£36,616

**TOTAL** **£160,873**

Because our costs and liability change over time, the level of each fund will be agreed by the F&GP Committee and approved by the Board.

We, as directors/trustees believe in a continual process of careful financial management and will review this policy annually, taking into consideration any significant changes in the organisation's financial circumstances.

## COMMUNITY ACTION NORTHUMBERLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### FUTURE PLANS

In 2019/20 we will continue to deliver against our new vision and mission as set out in the 'Objectives and activities' section above. This will focus on:

- Promoting rural issues
- Empowering organisations
- Supporting individuals

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

#### People with Significant Control

The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CAN is made up of over 100 individual or organisational members and managed by 11 directors/trustees. As a consequence, no individual has more than 25% of the company's voting rights so there are no people with significant control who should be registered as required by the Companies Act 2006

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Charity constitution

CAN is a charity and a company limited by guarantee which aims to support rural communities in Northumberland that are vibrant, inclusive, confident, effective and capable of sustaining themselves. CAN is one of 38 Rural Community Councils in England, all of which continue to receive support direct from government through the Department for Environment, Food and Rural Affairs (Defra). CAN works across Northumberland and beyond in relation to particular areas of work, such as our support to Parish and Town Councils.

The Board currently has one formal committee: Finance and General Purposes. In February 2018, CAN established 'Communities CAN (North East LTD)' as a trading arm to form a hub for community-led housing development. CAN is the sole member of this company limited by guarantee, which has its own independent board.

##### Property

CAN now owns no premises. Our registered office in Pegswood is occupied on a licence, from the charity Groundwork North-East and Cumbria. We also make use of a part-time office at the Berwick Voluntary Centre.

##### Planning & Implementation

CAN's trustees prepare a Business Plan for a 3-year period, and each year an Action Plan and a budget. Together, these plans set out the roles and activities which CAN staff undertake on behalf of the Board. The Board regularly monitors and reviews CAN's work to ensure that it is of public benefit, and that the Charity Commission's guidelines on public benefit are met. All of CAN's staff are employed directly by CAN: In addition, during the year one additional part time role was filled through a one day per week secondment relationship with Newcastle Together to provide energy related support. CAN also contracted with a marketing consultant to support our communication activities and a small number of work coaches at our Rural Employment Hubs. From time to time, CAN employs and supports the development of a small number of staff on behalf of other bodies: mostly voluntary organisations which are in their early stages of development, or which do not have the capacity directly to employ and manage their own staff. Currently there are no such staff on CAN's payroll.

Over the past year, the Board has met once every two months, and it receives and considers reports from staff on the delivery of the Action Plan.

**COMMUNITY ACTION NORTHUMBERLAND**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

CAN is a partnership body, with a range of individuals, statutory and voluntary bodies in its membership. As a 'community development body', CAN provides services to a wide range of local groups and agencies throughout Northumberland, all of which are invited to attend CAN's AGM and Spring Conference, and can receive our regular newsletters (CAN News and the electronic CAN e-news). In addition, from time to time CAN convenes and supports a range of forums and networks: for example: in relation to village halls/community buildings and community-led housing.

In 2015 CAN launched a new 'Friends of Rural Northumberland' initiative. Over 100 people have signed up to become a Friend and offer their expertise when called upon, as well as to receive CAN's regular communications.

CAN has established "Communities CAN (North East) Ltd" as a Company limited by guarantee Company Number 11203303, of which it is the sole member.

**Volunteers**

CAN encourages people to undertake voluntary action in their own communities, in wider voluntary organisations and other settings. CAN itself receives unpaid assistance in several ways:

- The board consists of unpaid individuals who volunteer their time and expertise
- It benefits from the unpaid expert advice of its Honorary Treasurer.
- It benefits from the unpaid advice/assistance of other volunteers, some of whom come from partner organisations

**Risk management**

CAN takes a comprehensive and systematic approach to risk-management, identifying significant risks under 5 main headings: governance; operational; financial; external; and compliance (legal matters). Procedures are in place to mitigate or otherwise manage the most significant risks identified.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 8<sup>th</sup> July 2019 and signed on its behalf by:

  
.....  
Mr A W Hinchcliffe - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
COMMUNITY ACTION NORTHUMBERLAND**

**Independent examiner's report to the trustees of Community Action Northumberland ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

*m moran*

Michael Thomas Moran  
Institute of Chartered Accountants in England & Wales  
Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

Date: *28 August 2019*

COMMUNITY ACTION NORTHUMBERLAND

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,639	-	5,639	7,918
<b>Charitable activities</b>	4				
Grant income		46,115	240,896	287,011	284,158
Other income		35,382	-	35,382	31,456
Other trading activities	2	6,224	-	6,224	1,997
Investment income	3	770	-	770	638
<b>Total</b>		<b>94,130</b>	<b>240,896</b>	<b>335,026</b>	<b>326,167</b>
<b>EXPENDITURE ON</b>					
Raising funds		5,323	-	5,323	7,439
<b>Charitable activities</b>	5				
Staff costs		58,967	-	58,967	57,439
Premises and running costs		7,836	-	7,836	9,284
Project costs		14,503	242,600	257,103	192,407
<b>Total</b>		<b>86,629</b>	<b>242,600</b>	<b>329,229</b>	<b>266,569</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,501</b>	<b>(1,704)</b>	<b>5,797</b>	<b>59,598</b>
<b>Transfers between funds</b>	15	<b>3,575</b>	<b>(3,575)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>11,076</b>	<b>(5,279)</b>	<b>5,797</b>	<b>59,598</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>149,797</b>	<b>21,305</b>	<b>171,102</b>	<b>111,504</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>160,873</b>	<b>16,026</b>	<b>176,899</b>	<b>171,102</b>

The notes form part of these financial statements

COMMUNITY ACTION NORTHUMBERLAND (REGISTERED NUMBER: 07805401)

BALANCE SHEET  
AT 31 MARCH 2019

	Notes	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors	12	2,405	41,028
Cash at bank		<u>244,873</u>	<u>189,278</u>
		<b>247,278</b>	<b>230,306</b>
<b>CREDITORS</b>			
Amounts falling due within one year	13	<u>(70,379)</u>	<u>(59,204)</u>
<b>NET CURRENT ASSETS</b>		<u><b>176,899</b></u>	<u><b>171,102</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>176,899</b></u>	<u><b>171,102</b></u>
<b>NET ASSETS</b>		<u><b>176,899</b></u>	<u><b>171,102</b></u>
<b>FUNDS</b>			
Unrestricted funds	15	160,873	149,797
Restricted funds		<u>16,026</u>	<u>21,305</u>
<b>TOTAL FUNDS</b>		<u><b>176,899</b></u>	<u><b>171,102</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

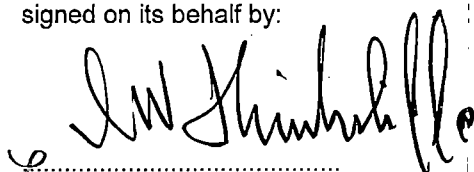
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 8<sup>th</sup> July 2019 and were signed on its behalf by:



Mr A W Hinchcliffe -Trustee

The notes form part of these financial statements

## COMMUNITY ACTION NORTHUMBERLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Statement of compliance**

Community Action Northumberland is an incorporated charity (charity number: 1144604). The registered office is based at Uniun Enterprise Building, Front Street, Pegswood, Morpeth.

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

Community Action Northumberland meets the definition of a public benefit entity entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial accounts are prepared in Sterling (£).

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

We do not depreciate any equipment under the purchase price of £1000. At present no items over this value are held.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company offers all eligible employees the opportunity to enrol in the National Employment Savings Trust (NEST), a workplace pensions scheme. NEST is a not-for-profit organisation, controlled by trustees and answerable to Parliament through the Department for Work & Pensions. CAN currently contributes 6% of employees' gross earnings and these are charged to the Statement of Financial Activities in the period to which they relate.

**Short term debtors and creditors**

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

**Cash and cash equivalents**

Cash and cash equivalents comprises cash in hand and current balances with banks and other institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

**2. OTHER TRADING ACTIVITIES**

	<b>2019</b>	2018
	£	£
Recharges for administration	<u>6,224</u>	<u>1,997</u>

**3. INVESTMENT INCOME**

	<b>2019</b>	2018
	£	£
Deposit account interest	<u>770</u>	<u>638</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

4. INCOME FROM CHARITABLE ACTIVITIES

	Grant income £	Other income £	2019 Total activities £	2018 Total activities £
DEFRA	46,115	-	46,115	49,830
Northumberland Association of Local Councils	30,000	-	30,000	40,618
ISOS/RBS Rural Unemployment	15,185	-	15,185	15,381
Northern Gas Networks	9,000	-	9,000	25,027
Community Initiatives Officer	11,386	-	11,386	13,993
Getabout project / NCC	-	-	-	16,549
ACRE Smart Meter GB	-	-	-	4,150
Energy project sundry income	3,063	-	3,063	500
Community Housing Fund	66,899	-	66,899	66,001
Rural Unemployment Prudhoe ESF	-	-	-	14,995
Rural Unemployment Bellingham ESF	3,570	-	3,570	9,000
SEED Fund	-	-	-	9,494
Combat Isolation Fund	-	-	-	8,620
SSE & SGN	-	-	-	4,000
Core Legacy Fund	-	-	-	6,000
Bridge Project	65,044	-	65,044	-
Awards for all Energy Elf	9,749	-	9,749	-
NCC Warm Homes Fund	23,800	-	23,800	-
Smart Meter GB	3,200	-	3,200	-
OilCAN/EnergyCAN	-	13,649	13,649	12,543
Wingates	-	3,185	3,185	2,510
Rural Connect (NEEAL)	-	-	-	3,980
Haltwhistle Partnership	-	9,000	9,000	7,500
North East Comm Led Network	-	7,548	7,548	4,923
Empowering Communities	-	2,000	2,000	-
	<u>287,011</u>	<u>35,382</u>	<u>322,393</u>	<u>315,614</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Staff costs	49,551	9,416	58,967
Project costs	257,103	-	257,103
Premises and running costs	-	7,836	7,836
	<u>306,654</u>	<u>17,252</u>	<u>323,906</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	170,376	148,195
Project costs	136,278	91,150
	<u>306,654</u>	<u>239,345</u>

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Staff costs	2,329	7,087	9,416
Premises and running costs	<u>4,865</u>	<u>2,971</u>	<u>7,836</u>
	<u>7,194</u>	<u>10,058</u>	<u>17,252</u>

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

Other

	Staff costs £	Premises and running costs £	2019 Total activities £	2018 Total activities £
Training and conferences	401	-	401	727
Travel	1,928	-	1,928	2,596
Insurance	-	1,733	1,733	1,385
Telephone and postage	-	2,433	2,433	2,122
Printing and photocopying	-	1,193	1,193	1,215
Sundries	-	1,198	1,198	1,339
Office rental	-	6,144	6,144	6,144
Office equipment	-	3,589	3,589	829
Fees and subscriptions	-	4,613	4,613	4,533
Publicity	-	1,889	1,889	3,245
Recharge costs	-	(998)	(998)	(714)
Project allocation	-	(16,994)	(16,994)	(13,447)
Publications	-	65	65	-
	<u>2,329</u>	<u>4,865</u>	<u>7,194</u>	<u>9,974</u>

Governance costs

	Staff costs £	Premises and running costs £	2019 Total activities £	2018 Total activities £
Wages	7,087	-	7,087	7,178
Meetings and admin	-	1,951	1,951	1,713
Accountancy fees	-	1,020	1,020	920
	<u>7,087</u>	<u>2,971</u>	<u>10,058</u>	<u>9,811</u>

8. NET INCOME/(EXPENDITURE)

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

	2019 £	2018 £
Independent examiners fees	960	960
Key management remuneration	<u>42,456</u>	<u>34,742</u>

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**10. STAFF COSTS**

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

	<b>2019</b>	2018
Director	1	1
Staff	<u>6</u>	<u>6</u>
	<u>7</u>	<u>7</u>

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

**11. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 April 2018 and 31 March 2019	<u>4,800</u>
<b>DEPRECIATION</b>	
At 1 April 2018 and 31 March 2019	<u>4,800</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>-</u>
At 31 March 2018	<u>-</u>

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

	<b>2019</b>	2018
	£	£
Other debtors	<u>2,405</u>	<u>41,028</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019</b>	2018
	£	£
Liability to external organisations	51,478	39,648
Accrued expenses	13,952	9,626
Deferred income	<u>4,949</u>	<u>9,930</u>
	<u>70,379</u>	<u>59,204</u>



COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Current assets	231,252	16,026	247,278	230,306
Current liabilities	<u>(70,379)</u>	<u>-</u>	<u>(70,379)</u>	<u>(59,204)</u>
	<u>160,873</u>	<u>16,026</u>	<u>176,899</u>	<u>171,102</u>

15. MOVEMENT IN FUNDS

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

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

15. MOVEMENT IN FUNDS – continued

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

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

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted Funds</b>				
General fund	64,797	15,265	(2,087)	77,975
Redundancy fund	18,591	-	5,765	24,356
Projects funds	15,816	-	18,000	33,816
Sickness fund	8,300	-	350	8,650
Relocation fund	4,000	-	1,000	5,000
	111,504	15,265	23,028	149,797
<b>Restricted Funds</b>				
Energy Projects	-	28,432	(11,354)	17,078
Rural Unemployment Haltwhistle RBS ISOS/KARBON	-	2,981	(768)	2,213
Community Initiatives Officer	-	(23,528)	23,528	-
NALC	-	7,808	(6,324)	1,484
Getabout project (rural transport)	-	(778)	778	-
Community Housing Fund	-	22,450	(22,450)	-
ESF Rural Unemployment Prudhoe	-	2,578	(2,578)	-
ESF Rural Unemployment Bellingham / ESF	-	4,390	(3,860)	530
	-	44,333	(23,028)	21,305
<b>TOTAL FUNDS</b>	<u>111,504</u>	<u>59,598</u>	<u>-</u>	<u>171,102</u>

**COMMUNITY ACTION NORTHUMBERLAND**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,839	(76,574)	15,265
<b>Restricted funds</b>			
Energy Projects	57,791	(29,359)	28,432
Rural Unemployment Haltwhistle RBS ISOS/KARBON	15,381	(12,400)	2,981
Community Buildings Officer	13,993	(37,521)	(23,528)
NALC	40,618	(32,810)	7,808
Getabout project (rural transport)	16,549	(17,327)	(778)
Community Initiatives Officer	66,001	(43,551)	22,450
ESF Rural Unemployment Prudhoe	14,995	(12,417)	2,578
ESF Rural Unemployment Bellingham / ESF	9,000	(4,610)	4,390
	<u>234,328</u>	<u>(189,995)</u>	<u>44,333</u>
<b>TOTAL FUNDS</b>	<u>326,167</u>	<u>(266,569)</u>	<u>59,598</u>

**Designated funds**

A redundancy fund was established in 1995/96 in recognition of the need to provide for the possible costs, which could be incurred by the Charity, upon termination of employees' contracts of employment. A projects fund was created in 2001/02 for the initial support or extensions to special projects.

**Transfers between funds**

The net transfer from restricted to unrestricted funds takes into account the understanding from funders that an agreed and reasonable allocation is spent on necessary support, management and indirect costs

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

COMMUNITY ACTION NORTHUMBERLAND

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

17. FUNDS ADMINISTERED FOR EXTERNAL ORGANISATIONS

Funds received from external funders for and on behalf of other organisations. Not for the use of CAN activities or purposes. All decisions, allocations and distribution is decided by external organisations or panels.

	Income	Expenditure	Balance carried forward
Wingates Windfarm Community Fund	72,522	21,044	51,478
(management costs in CAN sundry income)			
Grants to small local groups	4,350	4,350	-
<b>Total liability to external organisations</b>			<b>51,478</b>

Analysed as:	Income	Expenditure	
Wingates Windfarm Community Fund - Infnis	<b>72,522</b>	<b>21,044</b>	
		698	Longhorsley PC
		800	Netherwitton Village Hall
		1,056	Longhorsley VHC
		624	St Giles Church Netherwitton
		3,350	Simonside Country Fair
		1,750	Stanton Broadband Assoc
		1,320	St Giles Church Netherwitton
		3,253	Longhorsley VHC
		368	Longhorsley Local History Society
		437	Wingates Village Institute
		1,970	Wingates Village Institute
		625	Cambo Wraparound
		(1,895)	Longhorsley VHC
		160	Longhorsley Local History Society
		1,500	Longhorsley Parish Council
			Longhorsley ST Helens C of E
		485	School
			Stationery /marketing/
		1,358	postage/meetings
		<u>3,185</u>	Administration of scheme CAN
		<b><u>21,044</u></b>	
Grants to small local groups	<b>4,350</b>	<b>4,350</b>	
The Joicey Trust	600	580	Alnwick CC
Sir James Knott Trust	750	730	Friends of Morpeth Floral Clock
Sir James Knott Trust	1,000	980	U Retreat CIC
The Joicey Trust	1,400	1,380	Warkworth CC
Sir James Knott Trust	600	580	Aspire to Believe
	-	100	Donation to CAN 100421
	<b><u>4,350</u></b>	<b><u>4,350</u></b>	

**COMMUNITY ACTION NORTHUMBERLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Community donations	5,639	7,918
<b>Other trading activities</b>		
Recharges for administration	6,224	1,997
<b>Investment income</b>		
Deposit account interest	770	638
<b>Charitable activities</b>		
DEFRA	46,115	49,830
Northumberland Association of Local Councils	30,000	40,618
OilCAN/EnergyCAN	13,649	12,543
Rural unemployment Haltwhistle	15,185	15,381
Wingates	3,185	2,510
Northern Gas Networks	9,000	25,027
Community Initiatives Officer	11,386	13,993
Getabout project / NCC	-	16,549
Rural Connect (NEEAL)	-	3,980
Haltwhistle Partnership	9,000	7,500
ACRE Smart Meter GB	-	4,150
Energy project sundry income	3,063	500
Community Housing Fund	66,899	66,001
ESF Rural Unemployment Prudhoe	-	14,995
ESF Rural Unemployment Bellingham	3,570	9,000
North East Comm Led Network	7,548	4,923
Seed Fund	-	9,494
Combat Isolation Fund	-	8,620
SSE & SGN	-	4,000
Core Legacy Fund	-	6,000
Empowering Communities	2,000	-
BBO / NCC	65,044	-
Energy Elf awards for all	9,749	-
Northumberland CC Warm Homes	23,800	-
Smart Meter GB	3,200	-
	<u>322,393</u>	<u>315,614</u>
<b>Total incoming resources</b>	<b>335,026</b>	<b>326,167</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	5,106	7,247
Administration	217	192
	<u>5,323</u>	<u>7,439</u>

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**COMMUNITY ACTION NORTHUMBERLAND**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
<b>Charitable activities</b>		
Wages	150,949	132,029
Social security	10,370	8,244
Pensions	9,057	7,922
Project costs	<u>136,278</u>	<u>91,150</u>
	<b>306,654</b>	<b>239,345</b>
<b>Support costs</b>		
<b>Other</b>		
Insurance	1,733	1,385
Telephone and postage	2,433	2,122
Printing and photocopying	1,193	1,215
Sundries	1,198	1,339
Office rental	6,144	6,144
Office equipment	3,589	829
Fees and subscriptions	4,613	4,533
Training and conferences	401	727
Travel	1,928	2,596
Publicity	1,889	3,245
Recharge costs	(998)	(714)
Project allocation	<u>(16,994)</u>	<u>(13,447)</u>
Publications	<u>65</u>	<u>-</u>
	<b>7,194</b>	<b>9,974</b>
<b>Governance costs</b>		
Wages	7,087	7,178
Meetings and admin	1,951	1,713
Accountancy fees	<u>1,020</u>	<u>920</u>
	<b>10,058</b>	<b>9,811</b>
<b>Total resources expended</b>	<b>329,229</b>	<b>266,569</b>
	<hr/>	<hr/>
<b>Net income</b>	<b><u>5,797</u></b>	<b><u>59,598</u></b>

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