

The Board of Trustees
Community Action Derby Limited
4 Charnwood Street
Derby
DE1 2GT

WT\AM\C591\AUDIT.46

13 December 2023

Dear Sirs

**Community Action Derby Limited
Financial Statements for the Year Ended 31 March 2023**

The Financial Statements have been completed following our meeting and include all the final adjustments as we discussed but if there are any further points requiring clarification please do not hesitate to contact me.

The documents required to be formally signed and dated are detailed in the table below and follow on from this letter. By e-signing this combined document through the portal, you are confirming your acceptance, approval and formal sign off for each of the following individual documents without exception:

Document
Accounts for board approval
Accounts for Registrar
Management Report of the Auditors Incorporating the Management letter and Letter of Representation
Corporation Tax return CT600

Post Balance Sheet and Post Audit Information

The directors and the auditors are required to consider, and take account of if applicable, all events up to the date of signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements. Accordingly, under ISA 560 Bates Weston Audit Ltd require sight of the latest management accounts and minutes or correspondence that may be relevant to our audit.

Community Action Derby Limited

13 December 2023

Company Taxation

In due course a copy of the Financial Statements and CT600 will be forwarded to HM Revenue & Customs ("HMRC") together with our notes and computations. The Corporation Tax Return indicates that there is no Corporation Tax liability.

Finally it is now appropriate to bring our charges up to date and accordingly I send our invoices for your kind attention.

We regret that final certified accounts cannot be released or filed at Companies House until Bates Weston Audit Ltd have received all the signed documentation including such post balance sheet information they consider adequate for our audit opinion.

Delay in returning all the documents above may involve extra audit work and consequently further fees.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Wayne Thomas', written over a light blue horizontal line.

**Wayne Thomas
For and on behalf of
Bates Weston LLP**

Encs

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

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COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	J Smale R Shaikh (resigned 5 October 2022) R G Khumalo M T Mudzamiri (resigned 11 April 2022) R Manship (resigned 24 April 2023) P J Rickerby (resigned 5 November 2022) M Vernon M Newey S Walia R Dale I Baqui C Wright (resigned 19 September 2023) G Sweeney H Latham (resigned 1 November 2022) A Afzal S Martin (appointed 5 October 2022) C Stewart (appointed 5 October 2022) B Rhule (appointed 5 October 2022) S Barradell (appointed 19 September 2023)
Company registered number	02994798
Charity registered number	1043482
Registered office	30 Charnwood Street Derby DE1 2GU
Observers	N Peatfield D Lind
Company secretary	Kim Harper
Chief executive officer	Kim Harper
Independent auditors	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ
Bankers	Lloyds Bank 31-33 St Peters Street Derby DE1 2AA

COMMUNITY ACTION DERBY LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CHARITABLE OBJECTS

Our charitable objects are:

- To promote any charitable purposes for the benefit of the community in the city of Derby and neighbourhood and, in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness;
- To promote and organise co-operation in the achievement of the above purposes;
- The provision, maintenance or improvement of a public park or other amenity in the vicinity of a landfill site, where it is for the protection of the environment.

PUBLIC BENEFIT

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the organisation's aims and objectives and in planning activities, and have complied with the Charities Act 2011.

Our main beneficiaries are voluntary, community and social enterprise (VCSE) organisations and, indirectly, their beneficiaries. Some of our activities also directly benefit individuals such as those engaging with our employability projects, social prescribing link workers or those using the Volunteer Centre service to find volunteering.

All our charitable activities deliver against 5 main strategic aims which are:

- To identify the needs of the VCSE sector and use this information to facilitate change
- To build the capacity of VCSE groups to be more effective
- To empower the sector to work together better
- To ensure policy decisions are informed by the VCSE sector's views
- To ensure accountable representation of the sector in the city

Through our wide VCSE sector membership we are able to engage, bring together and facilitate meaningful communication with diverse groups, to identify their needs and those of their beneficiaries. The organisations uses this information to bring about positive change, for individuals and communities in Derby and beyond.

The public benefits that flow from our charitable objects, strategic aims and activities include:

- identifying priorities and needs within communities, then working with VCSE organisations to build capacity, supporting the development of new groups and services, securing additional resources, or increasing the quantity or quality of activities or support available. This leads in turn to improvements in beneficiaries' physical and emotional well-being and quality of life, as well as more resilient and cohesive communities.
- By ensuring the voices and views of diverse VCSE organisations are heard by policy makers, better decisions are made and better-quality public services are developed and delivered which more effectively meet the physical, emotional, social and spiritual needs of all sectors of the community.
- By encouraging the VCSE sector to work better together, and facilitating collaboration, resources are used more effectively, and learning and skills are shared resulting in better, more joined-up delivery of services to beneficiaries. The need and potential for partnership working has never been more evident, working together to tackle the challenges presented by the current cost of living crisis.
- We also deliver services which directly improve the wellbeing, skills, life chances and quality of life of individuals by involving them in positive community activities. We do this by connecting them with support, social activities, training, advice, or opportunities to participate in formal or informal volunteering. The volunteers and those that participate add value and capacity to the voluntary and community sector and the communities of geography and interest that they are operating within.

Our activities during the year 2022/2023 are described in the report below.

The public benefits identified above are evidenced through:

- Reports on performance and levels of service, which detail the number and nature of interventions and the

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

outcomes arising from this.

- Feedback from those who use our services, including case studies, evaluation of personal benefits/outcomes and quality of service.
- Feedback from VCSE organisations on the difference that our interventions have made to their service delivery, outcomes and the difference made to local communities.

We have not identified any private benefits other than those incidental to the furtherance of our charitable purposes. Nor have we identified any harm arising from our purposes.

ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

CA has operated during the year supporting the sector and Derby's communities. The focus has been on recovery and working with the VCSE to attract investment and resource for its communities, whilst planning for the longer term and sustainability.

1. Community Response

The fundamental approach has not changed.

- To work in partnership with its members, a wide range of VCSE partners across the city and county, Derby City Council, Health and other public sector colleagues across the city, to ensure a coordinated and integrated response across all sectors that supports communities in Derby.
- In developing programmes and approaches, planning for the long term, building resilience that will support post-pandemic recovery, and support communities in the cost of living crisis.

CA has continued to take an inclusive approach, encouraging partnerships. It has continued to lead in supporting Derby's community with a coordinated cost of living approach, hosting a dedicated web page as well as phone line to draw referrals and partners together to meet community need. It has supported locally based partnerships and resources to those in need of check in and chat, foodbank access or advice and guidance.

2. Alliance Development

The organisation has continued to focus on partnerships and supported the sector and partners to work together to achieve good outcomes in Derby. The Alliances and forums that have emerged based on local need, information and community continue to grow and explore collaboration opportunities, promoting positive working toward shared outcomes and goals and include

- Faith Forum/ Alliance
- Food 4 Thought (Food Network Alliance) – now independent organisation
- Information and Advice Alliance
- Youth Alliance

3. Building the capacity of VCSE organisations

VCSE organisations of all sizes continue to grapple with the impact of the pandemic and now the continuing cost of living crisis. CA has supported.

- 112 organisations with one-to-one support on a range of subjects including governance, advice and support.
- Organised partnerships, networks and events that the sector and statutory colleagues were able to access and form partnerships, collaborations or received information pertinent to them. These were attended by 147 separate organisations.
- Managing and supporting the sector to access small grants has continued in year and one example of this work is – The Warm Welcome Expression of Interest, this was supported by CA and funded 61 locally based assets, which received funding totalling £237,000 to support over 32,000 individuals with a hot drink

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

and food in their communities.

- Maintained its directory, website and a significant social media presence distilling news, information, and guidance. Developing a Cost of Living approach, with support for organisations and Derby's community, receiving around 30,000 hits per month. At year end CA had 2808 followers on twitter and the Facebook page has approaching over 2000 followers.
- Delivering two Volunteer Action Pass (VAP) courses. The training package for volunteers currently has six core modules for volunteers to complete - including Volunteer Know How, Customer Service, Communication & Conflict Resolution, Equality, Diversity & GDPR, Safeguarding, Disability Awareness and First Aid. The training is free to access for volunteers and delivered with partners from the voluntary, community and public sector, the aim is to upskill and empower volunteers by providing a quality training package that can be applied to any voluntary or paid role.

4. Health Support

Social Prescribing Link Workers

CA receive NHS grant funding via Derby City North Primary Care Network and Derby City South Primary Care Network to employ and manage a team of 11 Social Prescribing Link Workers. These roles support a caseload of patients with non-clinical needs referred by the PCN, connecting them with community-based support and activities which benefit their health and wellbeing.

5. Wider Strategic Projects

Community Action also played a wider strategic role as an active member of various statutory partnerships Derbyshire wide and within the city. It has been active in the city's strategic partnership structures and boards – developing policy and approaches with statutory partners and our community members via supported partnerships including the Stronger Communities Board and Derby Health Inequalities partnership.

The charity also supported, was involved with or managed a number of regional, sub-regional and local projects and initiatives:

- Sector lead for an innovation pilot and Mental Health Collaboration via the National Health Service England (NHSE) mental Health transformation and collaborations
- Continuing development and Co - lead for Derby Health Inequality Partnership (DHIP) working closely with Public Health and communities to ensure community voices in Derby are heard and driving service planning to reduce inequality. DHIP is a group of professionals and community leaders who have come together to improve the health inequalities within Derby.
- Working proactively with the Integrated Care System and Place Alliances. CA are active participants in the VCSE Alliance, which will be a statutory part of the ICS Board delivery and recognises the significant role the sector has to play in stronger communities and prevention.

HOW HAVE OUR ACTIVITIES DURING THE YEAR CONTRIBUTED TO OUR 5 STRATEGIC AIMS?

Our activities have continued to sit within our organisation's long term strategic aims, which are:

(i) To identify the needs of the VCSE sector and use this information to facilitate change

Through our connections with a wide range of local VCSE organisations (over 1,300 groups on our current database and more than 900 members. CA has delivered events, training, resources, and its survey to ascertain the needs of the sector and to enable it to plan its provision to meet these needs. It has worked proactively with its partners and is working with a wide range of community groups, and venues, faith groups, and community leaders, to make sure that the needs of those who were most vulnerable, most affected by pre-existing inequalities, and most at risk, were explored and met in ways that were appropriate and effective.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

(ii) To build the capacity of VCSE groups to be more effective

Support to front line groups and organisations has continued, advice, information, direct support and resources have been secured or delivered to meet VCSE needs. Demand continues to grow for support and levels of need impacting on the sector are increasing. By continuing to offer information and support, including the dissemination of additional resources, be these via grants or contracts CA has been actively investing to support our locally based VCSE

(iii) To empower the sector to work together better

We continue to take a partnership based approach, building alliances within and across sectors to enable a robust and comprehensive collective strategy to be developed in Derby, the sector working together has enabled innovative solutions and partnerships to develop to meet identified priorities and needs.

(iv) To ensure policy decisions are informed by the VCSE sector's views

CA continues to have excellent and far reaching relationships between the VCSE in the city and its public sector partners. We are involved with broad agendas such as social prescribing as both a local host and strategic partner, ensuring informed grassroots intelligence is used to influence locally and (through our wider partnerships and projects) regional and national policy.

(v) To ensure accountable representation of the sector in the city

Our VCSE Alliance model is embedded within the emerging local strategic partnership structures in Derby City, engaging a wide and diverse of VCSE organisations. We continue to work similarly to embed the VCSE in the city within the new health structures as an equal partner.

FUTURE PLANS

Moving forward from a pandemic focused response CA has been working to extend its reach to a sector that was still reopening, responding to the cost-of-living crisis, and aiming to ensure that the sector is able to access funds, resources and partnerships that will support its work.

To respond to member's needs, CA will continue to prioritise funding news, information, and support, as well as the grants and collective partnership and resource opportunities that it has been able to support the sector to access.

The volunteer brokerage and reach will be essential to sustain, investing in team Kinetic and building on links to business to support corporate and social responsibility agendas.

The sector highly values events, and so organising regular face to face and networking opportunities for the sector in Derby will continue to be a priority.

A new CRM system is being investigated and the organisation is keen to ensure that it maximises intelligence and insight to support members and the breadth of work it undertakes in the coming year.

The organisation will continue to work with and support the sector to engage with statutory bodies, to provide and enhance sector and community voice in strategic and service delivery planning,

FINANCIAL REVIEW

The charity's income, expenditure and activities further increased during the year, largely supporting Derby City Council in the delivery of various projects as a result of the cost-of-living crisis. The holiday activities funding has

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

increased by a further £300k compared to the previous financial year. We also have a new project relating to the wellbeing of Derby residents which is funded by the NHS with an income of just over half a million for the year. We also continued acting as the coordinating body and grant holder for a number of partnerships and alliances of organisations working together to ensure a robust and joined-up delivery of services to the sector.

Principle funding sources

Income during the year increased compared with the previous year from £2,527,152 to £3,887,912. This included ongoing funding from Derby & Derbyshire CCG for our infrastructure support work as well as new contracts with the NHS for the Derby Wellbeing project and various new projects funded by Derby City Council to support the cost of living crisis across the city.

How expenditure has supported the key objectives of the charity

Expenditure for charitable activities likewise increased significantly from £2,463,681 in the previous year to £3,752,599. The cost of staffing to deliver charitable objectives remains the largest expenditure item with staffing costs of £893,040 and bought in labour costs of £136,023, totalling £1,029,063, which represents 27% of total expenditure. £2,370,590 was paid out directly to other voluntary and community organisations either as small grants funds or to support their activities as delivery partners in programmes and activities for which the Community Action was the lead coordinating body.

Investment powers, policy and performance

The trustees' investment powers are governed by the Memorandum and Articles of Association, which permits the charity's funds to be invested in, or on such investments, securities or property as may be thought fit. The main assets of the charity are the two properties on Charnwood Street. The charities operations are mainly delivered from the City Centre Hub at Shot Tower and No 31 Charnwood street, with the administrative functions run from No 30 Charnwood Street.

Policy on financial reserves

It is the considered view of the trustees that it is necessary and in the best interests of the charity to maintain a fund of free, unrestricted reserves at a level sufficient to enable the organisation in the short term to maintain ongoing services and enable financial commitments to be fulfilled. The level of reserves is reviewed and agreed by the trustees annually. We keep free reserves of between 3 and 6 months running costs.

Disclosure of information to auditors

Each of the persons who are Trustees at the time of when this Trustees' report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware.
- Trustees have taken all steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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

.....
R G Khumalo

.....
M Newey

Date:

COMMUNITY ACTION DERBY LTD
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its 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 its behalf by:

.....
R G Khumalo
(Chair of Trustees)
Date:

COMMUNITY ACTION DERBY LTD
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY ACTION DERBY LTD

Opinion

We have audited the financial statements of Community Action Derby Ltd (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY ACTION DERBY LTD
(CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry in which it operates, we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011. Audit procedures performed by the engagement team included:

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY ACTION DERBY LTD
(CONTINUED)

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Wayne Thomas ACA (Senior Statutory Auditor)

for and on behalf of

Bates Weston Audit Ltd

Statutory Auditors

Chartered Accountants

The Mills

Canal Street

Derby

DE1 2RJ

Date:

COMMUNITY ACTION DERBY LTD
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grants and donations	3	-	3,882,662	3,882,662	2,504,084
Other trading activities	4	5,250	-	5,250	23,068
Total income		<u>5,250</u>	<u>3,882,662</u>	<u>3,887,912</u>	<u>2,527,152</u>
Expenditure on:					
Charitable activities	6	348,471	3,404,128	3,752,599	2,463,681
Total expenditure		<u>348,471</u>	<u>3,404,128</u>	<u>3,752,599</u>	<u>2,463,681</u>
Net (expenditure)/income before net gains on investments		<u>(343,221)</u>	<u>478,534</u>	<u>135,313</u>	<u>63,471</u>
Net gains on investments		-	-	-	56,419
Net (expenditure)/income		<u>(343,221)</u>	<u>478,534</u>	<u>135,313</u>	<u>119,890</u>
Transfers between funds	16	433,181	(433,181)	-	-
Net movement in funds before other recognised gains		<u>89,960</u>	<u>45,353</u>	<u>135,313</u>	<u>119,890</u>
Other recognised gains:					
Gains on revaluation of fixed assets		-	-	-	299,500
Actuarial gains/(losses) on defined benefit pension schemes		273	-	273	34,367
Net movement in funds		<u>90,233</u>	<u>45,353</u>	<u>135,586</u>	<u>453,757</u>
Reconciliation of funds:					
Total funds brought forward		809,543	791,234	1,600,777	1,147,020
Net movement in funds		90,233	45,353	135,586	453,757
Total funds carried forward		<u><u>899,776</u></u>	<u><u>836,587</u></u>	<u><u>1,736,363</u></u>	<u><u>1,600,777</u></u>

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

The notes on pages 14 to 31 form part of these financial statements.

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REGISTERED NUMBER: 02994798

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	602,841	321,436
Investment property	12	-	300,000
		602,841	621,436
Current assets			
Debtors	13	240,810	88,924
Cash at bank and in hand		1,174,081	1,154,329
		1,414,891	1,243,253
Creditors: amounts falling due within one year	14	(169,339)	(134,830)
		1,245,552	1,108,423
Net current assets		1,245,552	1,108,423
Total assets less current liabilities		1,848,393	1,729,859
Creditors: amounts falling due after more than one year	15	(101,807)	(113,047)
Defined benefit pension scheme liability	22	(10,223)	(16,035)
		1,736,363	1,600,777
Total net assets		1,736,363	1,600,777
Charity funds			
Restricted funds	16	836,587	791,234
Unrestricted funds	16	899,776	809,543
		1,736,363	1,600,777
Total funds		1,736,363	1,600,777

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:

.....
R G Khumalo
 (Chair of Trustees)
 Date:

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash provided in operating activities	30,814	172,666
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(7,362)
Proceeds from sale of investment property	-	367,026
	<hr/>	<hr/>
Net cash provided by investing activities	-	359,664
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(11,062)	(63,385)
	<hr/>	<hr/>
Net cash used in financing activities	(11,062)	(63,385)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	19,752	468,945
Cash and cash equivalents at the beginning of the year	1,154,329	685,384
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,174,081	1,154,329
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 31 form part of these financial statements

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Community Action Derby Limited is a company limited by guarantee not having a share capital. In the event of a winding up of the company every member agrees to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

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. All income is shown gross.

Revenue grants are included in the SOFA when receivable, except when the donors specify that they must be used in future accounting periods, in which case they are deferred. Capital grants in relation to specific fixed asset acquisitions are credited to the SOFA when receivable.

Investment income is credited to the SOFA when received. Unrealised and realised gains and losses are included in the SOFA in the period in which the gain or loss is made.

2.3 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs not directly attributed to particular headings have been allocated to activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the charity's compliance with constitutional and statutory requirements.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	-	2.5%
Motor vehicles	-	25 - 33%
Office Equipment	-	10 - 25%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.5 Investment Properties

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in the SOFA.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount.

2.7 Liabilities

Liabilities and provisions 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.

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Pensions

The charity participates in The Pensions Trust Growth Plan, a multi-employer defined benefits scheme, the assets of which are held separately from those of the charity in an independent administered fund.

Normal contributions are charged to the SOFA in the period in which they are payable to the scheme.

The pension liability is the responsibility of The Pensions Trust which has identified the assets/liabilities of the scheme that are attributable to the charity. The pension surplus/(deficit) is calculated based on the net present value of future deficit payments over a set term which is currently 10 years as required by FRS102.

The unwinding of the discount is treated as an interest expense within the SOFA and gains/losses on re-measurement of the surplus/deficit are shown in the SOFA under other recognised gains and losses.

2.9 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.

The revaluation reserve relates to the revaluation surplus on freehold properties carried at market value.

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from grants and donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	-	124,705	124,705	60,949
Grants	-	3,650,859	3,650,859	2,305,843
Contract income	-	107,098	107,098	137,292
	-	3,882,662	3,882,662	2,504,084
<i>Total 2022</i>	<i>16,357</i>	<i>2,487,727</i>	<i>2,504,084</i>	

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Room hire and general services income	5,250	-	5,250	21,568
Other income	-	-	-	1,500
	5,250	-	5,250	23,068
<i>Total 2022</i>	<i>21,568</i>	<i>1,500</i>	<i>23,068</i>	

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Core Services. Alliances & Policy Work	2,370,590	2,370,590	1,371,369
<i>Total 2022</i>	<u>1,371,369</u>	<u>1,371,369</u>	

Grants have been paid out in order to facilitate the delivery of the Holiday Activity and Food programme (HAF). The aim of the programme was to:

- eat more healthily over the school holidays
- be more active during the school holidays
- take part in engaging and enriching activities which support the development of resilience, character and wellbeing along with their wider educational attainment
- be safe and not be socially isolated
- have a greater knowledge of health and nutrition
- be more engaged with school and other local services

Amounts over £50,000 to institutions have been disclosed individually below:

Community One - £166,020
Genius Tuition - £99,889
Peartree Playscheme Derby - £58,359
Premier Education - £74,144
Baby People Ltd - £50,000

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Core Services, Alliances & Policy Work	348,471	3,303,024	3,651,495	2,243,963
Contract Delivery	-	101,104	101,104	219,718
	<u>348,471</u>	<u>3,404,128</u>	<u>3,752,599</u>	<u>2,463,681</u>
<i>Total 2022</i>	<u>176,882</u>	<u>2,286,799</u>	<u>2,463,681</u>	

COMMUNITY ACTION DERBY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Core Services, Alliances & Policy Work	960,086	2,370,590	320,819	3,651,495	2,243,963
Contract Delivery	101,104	-	-	101,104	219,718
	<u>1,061,190</u>	<u>2,370,590</u>	<u>320,819</u>	<u>3,752,599</u>	<u>2,463,681</u>
<i>Total 2022</i>	<u><u>847,307</u></u>	<u><u>1,371,369</u></u>	<u><u>245,005</u></u>	<u><u>2,463,681</u></u>	

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	218,280	130,187
Depreciation	15,950	44,529
Pension interest expense	303	368
Premises costs	46,505	20,254
Office running costs	39,781	35,569
Central office functions	-	14,098
	<u><u>320,819</u></u>	<u><u>245,005</u></u>

COMMUNITY ACTION DERBY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £4,750 (2022 - £4,500).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	770,999	645,610
Social security costs	72,972	55,328
Contribution to defined contribution pension schemes	49,069	28,088
	<u>893,040</u>	<u>729,026</u>

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

	2023	2022
	No.	No.
Number of administrative staff	28	25
Number of management staff	3	3
	<u>31</u>	<u>28</u>

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

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Deputy Chief Executives. The total employment benefits of the key management personnel were £91,867 (2022: £122,525).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

COMMUNITY ACTION DERBY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Freehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	315,000	26,558	47,736	389,294
Disposals	-	(17,940)	-	(17,940)
Transfers between classes	300,000	-	-	300,000
At 31 March 2023	<u>615,000</u>	<u>8,618</u>	<u>47,736</u>	<u>671,354</u>
Depreciation				
At 1 April 2022	7,875	12,247	47,736	67,858
Charge for the year	7,875	8,074	-	15,949
On disposals	-	(15,294)	-	(15,294)
At 31 March 2023	<u>15,750</u>	<u>5,027</u>	<u>47,736</u>	<u>68,513</u>
Net book value				
At 31 March 2023	<u>599,250</u>	<u>3,591</u>	-	<u>602,841</u>
At 31 March 2022	<u>307,125</u>	<u>14,311</u>	-	<u>321,436</u>

The land and buildings was subject to an independent, professional valuation on 10 May 2022. The valuation was undertaken by Salloway Property Consultants on the basis of open market value in accordance with the Appraisal and Valuation Manual of the Royal Institute of Chartered Surveyors.

The historic cost equivalent of land and buildings at 31 March 2023 is £719,123 (2022: £719,123) with a carrying value of £431,474 (2022: £449,452).

12. Investment property

	£
At 1 April 2022	300,000
Transfers between classes	(300,000)
At 31 March 2023	<u>-</u>

The investment property previously rented out to a third party is now used by the charity only.

COMMUNITY ACTION DERBY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Investment property (continued)

Accordingly, the property has been reclassified to freehold property within tangible fixed assets.

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	230,523	86,142
Prepayments and accrued income	10,287	2,782
	240,810	88,924
	240,810	88,924

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loans	12,732	12,554
Trade creditors	29,909	13,235
Other taxation and social security	20,035	12,142
Other creditors	7,432	6,798
Accruals and deferred income	99,231	90,101
	169,339	134,830
	169,339	134,830

	2023 £	2022 £
Deferred income at 1 April 2022	85,376	219,352
Resources deferred during the year	85,735	85,376
Amounts released from previous periods	(85,376)	(219,352)
	85,735	85,376
	85,735	85,376

Deferred income relates to grant income received where funders had specified conditions on the spend period.

COMMUNITY ACTION DERBY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans	<u>101,807</u>	<u>113,047</u>

Lloyds Bank Plc hold a 1st legal charge over the freehold and investment properties in relation to the loans disclosed above.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General Funds	741,356	5,250	(348,168)	427,339	-	825,777
Pension reserve	(16,035)	-	(303)	5,842	273	(10,223)
Fair value reserve	60,769	-	-	-	-	60,769
Revaluation reserve	23,453	-	-	-	-	23,453
	<u>809,543</u>	<u>5,250</u>	<u>(348,471)</u>	<u>433,181</u>	<u>273</u>	<u>899,776</u>

Transfers have been made from the revaluation reserve in respect of Investment properties disposed of during the year. Additionally, transfers have been made to reverse previous impairment of property values within general funds.

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Restricted funds						
Core services inc. policy work	76,442	1,203,751	(722,113)	(92,114)	-	465,966
Capital grants	145,543	-	-	(145,543)	-	-
Other project delivery	-	-	-	-	-	-

COMMUNITY ACTION DERBY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Food 4 Thought Alliance	186,434	142,930	(282,342)	-	-	47,022
COVID-19 Food parcels & Staff Support	-	-	-	-	-	-
Test and Trace Service Support	-	-	-	-	-	-
HAF Project	139,753	1,402,266	(1,462,763)	(29,394)	-	49,862
Youth Alliance	40,657	341,770	(163,731)	(31,227)	-	187,469
Social Prescribing	-	243,674	(215,575)	(28,099)	-	-
CCG Infrastructure/Signposting	299	105,866	(71,637)	(34,528)	-	-
Poverty Commission	85,750	50,000	(49,928)	(9,000)	-	76,822
NASP	2,951	97,731	(85,204)	(15,478)	-	-
Health inequalities	89,500	500	(80,823)	(9,177)	-	-
Household Support Fund	12,270	256,674	(249,898)	(18,621)	-	425
CCEP Test & Trace	-	-	-	-	-	-
Covid Recovery Fund	11,635	37,500	(20,114)	(20,000)	-	9,021
	<u>791,234</u>	<u>3,882,662</u>	<u>(3,404,128)</u>	<u>(433,181)</u>	<u>-</u>	<u>836,587</u>
Total of funds	<u><u>1,600,777</u></u>	<u><u>3,887,912</u></u>	<u><u>(3,752,599)</u></u>	<u><u>-</u></u>	<u><u>273</u></u>	<u><u>1,736,363</u></u>

COMMUNITY ACTION DERBY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds (continued)

Core services inc. policy work is core volunteer support and community sector organisation set up alongside other assistance. This works alongside CCG Infrastructure/Signposting.

The capital grants fund represented funding received in 2007 in relation to the buildings classified within fixed assets. Under the terms of the agreement the properties had to be held without sale for a period of 15 years and so the fund was restricted on that basis. The 15 year period elapsed in December 2022 and accordingly a transfer to unrestricted general funds has been recognised to leave no balance carried forwards on the capital grant fund as at the year end.

Food 4 Thought Alliance funding provides for ongoing support, development and staffing of the Food Alliance over the next 2 years as the Alliance looks to becoming self-sustaining. Funds donated to the Alliance have been carried forward to support the purchase of food supplies in 2021/22.

COVID-19 Food parcels and staff support relates the ongoing provision of emergency food parcels and the related staffing costs of distribution and administration.

Test and Trace Service Support relates to CA's role within the Derby Community Hub – including staffing and equipment in support of the Good Neighbour scheme.

HAF project - To administer an Expression of Interest process on behalf of the Council to support the Holiday Activity and Food (HAF) programme for Derby city, which is a Department for Education nationwide initiative to support children eligible for free school meals. The Recipient will engage with a wide network of community-based and private organisations, including existing holiday care providers, schools, sports coaching organisations, creative and performing arts providers etc, to facilitate a HAF Programme. The Recipient will use the Grant to provide grants to HAF programme providers, will monitor and quality assure HAF programme placements and provide feedback to the Council against the KPI criteria outlined by the Department for Education.

Youth Alliance - A sub-group of the Stronger Communities Board and is a collaboration of organisations that have been formed to help develop the youth sector and best support young people in Derby City. It is a partnership between several Voluntary, Community and Social Enterprise (VCSE) organisations and is supported by a number of statutory and non-statutory groups. The Alliance is led by the VCSE sector, Community Action Derby hold the vanguard role with representation from several other organisations.

The Social Prescribers (SP) job is to connect patients to other services and organisations that might benefit the patient without involving medical intervention. Each patient is referred through the GP or another referral path. SP' only take on patients over the age of 18 but they can indirectly help younger people if they have carers which have gone through the referral process.

CCG Infrastructure / Signposting - Voluntary and community sector organisations are supported through Volunteer brokerish and management, assistance with policies in order to contribute towards the objectives of Derby and Derbyshire CCG.

Poverty Commission - To provide support to councils towards expenditure lawfully incurred or to be incurred in relation to the mitigation against and management of local outbreaks of coronavirus (COVID-19). The specific public health activities that can be funded from the COMF are left to the judgement of LAs in conjunction with their directors of public health.

NASP - The Thriving Communities Development Programme aims to help local voluntary, community and social enterprise (VCSE) groups provide innovative support for communities most impacted by COVID across England. To deliver the regional programme in the Midlands – training and networking opportunities and development support for VCSE organisations. Again this is a contract but

COMMUNITY ACTION DERBY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds (continued)

managed/monitored like a grant by the lead organisation (NASP) as it is paid upfront and budget/delivery plan for activities submitted by us (there are not specific costed outputs).

Health inequalities - To provide resource and infrastructure cost for the delivery and management of areas with health inequalities. The main work has been to assist with the vaccine project and look at other areas of development as a result of the founded inequalities.

Household Support Fund - To provide support to councils towards expenditure lawfully incurred or to be incurred in relation to the mitigation against and management of local outbreaks of coronavirus (COVID-19). The specific public health activities that can be funded from the COMF are left to the judgement of LAs in conjunction with their directors of public health.

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds						
General Funds	365,427	37,925	(176,514)	458,117	56,401	741,356
Pension reserve	(66,985)	-	(368)	16,933	34,385	(16,035)
Fair value reserve	-	-	-	60,769	-	60,769
Revaluation reserve	65,751	-	-	(341,798)	299,500	23,453
	<u>364,193</u>	<u>37,925</u>	<u>(176,882)</u>	<u>194,021</u>	<u>390,286</u>	<u>809,543</u>
Restricted funds						
Core services inc. policy work	104,139	238,264	(322,123)	56,162	-	76,442
Capital grants	185,719	-	(2,037)	(38,139)	-	145,543
Other project delivery	1,356	-	(1,356)	-	-	-
Food 4 Thought Alliance	327,266	60,949	(271,948)	70,167	-	186,434
COVID-19 Food parcels & Staff Support	70,167	-	-	(70,167)	-	-
Test and Trace Service Support	94,180	-	-	(94,180)	-	-

COMMUNITY ACTION DERBY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
HAF Project	-	1,118,345	(919,930)	(58,662)	-	139,753
Youth Alliance	-	209,992	(157,335)	(12,000)	-	40,657
Social Prescribing	-	148,644	(128,476)	(20,168)	-	-
CCG Infrastructure/Si gnposting	-	104,097	(92,306)	(11,492)	-	299
Poverty Commission	-	100,000	(14,250)	-	-	85,750
NASP	-	97,388	(79,400)	(15,037)	-	2,951
Health inequalities	-	90,000	(500)	-	-	89,500
Household Support Fund	-	70,000	(57,730)	-	-	12,270
CCEP Test & Trace	-	38,268	(37,763)	(505)	-	-
Covid Recovery Fund	-	213,280	(201,645)	-	-	11,635
	<u>782,827</u>	<u>2,489,227</u>	<u>(2,286,799)</u>	<u>(194,021)</u>	<u>-</u>	<u>791,234</u>
	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
Total of funds	<u>1,147,020</u>	<u>2,527,152</u>	<u>(2,463,681)</u>	<u>-</u>	<u>390,286</u>	<u>1,600,777</u>

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	809,543	5,250	(348,471)	433,181	273	899,776
Restricted funds	791,234	3,882,662	(3,404,128)	(433,181)	-	836,587
	<u>1,600,777</u>	<u>3,887,912</u>	<u>(3,752,599)</u>	<u>-</u>	<u>273</u>	<u>1,736,363</u>

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
General funds	364,193	37,925	(176,882)	194,021	390,286	809,543
Restricted funds	782,827	2,489,227	(2,286,799)	(194,021)	-	791,234
	<u>1,147,020</u>	<u>2,527,152</u>	<u>(2,463,681)</u>	<u>-</u>	<u>390,286</u>	<u>1,600,777</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	602,841	-	602,841
Current assets	492,569	922,322	1,414,891
Creditors due within one year	(83,604)	(85,735)	(169,339)
Creditors due in more than one year	(101,807)	-	(101,807)
Provisions for liabilities and charges	(10,223)	-	(10,223)
Total	<u>899,776</u>	<u>836,587</u>	<u>1,736,363</u>

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	270,507	50,929	321,436
Investment property	205,386	94,614	300,000
Current assets	512,186	731,067	1,243,253
Creditors due within one year	(49,454)	(85,376)	(134,830)
Creditors due in more than one year	(113,047)	-	(113,047)
Provisions for liabilities and charges	(16,035)	-	(16,035)
Total	<u>809,543</u>	<u>791,234</u>	<u>1,600,777</u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	135,313	119,890
Adjustments for:		
Depreciation charges	15,949	44,755
Actuarial Gains/(losses) on pension scheme liability	273	34,385
Loss/(profit) on the sale of fixed assets	2,646	(56,419)
Movement in debtors	(151,886)	273,884
Movement in creditors	34,331	(192,879)
Movement in pension liability	(5,812)	(50,950)
Net cash provided by operating activities	<u>30,814</u>	<u>172,666</u>

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,174,081	1,154,329
Total cash and cash equivalents	1,174,081	1,154,329

21. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,154,329	19,752	1,174,081
Debt due within 1 year	(12,554)	(178)	(12,732)
Debt due after 1 year	(113,047)	11,240	(101,807)
	1,028,728	30,814	1,059,542

22. Pension commitments

Community Action Derby Limited participates in The Pensions Trust Growth Plan (the Scheme), which is a Group Pension scheme for employees of Community Action Derby Limited.

The Trustee commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to address the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The last formal valuation of the Scheme was performed as at 30 September 2020 by a professionally qualified Actuary using the Section 75 buy-out valuation basis. The market value of the Scheme's assets at the valuation date was £800.3 million. The valuation revealed the value of liabilities of £831.9 million and a Scheme deficit of £31.6 million.

The trustees have made a provision at 31 March 2023 in the accounts, based on the discounted net present value of future deficit payments over the next 4 years in the amount of £10,223 (2022: £16,035).

The pension charge relating to the above Scheme for the year was £5,842 (2022: £16,951).

The recovery plan for the Scheme aims to eliminate the deficit via a combination of additional contributions from the employer and investment returns over a further period of 3 years. The additional contributions required are £3,312,000 per annum commencing from 1 April 2022 for the remaining 3 year period of the recovery plan. The recovery plan will be reviewed at each triennial scheme valuation and the contribution level may be adjusted depending upon results.

COMMUNITY ACTION DERBY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

23. Related party transactions

It is a requirement to be associated with a member organisation in order to be a Trustee.

R Manship is a trustee of Community Action Derby Limited and Headway. Expenditure for the amount of £Nil (2022: £500) was incurred during the year.

J Smale is a trustee of Community Action Derby Limited and Disability Direct. Expenditure for the amount of £30,100 (2022: £12,000) was incurred during the year.

M Vernon is a trustee of Community Action Derby Limited and Sinfin Community Centre. Expenditure for the amount of £1,000 (2022: £Nil) was incurred during the year.

A Afzal is a trustee of Community Action Derby Limited and Pakistan Community Centre Derby. Expenditure for the amount of £4,310 (2022: £6,029) was incurred during the year.

I Baqui is a trustee of Community Action Derby Limited and Children First Derby. Expenditure for the amount of £34,500 (2022: £13,500) was incurred during the year.

C Wright is a trustee of Community Action Derby Limited and Black Lives Matter. Expenditure for the amount of £561 (2022: £Nil) was incurred during the year.

M Newey is a trustee of Community Action Derby Limited and Derby Accounting Services. Expenditure for the amount of £100 (2022: £Nil) was incurred during the year.

Community Action Derby Limited

Management Report of the Auditors
to the Board of Trustees

for the Year Ended 31 March 2023

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INTRODUCTION

This report is part of the continuing relationship between the Charity and ourselves and is therefore not intended to cover every matter discussed during the course of the audit. For this reason, the report is intended for the sole use of the Charity. We do not accept responsibility to any officer acting in an individual capacity, and do not accept responsibility for any reliance that third parties may place on the report.

It should be noted that the primary objective of our audit is to express an opinion on the truth and fairness of the Charity's financial statements as a whole. An audit does not examine every operating activity and accounting procedure in the Charity, nor does it provide a substitute for management's responsibility to maintain adequate controls over the Charity's activities. Our work is not designed therefore to provide a comprehensive statement of all weaknesses or inefficiencies that may exist in the Charity's systems and working practices, or of all improvements that could be made.

Included in this report is a schedule of all adjusted and unadjusted misstatements noted during our work for your final approval.

We have also included a letter of management representations required in connection with our audit.

Please read this document carefully and confirm your approval by signing at page 12.

1 REPORT TO THE MANAGEMENT

1.1 PURPOSE

The purpose of this Management Report is to provide the Trustees with constructive observations arising from the audit process. We have already communicated to you the notes of our discussions on the audit arrangements including, where different, communications to those persons charged with governance. We set out below details of any expected modifications to our audit report, details of any unadjusted misstatements in the financial statements (except any misstatements which are trivial), any material weaknesses in systems we have identified during the course of our audit work and our views about the quality of accounting practices and financial reporting procedures, and any other relevant and significant matters we are required to communicate.

Our procedures are carried out solely for the purpose of our audit of the financial statements. Our audit does not necessarily disclose every weakness or accounting practice and for this reason the matters referred to below may not be the only shortcomings which exist.

We take this opportunity to remind you that:

- the auditor is responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance;
- the audit of the financial statements does not relieve management or those charged with governance of their responsibilities;
- this report has been prepared for the sole use of the addressee;
- this report must not be disclosed to a third party without our written consent; and
- no responsibility is assumed by us to any other person who may choose to rely on this report for his or her own purposes.

1.2 ETHICAL SAFEGUARDS

As previously explained to you, ISAs require certain safeguards to be taken by our firm as set by the Auditing Practices Board. These are to ensure independence and objectivity insofar as the audit work to be carried out.

We are required to advise you of these safeguards which we consider to be sufficient to allow us to continue the appointment as auditor for the year and to sign-off this year's audit report.

Bates Weston LLP carry out non-audit services as set out in the respective signed engagement terms.

We have identified potential threats of providing non-audit services to our independence and objectivity as auditor. However, we are satisfied that adequate safeguards have been adopted to reduce these threats to an acceptable level.

We consider that your Charity has informed management who are capable of making independent management decisions and judgements based on information provided.

The non-audit services Bates Weston LLP provide as Accountants as part of the audit process are of a technical, mechanical or informative nature only. We will not in our capacity of Auditors, Accountants or Tax Advisors take any management decisions on your behalf nor will we initiate transactions, determine or change journal entries or classifications in the financial statements without your approval as management. All adjustments made will be discussed with you and confirmed on schedules provided. Any opening balance adjustments provided by us must be checked by you to ensure that the nominal code suggested is in accordance with your coding structure and authorised.

The safeguard we consider sufficient is that the audit is carried out, supervised and controlled by staff who are not involved in this other work.

If you wish to discuss these issues further please do not hesitate to contact Mr I Neal, Senior Partner.

1.3 CONFIRMATION OF OUR AUDIT INDEPENDENCE

We confirm that as of the date of this report, in our professional judgement, Bates Weston Audit Limited and Bates Weston LLP are independent within the meaning of the regulatory and professional requirements and the objectivity of the Senior Statutory Auditor and other audit staff is not impaired.

1.4 EXPECTED MODIFICATIONS TO OUR REPORT

We do not expect to make any modifications to our audit report.

For your information, a draft of our proposed audit report is included within the full financial statements that are enclosed for the board's approval. However, our responsibilities with regard to the audit report extend up to the date on which it is physically signed and we will advise you of any changes to this position if necessary. The report included within the financial statements is thus to be regarded as draft until it has been physically signed by the nominated Senior Statutory Auditor, our certified full report given to you and we have advised you of this. Unless we are advised to the contrary by you, we will retain the actual signed copy of the accounts by both the Trustees and Senior Statutory Auditor, on the Charity's behalf for safekeeping in electronic form.

1.5 UNADJUSTED MISSTATEMENTS DETECTED BY US

We have discussed with you the misstatements we identified in the financial statements and all identified errors were adjusted for as detailed in section 2.1 at page 5. Section 2.2 at page 6 confirms this.

1.6 ADJUSTMENTS ARISING FROM THE AUDIT

As we have pointed out we, as auditors, cannot initiate any transactions and all proposed journals and other adjustments whether they affect the profit and loss account or not must be approved by the Trustees.

We have discussed with you all these adjustments arising from the audit, whether they derived from our audit or accounts work or you requested specific adjustments be made. These are detailed in Section 2.1 at page 5 with our audit schedule "Actual Audit Adjustments", which gives a full audit trail between your trial balance and the final accounts.

1.7 POST BALANCE SHEET AND POST AUDIT INFORMATION

The Trustees and the auditors are required to consider and take account of events up to the date of their signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements. Accordingly, under ISA 560 we require sight of the information requested on page 12 of this report.

We regret that final certified accounts cannot be released or filed at Companies House or the Charity Commission until we have received all the signed documentation including such post balance sheet information that we consider adequate for our audit opinion.

1.8 AUDIT APPROACH

Our general audit approach was determined by our assessment of the audit risk, both in terms of the potential misstatement in the financial statements and of the control environment in which the company operates.

To summarise our approach, we:

- updated our understanding of the business and its environment;
- reviewed the design and implementation of key internal financial control systems; and
- planned and performed an audit with professional scepticism recognising that circumstances may exist that cause the financial statements to be materially misstated.

Significant risks arise on most audits and are often derived from business risks that may result in a material misstatement, relate to unusual transactions that occur infrequently, or judgemental matters where measurement is uncertain. In areas where we identified the potential for significant risk, we extended our audit testing to include more detailed substantive work. Our work in other areas was proportionally less. The risks identified are set out at page 6.

We apply the concept of materiality both in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements. In general, misstatements, including omissions, are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in the light of surrounding circumstances, and are affected by our perception of the financial information needs of users of the financial statements, and by the size or nature of a misstatement, or a combination of both. The materiality levels for our audit work we set at the planning stage were not modified.

1.9 QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

During the course of our audit, we consider the qualitative aspects of the financial reporting process on the relevance, reliability, comparability, understandability and materiality of the information provided by the financial statements. We are required to communicate these to you and, where different, those charged with governance including, in particular, items that have a significant impact and which have thus been highlighted as such.

1.10 ACCOUNTING SYSTEM AND INTERNAL CONTROLS

During the course of our audit of the financial statements for the year, we examined the principal internal controls which the Trustees have established to enable them to ensure, as far as possible, the accuracy and reliability of the Charity's accounting records and to safeguard the Charity's assets.

Page 7 provides details of any observations and recommendations we have made, together with your responses to these issues as appropriate.

However, our review was limited and we cannot guarantee that all such weaknesses have been identified and brought to your attention that a specific investigation may uncover.



Bates Weston Audit Limited

07 December 2023

Contact details:

Wayne Thomas ACA
Senior Statutory Auditor

01332 365855
waynet@batesweston.co.uk

Bates Weston Audit Limited is registered to carry out audit work in the UK by the Institute of Chartered Accountants in England and Wales (ICAEW) COO1364819

2 ADJUSTED AND UNADJUSTED MISSTATEMENTS

2.1 ACTUAL AUDIT ADJUSTMENTS

The following adjustments were processed on your instructions during the course of our audit:

No.	Alteration	Journal Accounts	Adjustment		Profit Reconciliation
			Debit	Credit	
			Surplus per Quickbooks		892,400
1	Restricted funds b/f incorrectly recognised as income in year	Grants and donations - income Restricted funds b/f	643,768	643,768	-643,768
2	Holding funds income and expenditure held on behalf of other entities	Grants and donations - income Charitable activities - expenditure Other creditors	22,419	14,987 7,432	-7,432
3	Wellbeing - NHS income deferred	Grants and donations - income Accruals and deferred income	85,735	85,735	-85,735
4	After date purchase invoices accrued	Charitable activities - expenditure Accruals and deferred income	9,396	9,396	-9,396
5	Audit fee accrual	Charitable activities - expenditure Accruals and deferred income	4,100	4,100	-4,100
6	Pensions scheme liability movement	Actuarial gain Charitable activities - expenditure Pensions liability Pensions reserve	6,833	273 6,560	-6,560
7	Trade creditors backposted in error	Charitable activities - expenditure Trade creditors	177	177	177
			772,428	772,428	
			Surplus per final accounts		135,586

2.2 PROPOSED AUDIT ADJUSTMENTS

All identified errors were adjusted for as detailed in section 2.1.

3 AUDIT RISKS

We identified the following significant audit risks during our audit and these have been concluded as follows:

Significant Audit Risk area and issue identified at planning	Approach	Findings, significance and recommendations
Revenue recognition risk		
Revenue recognition relating to the inherent fraud risk associated with income.	Testing and evaluation of controls around the system in respect of revenue recognition. Completeness and cut-off around grants/contracts income agreed to documentation.	Controls around the system in respect of revenue recognition have been tested and are operating effectively ensuring completeness of income. No material cut off issues identified during detailed testing around year end.
Management override and bias risk		
Management override and bias, intrinsic risk as per the audit standards.	Detailed review of a sample of client journals and accounting estimates.	Our testing has not indicated any areas of management override or bias from our review of journal entries, or when considering accounting estimates.

4 ACCOUNTING AND FINANCIAL CONTROL SYSTEMS

4.1 MANAGEMENT LETTER ISSUES

The action plan below summarises our recommendations for improving the effectiveness of the Charity’s accounting and financial control systems in the following areas:

	Observation						Implication	Recommendation	Cleared
	Priority	Normal	Ref.	J14	Year	2021			
1.							If procedures are not followed or updated for new working practices, the breakdown in internal controls could place the charity’s resources at risk <u>e.g.</u> through inefficient or inappropriate expenditure.	Review whether finance procedures are still appropriate following the change in working practices. Update the policies if necessary or otherwise enforce the agreed upon procedures.	✓
	Purchase orders are not being raised prior to purchases being made as set out in the Financial Procedures manual.								
	Response								
2.				J8	Year	2021	The adjustment to correct this was highly material to the accounts, which could impact on the audit report if managements judgments in respect of key accounting estimates cannot be relied upon. Furthermore, management information produced through the year cannot be relied upon for decision making if the management accounts vary significantly from the final statutory position.	Refer to the income recognition criteria set out in section 5 of the Charities SORP and document reasons for the agreed upon treatment, particularly those that are material and/or have a degree of subjectivity.	✓
	Deferred income not adjusted for in the management accounts presented for audit.								
	Response								

Observation						Implication	Recommendation	Cleared	
Priority	Normal	Ref.	L1	Year	2023				
3.						Without the audit adjustment in producing the statutory accounts, unrestricted funds would have been inflated by the value of the income transfer with all corresponding overhead costs having been classified as restricted.	Indirect overheads or support costs that restricted funds allow a contribution against should either be classified as unrestricted expenditure or, if the argument is that all of the charity activities are restricted, then all expenditure should be classified as <u>such</u> and the transfer of income not processed.	✓	
	Response		2023 Comment Audit adjustment agreed for 2023.						
4.			O			In the event of HMRC enquiry, decisions made over several financial years may not be readily evidenced to support original outcomes. This could be especially problematic where staff turnover results in lost knowledge of events.	Implement a document that documents all income streams and whether they fall within the scope of VAT, which is updated on a rolling basis as new funding is received.	✓	
	Response		Management response Agreed that some form of documentation is required. 2023 Comment KG confirmed that there is still no <u>documentation</u> but this is reviewed on a case by case basis as considered appropriate.						
5.			M14			The client has not formally documented the employer pension contributions. Per the employment contract it states these can be requested from the Finance <u>Manager</u> but Kathryn has no such documentation, she explained this is verbally communicated during the employees induction	Should there be a dispute regarding the employer pension contributions. The client will have no documentation to prove the contributions they had agreed to contribute.	Implement a document stating the employer contributions and request all staff sign it.	✗
	Response		2023 Comment Point noted.						
6.			L1			The adjustment to correct this was highly material to the accounts meaning management information produced through the year cannot be relied upon for decision making if the management accounts vary significantly from the final statutory position.	Reconcile the opening position on funds between <u>Quickbooks</u> and the Statutory Accounts. We will provide an opening balances journal to assist you in doing this.	✓	
	Response		2023 Comment: Audit adjustment agreed.						

5 LETTER OF REPRESENTATION

Dear Sirs

MANAGEMENT REPRESENTATIONS TO BATES WESTON AUDIT LIMITED

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1 GENERAL

We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement letter under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the Charity, and with all other records and related information requested, including minutes of all management and shareholder meetings.

The financial statements are free of material misstatements, including omissions.

2 INTERNAL CONTROL AND FRAUD

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error.

We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

3 ASSETS AND LIABILITIES

The Charity has satisfactory title to all assets and there are no liens or encumbrances on the Charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

Overhead contributions from restricted fund income are recognised in line with funding agreements. Transfers of underspent restricted funds to unrestricted funds are only processed where the funding agreement will allow or the agreement of the funder has been obtained in advance.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4 ACCOUNTING ESTIMATES

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5 LOANS AND ARRANGEMENTS

The Charity has not granted any advances or credits to, or made guarantees on behalf of, Trustees other than those disclosed in the financial statements.

6 LEGAL CLAIMS

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

7 LAWS AND REGULATIONS

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

8 RELATED PARTIES

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

9 SUBSEQUENT EVENTS

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

10 GOING CONCERN

We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.

11 DISCLOSURE OF INFORMATION

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that, so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed for and on behalf of the Board of Trustees of Community Action Derby Limited on page 12.

6 RELATED PARTIES

For the year ended 31 March 2023, the following related parties were brought to our attention and considered during our audit work:

Board of Trustees				
Name of individual	Relationships to declare?	Relationship details	Transactions in the year?	Transaction details
Asaf Afzal	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Pakistan Community Centre	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£4310 on hall hire for ATF and DHIP project
Geoff Sweeney	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Multifaith Centre	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Cecile Wright	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Black Lives Matter	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£560.50 consultancy costs on black lives matters
Irshad Baqui	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Children First Derby	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£34500 to pay for staff time to support Living Well project
Roger Dale	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Unite	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Sarita Walia	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Shanti Ladies Group	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Rebecca Manship	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Headway Derby	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Councillor Jonathon Smale	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Disability Direct	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£30100 to pay for staff time to support Living Well project
Mark Newey	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Derby Community Accounting Services	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£100 for Black Lives Matters
Raymond Khumalo	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Footprints	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Brenda Rhule	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Carmel Stewart	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Black Communities Matters	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Sara Martin	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Easy Reading	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Mick Vernon	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Sinfin Community Centre	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	£1000 as part of the Warm Welcome project

Senior management					
Name of individual	Position	Relationships to declare?	Relationship details	Transactions in the year?	Transaction details
Kim Harper	CEO	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Ejaz Sarwar	Deputy CEO	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Kathryn Gould	Finance Manager	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Chris Nicolas	Resource Manager	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	

7 FINAL INFORMATION REQUEST

The Trustees and the auditors are required to consider, and take account of if applicable, all events up to the date of signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements.

Accordingly, under ISA 560 we require sight of the following:

- latest management accounts;
- budget revisions from those presented during the audit;
- minutes or correspondence that may be relevant to our audit.

We regret that final certified accounts cannot be released or filed at Companies House until we have received all the signed documentation including such post balance sheet information they consider adequate for our audit opinion.

Delay in returning all the documents above may involve extra audit work and consequently further fees.

8 MANAGEMENT REPORT APPROVAL

We confirm our reading and understanding of this report and evidence our approval of the following schedules without exception by signing below:

- | | |
|------------------------------|----|
| ▪ Actual audit adjustments | 5 |
| ▪ Proposed audit adjustments | 6 |
| ▪ Management letter issues | 7 |
| ▪ Letter of Representation | 9 |
| ▪ Related parties | 11 |

Approved on behalf of the Board

Signed

.....

Name

.....

Trustee

Date

.....



Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Community Action Derby Limited												
2	Company registration number	0	2	9	9	4	7	9	8					
3	Tax reference	6	3	2	5	7	5	4	1	3	9			
4	Type of company										8			

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 4 2 0 2 2		3 1 0 3 2 0 2 3

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£	<input type="text"/>	.	<input type="text"/>
Marginal relief	435	£	<input type="text"/>	.	<input type="text"/>
Corporation Tax chargeable - box 430 minus box 435	440	£	<input type="text"/>	.	<input type="text"/>

Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£	<input type="text"/>	.	<input type="text"/>																		
450	Double Taxation Relief	£	<input type="text"/>	.	<input type="text"/>																		
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim																						<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes an amount carried back from a later period																						<input type="checkbox"/>
465	Advance Corporation Tax	£	<input type="text"/>	.	<input type="text"/>																		
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£	<input type="text"/>	.	<input type="text"/>																		

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	£	<input type="text"/>	.	<input type="text"/>
472	CJRS entitlement	£	<input type="text"/>	.	<input type="text"/>
473	CJRS overpayment already assessed or voluntary disclosed	£	<input type="text"/>	.	<input type="text"/>
474	Other coronavirus overpayments	£	<input type="text"/>	.	<input type="text"/>

Energy profits levy

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£	<input type="text"/>	.	<input type="text"/>
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Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability - box 440 minus box 470	£	<input type="text"/>	.	<input type="text"/>																		
480	Tax payable on loans and arrangements to participators	£	<input type="text"/>	.	<input type="text"/>																		
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A																						<input type="checkbox"/>
490	Controlled Foreign Companies (CFC) tax payable	£	<input type="text"/>	.	<input type="text"/>																		
495	Bank levy payable	£	<input type="text"/>	.	<input type="text"/>																		
496	Bank surcharge payable	£	<input type="text"/>	.	<input type="text"/>																		

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Machinery and plant - super-deduction	691 £	692 £
Machinery and plant - special rate allowance	693 £	694 £
Machinery and plant - special rate pool	695 £	700 £
Machinery and plant - main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £
	Capital allowances	Disposal value
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Business premises renovation	740 £	745 £
Machinery and plant - super-deduction	741 £	742 £
Machinery and plant - special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £
	Capital allowances	Disposal value
Electric charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Zero emissions cars	751 £	752 £

Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

	Declaration
	I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.
	I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.
975	Name
	<input type="text" value="M NEWEY"/>
980	Date DD MM YYYY
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status
	<input type="text" value="TRUSTEE"/>

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	Community Action Derby Limited
E2	Tax reference	6 3 2 5 7 5 4 1 3 9
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 4 2 0 2 2
E4	to DD MM YYYY	3 1 0 3 2 0 2 3

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	1043482
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	M NEWEY
Status	E35	TRUSTEE
Date DD MM YYYY	E40	

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 8 8 2 6 6 2 • <input type="text"/> <input type="text"/> <input type="text"/>
Investment income - exclude any amounts included on form CT600	E55 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
UK land and buildings - exclude any amounts included on form CT600	E60 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gift Aid - exclude any amounts included on form CT600	E65 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
From other charities - exclude any amounts included on form CT600	E70 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gifts of shares or securities received	E75 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Gifts of real property received	E80 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Other sources (not included above)	E85 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 2 5 0 • <input type="text"/> <input type="text"/> <input type="text"/>
Total of boxes E50 to E85	E90 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 8 8 7 9 1 2 • <input type="text"/> <input type="text"/> <input type="text"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 7 5 2 5 9 9 • <input type="text"/> <input type="text"/> <input type="text"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All general administration/governance costs	E105 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All grants and donations made within the UK	E110 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
All grants and donations made outside the UK	E115 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> • <input type="text"/> <input type="text"/> <input type="text"/>
Total of boxes E95 to E120	E125 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 7 5 2 5 9 9 • <input type="text"/> <input type="text"/> <input type="text"/>

Information required

Charity/CASC assets		
	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
UK investments (excluding controlled companies)	E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Shares in, and loans to, controlled companies	E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Overseas investments	E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Loans and non-trade debtors		E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other current assets		E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text"/>