

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
COMMUNITY ACTION DERBY LTD
(A COMPANY LIMITED BY GUARANTEE)**

Johnson Tidsall Limited
Chartered Accountants
& Statutory Auditor
81 Burton Road
Derby
Derbyshire
DE1 1TJ

COMMUNITY ACTION DERBY LTD

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FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charitable objects are:

- To promote any charitable purposes for the benefit of the community in the city of Derby and neighbourhoods, 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 the 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 projects, social prescribing link workers or those using the Volunteer Centre Brokerage service or the Cost-of-Living support and information that CA provides.

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 organisation then 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 supporting 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.
- Working with local statutory providers and systems CA is able to support better interaction with communities and a greater reach and impact for local public services, be this via CA general work in communities or the support provided directly to statutory partners including Derby City Council, Primary Care Networks or the integrated Care System.
- 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 2023/2024 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 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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.

ACHIEVEMENT AND PERFORMANCE

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, ICS, Health and other public sector colleagues across the city and county, to ensure a coordinated and integrated response across all sectors that support communities in Derby.

- 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 takes 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 site and phone line to draw referrals and partners together to meet community need. It has supported locally based partnerships and directed resources to those in need of foodbank access, advice and guidance, or a check-in-and-chat through our Good Neighbours scheme.

2. Alliance and Partnership Development

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

- Derby Health Inequalities Partnership
- Derby Wellbeing Collaborative
- DE23 Active
- Faith Forum / Alliance - independent working with CA
- Food 4 Thought (Food Network Alliance) - now an independent organisation
- Information and Advice Alliance and community asset network
- New Arrivals 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:

- Provided 111 organisations with one-to-one support on a range of subjects including governance, advice and funding.
- 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 191 separate organisations.
- Managed and supported the sector to access small grants. This has continued in year and one example of this work is the Warm Welcome community asset network, supported by CA, directly funding 54 locally based assets, which received funding totalling of £246,000 to support over 63,000 individuals with a hot drink and food in their communities.
- Maintained its directory, website and a significant social media presence distilling news, information, and guidance. CA developed a cost-of-living approach, supporting organisations and Derby's community through its dedicated CoL website, receiving around 25,000+ hits per month. CA distributes its Bulletins to 1223 subscribers with a read rate of 25.71%. At year end CA had followers on Twitter and Facebook pages in excess of 3000 individuals across its platforms.
- The training offer and programme was reworked and relaunched with a range of training based on members' needs, including internal training and training delivered by our members.
- New funding secured and managed to support the sector directly by CA is approx. £500k during the year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

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 12 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. An academic report has been undertaken in year to assess the impact and reach of the programme and additional support secured to provide those who access the service with enhanced advice around income maximisation and financial support.

Derby Wellbeing

Delivery of a cross-sector support and mental health network, working in partnership with NHSE and VCSE members to bring forward the voice of lived experience in mental health provision. Collaboration meetings were held and 6 bespoke training sessions to support better collaboration.

Hypertension Project & Community Workshops:

The Hypertension Community Engagement project conducted 997 blood pressure checks through our 16 trained connectors. The project engaged with local community groups through workshops and provided a platform for open discussions, idea sharing, and gathering qualitative data. We allocated £5,475.50 to 11 groups to support this engagement work. Six sessions were delivered to deliver staff inductions for VCSE and health colleagues.

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 partnerships including the Stronger Communities Board, which merged into the newly established Resilient Board and Derby Health Inequalities Partnership.

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

- 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 drive service planning to reduce inequality. DHIP is a group of professionals and community leaders who have come together to reduce 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 it sits on the Integrated Care Partnership Board, which recognises the significant role the VCSE sector plays in stronger communities and prevention.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

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

CA has developed its new CiviCRM management and insight system in year to ensure it better understands and supports its member organisations in Derby. The system was launched in April 2024 and will be fully implemented throughout the organisation over the next financial year. Membership, and interactive-and-engaged members in the system is just over 660 organisations. CA undertook its annual survey to inform its planning, which it carried out twice in year, and the responses highlight sector needs and aspirations. It has worked proactively with its partners and is working with a wide range of community groups, 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.

(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 for support continues to grow, and levels of need impacting on the sector are increasing. The cost-of-living crisis is impacting, and more than ever communities are accessing VCSE services, whilst VCSE groups are often operating with reduced resources or capacity. 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 sector.

(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 being developed in Derby. By enabling the sector to work together we have facilitated innovative solutions, and the partnerships we have developed allow for identifying priorities and needs of the sector.

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

CA continues to facilitate and support excellent and far-reaching relationships between the VCSE sector in the city and its public sector partners. We are involved in 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. Furthermore, DHIP is fundamental in gathering and supporting community-based input from those most impacted by inequality in the system.

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

The VCSE Alliance model and partnership approach is embedded within the local strategic partnership structures in Derby City, engaging a wide and diverse range of VCSE organisations, and similarly to embed the VCSE sector in the city within the new health structures as an equal partner.

FINANCIAL REVIEW

Financial position

The charity's income, expenditure and activities have decreased compared to the last 2 years. This year saw less funding relating to the cost-of-living crisis and a larger proportion of our work now focusing on the health inequalities and mental health around the city. 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.

Principal funding sources

Although funding has decreased over the last 12 months, we have continued our core work funded by Derby & Derbyshire CCG for our infrastructure support work, as well as new contracts with the NHS to support ongoing health inequality issues around the city. Funding has decreased from Derby City Council, but we have continued to work with them to support the cost-of-living crisis in Derby.

How expenditure has supported the key objectives of the charity

Expenditure for charitable activities decreased slightly from £3.7million in the previous year to £3.6million. The cost of staffing to deliver charitable objectives remains the largest expenditure item with staffing costs of just over £1million and bought in labour costs of £150k, totalling £1.2million which represents 33% of total expenditure. £2.1million 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

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 delivered from both of these properties.

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.

FUTURE PLANS

CA expects that it will continue to support the sector to respond to the cost-of-living crisis, aiming to ensure that it is able to access funds, resources and partnerships that will support its work and the work of the VCSE sector in Derby.

To respond to members' needs, CA will continue to prioritise funding news, information and support, as well as supporting the sector to access grants, collective partnerships and resource opportunities. Developing and supporting Alliances has become a core function, and it provides reach into a broad base of sector provision and know-how.

The volunteer brokerage and reach will be essential to sustain and build on. CA achieved its quality mark reaccreditation (VCQA) for a further three years and will be reviewing its volunteer offer and Good Neighbour approach.

The organisation will be prioritising cross-sector links in developing a coherent Corporate Social Responsibility (CSR) agenda to support the sector.

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

The CiviCRM system will be fully integrated to support the organisation in maximising intelligence and insight, which will support members and help to inform the breadth of work CA undertakes in the coming year.

CA will be launching the Derby Community Lottery, managed by an External Lottery Management company (Gatherwell), and the prize draw is an opportunity for the sector to raise funds and resources.

CA will be overhauling and renewing its communications offering to extend its audience reach and support greater online access to resources by members and the community, building on the cost-of-living communications and wider opportunities to ensure the VCSE sector and partners understand CA's role and reach.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02994798 (England and Wales)

Registered Charity number

1043482

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Registered office

Melbourne Villa
30 Charnwood Street
DERBY
DE1 2GU

Trustees

A Afzal
I Baqui
S Barradell appointed 19 September 2023
R Dale
R G Khumalo
S Martin
M Newey
B Rhule
J Smale
C Stewart
G Sweeney
M Vernon
S Walia

Observers

D Lind
N Peatfield

Company secretary

K Harper

Chief executive officer

K Harper

Auditors

Johnson Tidsall Limited
Chartered Accountants
& Statutory Auditor
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Bankers

Lloyds Bank PLC
31-33 St Peters Street
Derby
DE1 2AA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Action Derby Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Johnson Tidsall Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

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

Opinion

We have audited the financial statements of Community Action Derby Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 UK, including the FRC'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

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.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature and control environment of the charitable company
- Our discussions with management and governance including whether they had knowledge of any actual, suspected or alleged fraud
- The internal controls to mitigate the risks of fraud

Following our review, we have identified the following areas which are deemed to have the highest potential for fraud or material misstatement within the financial statements:

- The timing of revenue recognition
- The correct identification and allocation of restricted funds
- The risk of management override

We also considered any laws and regulations that were central to the operation of the charitable company including company law, charity law, employment law and health and safety.

The following procedures were undertaken in respect of the risks where we identified the potential for material misstatement:

Income transaction testing was performed to ensure completeness of income. Post year-end income was also reviewed to ensure that income was recognised in the correct accounting period in accordance with the charitable company's accounting policy.

Restricted funds in respect of income were tested to grant and contract agreements, including correspondence, to ensure that the restrictions imposed were adhered to by the charitable company in expending those funds. This included vouching a sample of expenditure.

Journal entries were reviewed in the year for appropriateness and enquiries made of management as to the procedures in place for posting journal entries. We also tested a random sample of journals. During our audit we considered any large, unusual journals or transactions outside the normal course of business which were highlighted as a result of our testing.

We reviewed the minutes of trustees' board meetings and controls put in place by the board of trustees including a review of their risk assessment.

At the planning stage we discussed with management any laws and regulations which were central to the operation of the charitable company.

The financial statements were reviewed alongside our disclosure checklists to identify any unusual or unexpected relationships or any areas of non-compliance. Discussions were held with management where it was considered additional disclosures were required.

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

We remained alert to any indications of fraud, material misstatement or non-compliance with laws and regulations throughout the audit including those relating to the financial statements.

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 Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Mellor FCA (Senior Statutory Auditor)
for and on behalf of Johnson Tidsall Limited
Chartered Accountants
& Statutory Auditor
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date:

COMMUNITY ACTION DERBY LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	6,450	2,691,452	2,697,902	3,882,662
Charitable activities					
Core Services, Alliances & Policy Work	5	-	164,056	164,056	-
Contract Delivery		-	743,920	743,920	-
Other trading activities	4	19,366	-	19,366	5,250
Other income		-	-	-	273
Total		25,816	3,599,428	3,625,244	3,888,185
EXPENDITURE ON					
Charitable activities					
Core Services, Alliances & Policy Work	6	339,040	2,668,658	3,007,698	3,651,495
Contract Delivery		-	713,749	713,749	101,104
Total		339,040	3,382,407	3,721,447	3,752,599
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(313,224) 284,748	217,021 (284,748)	(96,203) -	135,586 -
Net movement in funds		(28,476)	(67,727)	(96,203)	135,586
RECONCILIATION OF FUNDS					
Total funds brought forward		899,776	836,587	1,736,363	1,600,777
TOTAL FUNDS CARRIED FORWARD		871,300	768,860	1,640,160	1,736,363

The notes form part of these financial statements

COMMUNITY ACTION DERBY LTD (REGISTERED NUMBER: 02994798)

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	583,875	-	583,875	602,841
CURRENT ASSETS					
Debtors	14	146,781	51,690	198,471	240,810
Cash at bank and in hand		304,023	717,170	1,021,193	1,174,081
		<u>450,804</u>	<u>768,860</u>	<u>1,219,664</u>	<u>1,414,891</u>
CREDITORS					
Amounts falling due within one year	15	(64,538)	-	(64,538)	(169,339)
NET CURRENT ASSETS					
		<u>386,266</u>	<u>768,860</u>	<u>1,155,126</u>	<u>1,245,552</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>970,141</u>	<u>768,860</u>	<u>1,739,001</u>	<u>1,848,393</u>
CREDITORS					
Amounts falling due after more than one year	16	(94,460)	-	(94,460)	(101,807)
PENSION LIABILITY					
	20	(4,381)	-	(4,381)	(10,223)
NET ASSETS					
		<u>871,300</u>	<u>768,860</u>	<u>1,640,160</u>	<u>1,736,363</u>
FUNDS					
Unrestricted funds	19			871,300	899,776
Restricted funds				768,860	836,587
TOTAL FUNDS					
				<u>1,640,160</u>	<u>1,736,363</u>

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

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

.....
Trustee

The notes form part of these financial statements

COMMUNITY ACTION DERBY LTD**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(143,607)	28,198
Interest paid		-	(303)
		<hr/>	<hr/>
Net cash (used in)/provided by operating activities		(143,607)	27,895
		<hr/>	<hr/>
Cash flows from investing activities			
Sale of intangible fixed assets		-	273
Sale of tangible fixed assets		-	2,646
		<hr/>	<hr/>
Net cash provided by investing activities		-	2,919
		<hr/>	<hr/>
Cash flows from financing activities			
Loan repayments in year		(9,281)	(11,062)
		<hr/>	<hr/>
Net cash used in financing activities		(9,281)	(11,062)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(152,888)	19,752
Cash and cash equivalents at the beginning of the reporting period		1,174,081	1,154,329
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		1,021,193	1,174,081
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

COMMUNITY ACTION DERBY LTD

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1.	RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
		£	£
	Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(96,203)	135,586
	Adjustments for:		
	Depreciation charges	18,966	15,950
	Profit on disposal of fixed assets	-	(273)
	Interest paid	-	303
	(Decrease)/increase in pension liability	(5,842)	(5,813)
	Decrease/(increase) in debtors	42,339	(151,886)
	(Decrease)/increase in creditors	(102,867)	34,331
	Net cash (used in)/provided by operations	(143,607)	28,198

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	1,174,081	(152,888)	1,021,193
	1,174,081	(152,888)	1,021,193
Debt			
Debts falling due within 1 year	(12,732)	1,934	(10,798)
Debts falling due after 1 year	(101,807)	7,347	(94,460)
	(114,539)	9,281	(105,258)
Total	1,059,542	(143,607)	915,935

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. STATUTORY INFORMATION

Community Action Derby Limited is a charitable company registered in England and Wales. The charitable company's registered charity number, registered company number and registered office address can be found in the reference and administrative details section of the Report of the Trustees.

The charitable company is 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 a person is a member or within one year after a person 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 amongst themselves

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The principal accounting policies adopted are set out below.

Income

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

Revenue grants and donations are included in the Statement of Financial Activities (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.

In the event that a grant or donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period.

Income received in advance for a grant received relating to the following year are deferred until the criteria for income recognition are met.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from trading activities includes income earned from providing support and consultancy to other Charities.

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.

Debtors

Trade and other debtors are recognised at the settlement amount.

Expenditure

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Expenditure

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

Allocation and apportionment of support costs and governance

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, including the salary and overhead costs of the general office, is apportioned at the end of the year which are estimates, based on staff time and the outputs of each activity.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 40 years
Fixtures and fittings	-	25% on cost and 10% on cost
Motor vehicles	-	33% on cost and 25% on cost

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 valueless costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

Investment property

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in the Statement of Financial Activities.

The Investment property was transferred to Freehold property in the year ended 31 March 2023.

Taxation

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

Fund accounting

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

Designated funds are funds set aside by the trustees in respect of pension, fair value and revaluation reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The 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 Statement of Financial Activities (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 FRS 102.

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	8,071	124,705
Grants	2,689,831	3,650,859
Contract income	-	107,098
	<u>2,697,902</u>	<u>3,882,662</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>2,689,831</u>	<u>3,650,859</u>

COMMUNITY ACTION DERBY LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Room hire and general services	-	5,250
Management charge receivable	19,366	-
	<u>19,366</u>	<u>5,250</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Performance related grants	164,056	-
Contract income	743,920	-
	<u>907,976</u>	<u>-</u>

Contractual income relates to government grants receivable from NHS service contracts.

The funding is contracts with the local NHS Integrated Care Boards (ICB).

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Core Services, Alliances & Policy Work	1,626,429	1,211,852	169,417	3,007,698
Contract Delivery	544,126	-	169,623	713,749
	<u>2,170,555</u>	<u>1,211,852</u>	<u>339,040</u>	<u>3,721,447</u>

7. GRANTS PAYABLE

	2024	2023
	£	£
Core Services, Alliances & Policy Work	1,211,852	2,269,486
Contract Delivery	-	101,104
	<u>1,211,852</u>	<u>2,370,590</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 - £227,884
Genius Tuition - £156,845

COMMUNITY ACTION DERBY LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. GRANTS PAYABLE - continued

Premier Education - £59,303
RCCG Solid Rock Derby - £54,609

8. SUPPORT COSTS

Core Services, Alliances & Policy Work
Contract Delivery

Management
£
169,417
169,623
339,040

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

			2024	2023
	Core Services, Alliances & Policy Work £	Contract Delivery £	Total activities £	Total activities £
Wages	10,839	169,623	180,462	218,280
Social security	15,609	-	15,609	27,652
Premises costs	28,581	-	28,581	46,505
Office running costs	88,696	-	88,696	39,781
Professional fees	6,726	-	6,726	-
Depreciation of tangible and heritage assets	18,966	-	18,966	15,950
Interest payable and similar charges	-	-	-	303
	169,417	169,623	339,040	348,471

9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	18,966	15,949
Surplus on disposal of fixed assets	-	(273)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	925,857	770,999
Social security costs	83,632	72,972
Other pension costs	41,068	46,069
	<u>1,050,557</u>	<u>890,040</u>

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

	2024	2023
Administrative staff	33	28
Management staff	2	3
	<u>35</u>	<u>31</u>

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

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 £106,690 (2023: £122,525)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	3,882,662	3,882,662
Other trading activities	5,250	-	5,250
Other income	273	-	273
Total	<u>5,523</u>	<u>3,882,662</u>	<u>3,888,185</u>
EXPENDITURE ON			
Charitable activities			
Core Services, Alliances & Policy Work	348,471	3,303,024	3,651,495
Contract Delivery	-	101,104	101,104
Total	<u>348,471</u>	<u>3,404,128</u>	<u>3,752,599</u>
NET INCOME/(EXPENDITURE)	(342,948)	478,534	135,586
Transfers between funds	433,181	(433,181)	-
Net movement in funds	90,233	45,353	135,586

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	809,543	791,234	1,600,777
TOTAL FUNDS CARRIED FORWARD	<u>899,776</u>	<u>836,587</u>	<u>1,736,363</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023 and 31 March 2024	<u>615,000</u>	<u>47,736</u>	<u>8,618</u>	<u>671,354</u>
DEPRECIATION				
At 1 April 2023	15,750	47,736	5,027	68,513
Charge for year	15,375	-	3,591	18,966
At 31 March 2024	<u>31,125</u>	<u>47,736</u>	<u>8,618</u>	<u>87,479</u>
NET BOOK VALUE				
At 31 March 2024	<u>583,875</u>	<u>-</u>	<u>-</u>	<u>583,875</u>
At 31 March 2023	<u>599,250</u>	<u>-</u>	<u>3,591</u>	<u>602,841</u>

The Investment property was reclassified as Freehold property in the year ended 31 March 2023. This was previously rented out to a third party but is now used only by the Charity.

The land and buildings was subject to an independent, professional valuation on 10 May 2022. The valuation was undertaken by external valuers 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 2024 is £719,123 (2023: £719,123) with a carrying value of £413,496 (2023: £431,474).

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	146,269	230,523
Prepayments and accrued income	52,202	10,287
	<u>198,471</u>	<u>240,810</u>

COMMUNITY ACTION DERBY LTD**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	10,798	12,732
Trade creditors	11,496	29,909
Social security and other taxes	21,318	20,035
Other creditors	7,431	7,432
Accruals and deferred income	13,495	99,231
	<u>64,538</u>	<u>169,339</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	<u>94,460</u>	<u>101,807</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,798</u>	<u>12,732</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>11,547</u>	<u>12,938</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>39,692</u>	<u>40,078</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	43,221	48,791

18. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Bank loans	<u>105,258</u>	<u>114,539</u>

The bank loan has a fixed and floating charge over the assets of the Charity.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	825,777	(313,224)	278,906	791,459
Pension reserve	(10,223)	-	5,842	(4,381)
Fair value reserve	60,769	-	(60,769)	-
Revaluation reserve	23,453	-	60,769	84,222
	<u>899,776</u>	<u>(313,224)</u>	<u>284,748</u>	<u>871,300</u>
Restricted funds				
Core services inc. policy work	465,966	(153,156)	(19,440)	293,370
Food 4 Thought Alliance	47,022	(53,188)	6,166	-
HAF Project	49,862	(5,065)	(240)	44,557
Youth Alliance	187,469	(28,209)	(26,747)	132,513
Social Prescribing	-	44,944	(44,944)	-
Poverty Commission	76,822	(35,862)	(2,645)	38,315
Household Support Fund	425	28,419	(24,504)	4,340
Covid Recovery Fund	9,021	(12,388)	-	(3,367)
BAME Carers	-	1,916	-	1,916
Group support - SDCCG	-	6,107	(6,107)	-
Hospital Discharge	-	(7,912)	-	(7,912)
Hypertension	-	3,702	(3,702)	-
REND	-	37,000	(12,500)	24,500
UKSPF	-	(103)	-	(103)
ICB Vaccination Programme	-	105,688	-	105,688
New Arrivals Alliance	-	129,438	(3,210)	126,228
Derby Homes Volunteering	-	(7,038)	-	(7,038)
Derby Wellbeing	-	162,728	(146,875)	15,853
	<u>836,587</u>	<u>217,021</u>	<u>(284,748)</u>	<u>768,860</u>
TOTAL FUNDS	<u>1,736,363</u>	<u>(96,203)</u>	<u>-</u>	<u>1,640,160</u>

COMMUNITY ACTION DERBY LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,816	(339,040)	(313,224)
Restricted funds			
Core services inc. policy work	434,641	(587,797)	(153,156)
Food 4 Thought Alliance	(14,064)	(39,124)	(53,188)
HAF Project	1,206,547	(1,211,612)	(5,065)
Youth Alliance	213,901	(242,110)	(28,209)
Social Prescribing	343,164	(298,220)	44,944
Poverty Commission	33,000	(68,862)	(35,862)
Household Support Fund	291,455	(263,036)	28,419
Covid Recovery Fund	7,500	(19,888)	(12,388)
BAME Carers	25,754	(23,838)	1,916
Group support - SDCCG	110,866	(104,759)	6,107
Hospital Discharge	8,635	(16,547)	(7,912)
Hypertension	17,635	(13,933)	3,702
REND	37,000	-	37,000
UKSPF	29,417	(29,520)	(103)
ICB Vaccination Programme	140,200	(34,512)	105,688
New Arrivals Alliance	141,250	(11,812)	129,438
Derby Homes Volunteering	22,527	(29,565)	(7,038)
Derby Wellbeing	550,000	(387,272)	162,728
	<u>3,599,428</u>	<u>(3,382,407)</u>	<u>217,021</u>
TOTAL FUNDS	<u><u>3,625,244</u></u>	<u><u>(3,721,447)</u></u>	<u><u>(96,203)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	741,356	(342,918)	427,339	825,777
Pension reserve	(16,035)	(30)	5,842	(10,223)
Fair value reserve	60,769	-	-	60,769
Revaluation reserve	23,453	-	-	23,453
	<u>809,543</u>	<u>(342,948)</u>	<u>433,181</u>	<u>899,776</u>
Restricted funds				
Core services inc. policy work	76,442	481,638	(92,114)	465,966
Capital grants	145,543	-	(145,543)	-
Food 4 Thought Alliance	186,434	(139,412)	-	47,022
HAF Project	139,753	(60,497)	(29,394)	49,862
Youth Alliance	40,657	178,039	(31,227)	187,469
Social Prescribing	-	28,099	(28,099)	-
CCG Infrastructure/Signposting	299	34,229	(34,528)	-
Poverty Commission	85,750	72	(9,000)	76,822
NASP	2,951	12,527	(15,478)	-
Health Inequalities	89,500	(80,323)	(9,177)	-
Household Support Fund	12,270	6,776	(18,621)	425
Covid Recovery Fund	11,635	17,386	(20,000)	9,021
	<u>791,234</u>	<u>478,534</u>	<u>(433,181)</u>	<u>836,587</u>
TOTAL FUNDS	<u>1,600,777</u>	<u>135,586</u>	<u>-</u>	<u>1,736,363</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,250	(348,168)	(342,918)
Pension reserve	273	(303)	(30)
	<u>5,523</u>	<u>(348,471)</u>	<u>(342,948)</u>
Restricted funds			
Core services inc. policy work	1,203,751	(722,113)	481,638
Food 4 Thought Alliance	142,930	(282,342)	(139,412)
HAF Project	1,402,266	(1,462,763)	(60,497)
Youth Alliance	341,770	(163,731)	178,039
Social Prescribing	243,674	(215,575)	28,099
CCG Infrastructure/Signposting	105,866	(71,637)	34,229
Poverty Commission	50,000	(49,928)	72
NASP	97,731	(85,204)	12,527
Health Inequalities	500	(80,823)	(80,323)
Household Support Fund	256,674	(249,898)	6,776
Covid Recovery Fund	37,500	(20,114)	17,386
	<u>3,882,662</u>	<u>(3,404,128)</u>	<u>478,534</u>
TOTAL FUNDS	<u><u>3,888,185</u></u>	<u><u>(3,752,599)</u></u>	<u><u>135,586</u></u>

Description of funds

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

Included in 'Core services inc. policy work' is the following projects:

- Active Through Football
- Core20plus5
- DLUCH
- Family Hub
- Maths Multiplier

Active Through Football - A five-year programme funded by the National Lottery and supported by The Football Foundation and Sport England to help get the community of Normanton and Arboretum active. It provides funding for local groups to be able to run the fitness sessions, with activities like football, chair-based exercise classes, chill and chat sessions as well as much, much more. Alongside physical activity, ATF supports the community with training opportunities, a chance to get qualifications and access to practical support through guest speakers and workshops.

Core20plus5 - Part of the Derby Health Inequalities Programme (DHIP), this strand of funding was to support the reduction of health inequalities at both national and system level. Groups supported are the most deprived 20% of the national population as identified by the national Index of Multiple Deprivation (IMD) and any groups we would expect to see identified as ethnic minority communities; inclusion health groups; people with a learning disability and autistic people; coastal communities with pockets of deprivation hidden amongst relative affluence; people with multi- morbidities; and protected characteristic groups; amongst others. Inclusion health groups include: people experiencing homelessness, drug and alcohol dependence, vulnerable migrants, Gypsy, Roma and Traveller communities, sex workers, people in contact with the justice system, victims of modern slavery and other socially excluded groups.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

19. MOVEMENT IN FUNDS - continued

DLUCH - Part of the Derby Health Inequalities Programme (DHIP), the purpose of the grant is to target communities disproportionately affected by COVID-19 infection and mortality by developing a better understanding of vaccine and health literacy of residents and their needs. To do this the programme used co-design methods to understand, build capacity and evidence-based information while ensuring equitable access.

Family Hub - Derby was been identified as one of the 75 Local Authorities that are eligible for the Start for Life Family Hubs Programme funding through DfE and DHSC. The aims was to establish and deliver a range of services for 0-19 and up to 25 for SEND, providing additional provision for older young people across the city, working closely with education and voluntary sector organization's to create a sustainable model in opening Family Hubs in other settings that are right for families and young people to access in their communities.

Maths Multiplier - A new government-funded programme to help adults improve their numeracy skills. It is for people aged 19 and over who don't have maths GCSE at grade C (or equivalent).

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

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 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 vision is to work towards Derby being a city where young people feel safe, feel supported and celebrated, offers diverse opportunities for young people to do activities in safe supported environments, needs of the most challenged young people are put first, young people are listened to, have a voice, and feel happy, safe and empowered.

Social Prescriber - A Social Prescriber helps an individual have more control over their health and will focus on what matters to them. Social Prescribers can support in accessing services that work for the person and act as an advocate for the patient. Basically, they can help with things that can't be fixed by medicine alone.

Poverty Commission - A direct response to the issue of poverty in Derby City as highlighted during the Covid-19 pandemic. The Commission is an independent Commission with membership and participation from across all sectors in the city. The Derby Poverty Commission seeks to focus primarily on the real difficulties the people of Derby face with regards to poverty and the ill-effects it has.

Household Support Fund - Provided by central government to enable the Funder to support those most in need to help with global inflationary challenges and the significantly rising cost of living.

Covid Recovery Fund - In partnership with Derby City Council, Derby Homes and additional funding from the lottery, Community Action ran an archive project in order to create a snapshot of what life was like for people in the city of Derby, during the Covid-19 pandemic. It offered an opportunity to celebrate the success stories and kindness that was shown throughout the pandemic, as well as to recognise the difficulties and challenges that have been faced by people across the city. It also created a platform for people to tell their story, however small they think it might be, so that it can be captured for posterity and be part of the bigger picture.

BAME carers - Help develop and improve the support for Carers from BAME and hard to reach communities across Derby City and Derbyshire County. The scope of this collaboration covers activities across Derbyshire working with BAME groups and communities to identify and support Carers within these communities in line with the Derbyshire County Council Strategy for Carers and Derby City Strategy.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

19. MOVEMENT IN FUNDS - continued

Group Support - SDCCG - To support the Infrastructure, volunteer centre and signposting element of the charity

Hospital Discharge - Funding to support 20 hours per week to work with those that require light touch support or will need ongoing (post 6 weeks) intervention after being discharged from hospital.

Hypertension - Part of the Derby Health Inequalities Programme (DHIP), This strand of funding was for the upskilling and provision of equipment for Community Action Derby workers to take a BP and signpost appropriately eg. community pharmacy

REND - To improve involvement in Health and Care Research for under-served communities in Derby and Derbyshire and help to improve representation of under-served groups in Health and Care Research.

UKSPF Healthier & Wealthier in Derby - The project will support much needed additional resource for advice and guidance and income maximisation for citizens in Derby City and establish a picture in terms of unmet need and recommendations for investment and resource. The funding will support two complimentary strands of work - providing a comprehensive picture of resource and need and supporting AA members to deliver support to referrals from GP & Social Prescribing teams across Derby. The project will also aim to support 250 individuals being referred from Primary Care Networks through GP surgeries in Derby City and linked to Social Prescribers who will be able to work with and directly support income maximization and debt advice via a project pathway with the advice agencies who are partners.

ICB Vaccination programme - Part of the Derby Health Inequalities Programme (DHIP), This strand of funding was to support access to Covid, Influenza, and Pneumonia vaccinations for those at increased risk of respiratory disease which has been identified as a core objective for reducing inequalities in health outcomes. The programme aims to understand barriers to vaccination in communities, through various means including engagement in informal conversations, understand communities' past experiences with vaccination, provide of direct access to vaccination information in various forms (i.e., written communications, discussions, and other forms of media), provide advice and support in vaccine decision making, provide local directed and relevant information regarding vaccinations to local communities and to support community empowerment and develop capacity to address issues relating to vaccine inequality.

New Arrivals Alliance - Bringing together a range of voluntary sector organisations in Derby, in order to ensure every asylum seekers (with or without Home Office support), refugees and those arriving through resettlement schemes (who may not have refugee status but have been granted leave to remain and have similar support needs) to the city receives the support at the point of need, from the most appropriate organisation(s). The New Arrivals Alliance is a model enabling a managed and coordinated single entry point approach, ensuring all new arrivals are first referred to a single lead organisation, who then refer on to other organisations and services, depending on the needs/goals of the individual.

Derby Homes Volunteering - We offer a brokerage service for potential volunteers and organisations and support volunteer-involving organisations to develop opportunities.

Derby Wellbeing - Part of the Living Well Derbyshire model of care and a new way of approaching mental health and how services are delivered. It ensures that support is joined up, focuses on the whole person's needs and can be easily accessed from the community.

Transfers between funds

Restricted funds

Grants receivable are for projects specified by the donors and are therefore restricted funds. The charity incurs an element of support costs to enable it to function and specified amounts of grant income are allocated as a contribution to these support costs.

These are shown by way of a transfer between each restricted fund and general funds. During the year £290,914 of grant income was allocated to support costs.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

19. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

Pension fund

During the year an amount of £5,842 was paid to reduce the pension deficit. The designated deficit balance on the pension reserve has been adjusted to reflect this payment by a transfer from the general fund.

20. EMPLOYEE BENEFIT OBLIGATIONS

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 trustees commission an actuarial valuation for the Scheme every three years. The main purpose of the 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 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 2024 in the accounts, based on the discounted net present value of future deficit payments over the next 3 years in the amount of £4,381 (2023: £10,223).

The pension charge relating to the above Scheme for the year was £5,842 (2023: £5,842).

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

21. RELATED PARTY DISCLOSURES

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

A Afzal is a trustee of Community Action Derby Limited and Pakistan Community Centre Derby. Expenditure amounting to £6,840 (2023: £4,310) was incurred during the year.

I Baqui is a trustee of Community Action Derby Limited and Children First Derby. Expenditure amounting to £70,038 (2023: £34,500) was incurred during the year.

M Newey is a trustee of Community Action Derby Limited and Derby Accounting Services. Expenditure amounting to £nil (2023: £100) was incurred during the year.

J Smale is a trustee of Community Action Derby Limited and Disability Direct. Expenditure amounting to £50,110 (2023: £31,100) was incurred during the year.

M Vernon is a trustee of Community Action Derby Limited and Sinfin Community Centre. Expenditure amounting to £1,000 (2023: £1,000) was incurred during the year.

C Wright is a trustee of Community Action Derby Limited and Black Lives Matter. Expenditure amounting to £nil (2023: £1,000) was incurred during the year.

G Sweeney is a trustee of Community Action Derby Limited and Multi Faith Centre. Expenditure amounting to £190 (2023: £nil) was incurred during the year.

S Walia is a trustee of Community Action Derby Limited and Shanti Ladies Group. Expenditure amounting to £500 (2023: £nil) was incurred during the year.

COMMUNITY ACTION DERBY LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

21. RELATED PARTY DISCLOSURES - continued

S Barradell is a trustee of Community Action Derby Limited and Derby Accounting Services. Expenditure amounting to £500 (2023: £nil) was incurred during the year.

E Sarwar is an employee of Community Action Derby Limited and is a trustee of Derby Food 4 Though Alliance. During the year a total of £15,164 was charged by Community Action Derby Ltd as management fees.