Company registration number 03712283 (England and Wales)

Charity registration number 1075224 (England and Wales)

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	S Aneja P K Azilah J Dawson J Deards A Graham-Martin	 (Appointed 15 October 2025)
Country of incorporation	United Kingdom (England and Wales)	03712283
Charity registration	England and Wales	1075224
Principal address	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH	
Registered office	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH	
Accountants	HW Associates Limited Portmill House Portmill Lane Hitchin Herts SG5 1DJ	

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Community Development Action Hertfordshire is a company limited by guarantee.

Established in January 1966, CDA Herts is the Rural Community Charity (RCC) for Hertfordshire. CDA Herts aims to be the leading independent County Charity for the sustainable development of rural and urban communities across Hertfordshire and a strategic partner in the development of the County's Voluntary and Community Sector and public agencies.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

To promote any charitable purposes for the benefit of the community in the geographical County of Hertfordshire and surrounding areas by assisting the work of statutory authorities and voluntary organisations engaged in advancing education, furthering health, relieving poverty, distress or sickness, or in pursuing any other charitable purposes.

To promote and organise co-operation in the achievements of said purposes and to that end bring together Council representatives of the authorities and organisations engaged in the furtherance of the said purposes within the geographical County of Hertfordshire and surrounding areas.

Achievements and performance

Significant activities and achievements against objectives

The Board:

- The Board and staff are following a new three-year strategic plan, as agreed in 2025, focusing our activities on providing maximum benefit to rural communities, demonstrating best social value for the people and groups targeted.
- Agreed the vision, mission, and values to be embedded in all the projects.

To Foster Healthy, Sustainable, Connected Communities across Rural Hertfordshire.

The Board thanks all our funders and sponsors, particularly ACRE and Defra, Herts County Council, Clarion Futures, Essex County Council, Herts and West Essex Integrated Care Board, Herts Community Foundation, and the many colleagues and partners who share our vision and mission.

Our activities and focus for this year have been to follow the three-year strategy and can be divided into

- Projects that enhance and protect the Infrastructure.
- Projects that encourage neighbours to connect in supporting each other, with light weight oversight.
- Projects that amplify the voices of and advocate on behalf of rural communities and enterprises with local and national government and institutions.

Projects:
Rural Infrastructure.

Village Halls Advisory Service
Over the 12 months, we supported 79 different village halls with 269 requests for advice and information across 39 categories. We also responded to 46 requests for ACRE Information Sheets and model documents. The main areas of support included governance and trustee matters, management, operational issues, networking, energy efficiency and net zero.
We held two countywide Village Halls Conferences during the year, attended by a total of 111 people. These full-day events brought together village hall trustees, partner organisations, specialist advisers and exhibitors, providing information, training and opportunities to share good practice on subjects including volunteer recruitment, governance, health and wellbeing, energy efficiency, insurance, fundraising and the development of village halls as community hubs.
Alongside the conferences, we delivered a programme of online seminars and network events. This included a Utility Aid energy webinar attended by 15 halls, an online workshop on Charitable Incorporated Organisations attended by 30 halls, and a countywide Consortium Network Meeting attended by 17 halls.

Herts Community Energy
During the year, CDA Hertfordshire revitalised the Herts Community Energy programme, developing it from an established discussion network into a practical rural outreach programme. With support from Hertfordshire Community Foundation and Bedfordshire and Luton Community Foundation, we piloted a series of community energy clinics, providing talks, drop-in sessions and one-to-one guidance on energy efficiency, household costs and available support. The learning and partnerships developed through these pilots enabled us to prepare a wider programme of delivery for the 2026/27 financial year. We look forward to taking this work forward by encouraging villages across Hertfordshire to develop community energy initiatives, generate more energy locally and retain more of the financial, social and environmental benefits within their communities

Rural Affordable Housing
The housing needs survey with Ashwell was finalised and signed off by the Parish Council, forming an important part of the library of documents that decisions for building in the village will be based on.

Community Transport
Tewin Community Transport Minibus continues to provide a vital service for the elderly, vulnerable and lonely in the village. We have 4 regular users and a further 6 who use the Minibus when special trips are arranged to Garden Centres for example.

A review of providers has resulted in the appointment of R Minibuses, we continue to look at ways to make this project financially sustainable, and will be exploring different options in the next financial year.

The involvement of local councillors and users as a steering committee, ensures this project stays connected to the community it serves.

Connected Communities

Digital Inclusion

We continue to be very proud of our engagement, support and encouragement of local Digital Volunteers, which was key in ensuring that the project developed further and became more sustainable via continued commissioning funding support from Clarion Futures - Digital.

The number of rural areas included in the project remained at 5 villages and their surrounding communities. The informal drop-in format combined with tea and cake make the weekly free to access sessions more welcoming and helping to reduce potential stigma or confidence issues people may have when seeking some IT support and help in uses their digital devices.

Feedback:

"As a person of senior age living on my own and with no family members living nearby, I find the weekly IT support sessions invaluable in helping me keep afloat, within the ever-changing digital world."

We delivered:

178 drop-in Digital Inclusion sessions across five rural village halls.
338 hours of sessional digital support, advice and assistance.
1,505 Digital Learner attendances during the year.
148 separate households benefited from IT support and digital advice.
2,855 hours of volunteer time were contributed, with an estimated value of £34,860.
6 Digital Champions were supported by 26 local Digi-Buds volunteers.
The five locations were Ickleford, Datchworth, Little Hadham, Aston and Tewin.

Digital Infrastructure

Following on from the Village Halls Connectivity Report, we have worked with partners and telecom providers to improve the service and provision of internet services which is poor in many of our Village Halls.

Active Villages

We started mapping physical activities in targeted villages, and piloted Boxing Exercise as an activity to bring people together and encourage those not currently active to get involved. More work is planned on this project later in 2026.

Community Garden St Albans

The small band of garden volunteers continue to make the one acre of garden accessible and open to all. The community groups are well established and have repeatedly told us that the space without constraints is vital to the health and wellbeing and working with other diverse people and interests are a little gem in St Albans.

The revitalization of the community pond was started to increase the bio-diversity within the garden.

The interactions between the diverse community groups and the garden volunteers who provide weekly maintenance and support is a model of excellence for community cohesion and impacted on health and wellbeing together with firm social friendships within the project and beyond.

We thank the project leads and following groups: Food Smiles; St Albans Beekeepers; Disability Centre; Czech and Slovakia; Woodcraft Social groups and many others plus the fantastic group of garden volunteers.

Financial review

Income increased by £34,491, from £186,787 in 2024/25 to £221,278 in the year ended 31 March 2026. Expenditure totalled £212,923, resulting in an operating surplus of £8,355 for the year.

Total funds increased to £147,759, including unrestricted reserves of £126,490, providing a stable base for future activities. Although cash at the year-end reduced to £131,428, this largely reflected £23,532 of grant income recognised as debtors at 31 March 2026, all of which has subsequently been received.

Overall, the Charity enters the new financial year on a sound financial footing, with healthy reserves and improved financial stability.

Reserves policy

It is the policy of the Charity to maintain free unrestricted reserves at a minimum level equivalent to three months' operating expenditure, including staff and premises costs. The trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant reduction in funding while alternative income is secured or expenditure is reviewed.

Reserves are also required to bridge timing differences between expenditure and the receipt of grants and other income and to support the orderly winding-up of the Charity should it cease to be a going concern.

Provision for potential redundancy costs is considered separately. At 31 March 2026, the Charity's free unrestricted reserves exceeded the minimum target. This policy will be reviewed at least annually.

This policy will be reviewed on no less than an annual basis.

Structure, governance and management

Community Development Action Hertfordshire is a company limited by guarantee .

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Aneja
P K Azilah
J Dawson
J Deards
A Graham-Martin (Appointed 15 October 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Report was approved by the Board of Trustees .

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Jodie Deards
Trustee

Date: 15th September 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

I report to the trustees on my examination of the financial statements of Community Development Action Hertfordshire (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the Charity, who are also its directors for the purposes of company law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M. Hjertzen

Mark Hjertzen BA FCA
HW Associates Limited

Date: 15th September 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	5,353	-	5,353	4,830	-	4,830
Charitable activities	4	67,258	134,015	201,273	40,982	127,508	168,490
Other trading activities	5	9,912	-	9,912	2,204	4,637	6,841
Investments	6	4,740	-	4,740	6,449	177	6,626
Total income		87,263	134,015	221,278	54,465	132,322	186,787
Expenditure on:							
Charitable activities	7	119,894	93,029	212,923	80,513	173,634	254,147
Total expenditure		119,894	93,029	212,923	80,513	173,634	254,147
Net income/(expenditure)		(32,631)	40,986	8,355	(26,048)	(41,312)	(67,360)
Transfers between funds		54,453	(54,453)	-	(551)	551	-
Net movement in funds	9	21,822	(13,467)	8,355	(26,599)	(40,761)	(67,360)
Reconciliation of funds:							
Fund balances at 1 April 2025		104,668	34,736	139,404	131,267	75,497	206,764
Fund balances at 31 March 2026		126,490	21,269	147,759	104,668	34,736	139,404

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**13**		420		630
Current assets					
Debtors	**14**	23,532		497	
Cash at bank and in hand		131,428		152,485	
		154,960		152,982	
Creditors: amounts falling due within one year	**15**	(7,621)		(14,208)	
Net current assets			147,339		138,774
Total assets less current liabilities			147,759		139,404
The funds of the Charity					
Restricted income funds	**17**		21,269		34,736
Unrestricted funds	**18**		126,490		104,668
			147,759		139,404

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Trustees on 15th September 2026.

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Jodie Deards
Trustee

1 Accounting policies

Charity information

Community Development Action Hertfordshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2, Mead Lane Industrial Estate, Merchant Drive, Hertford, SG13 7BH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the Charity's charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity .

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity 's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	1,975	943
Membership fees	3,378	3,887
	5,353	4,830

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Services provided under contract	67,258	-	67,258	40,982	-	40,982
Performance related grants	-	134,015	134,015	-	127,508	127,508
	67,258	134,015	201,273	40,982	127,508	168,490

5 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Sponsorships and social lotteries	-	-	-	437	3,439	3,876
Other income	9,912	-	9,912	1,767	1,198	2,965
Other trading activities	9,912	-	9,912	2,204	4,637	6,841

6 Income from investments

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Interest receivable	4,740	-	4,740	6,449	177	6,626

7 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Staff costs	126,176	83,909
Other staff costs	1,214	1,718
Office expenses	5,000	1,179
Other expenses	10,059	3,790
Training and professional expenses	19,073	16,427
Premises expenses	2,395	1,622
Repairs and maintenance	112	-
Tewin bus hire	-	4,480
Marketing and PR	-	4,152
	164,029	117,277
Share of support and governance costs (see note 8)		
Support	30,808	131,650
Governance	18,086	5,220
	212,923	254,147
Analysis by fund		
Unrestricted funds	119,894	80,513
Restricted funds	93,029	173,634
	212,923	254,147

8 Support costs allocated to activities

	2026	2025
	£	£
Staff costs	34,394	97,086
Depreciation	210	211
Other staff costs	-	576
Office expenses	-	4,176
Other expenses	783	136
Subscriptions	-	6,223
Professional fees	-	2,110
Premises expenses	10,075	19,897
Marketing and PR	-	1,235
Governance costs	3,432	5,220
	48,894	136,870

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):	8,355	(67,360)

10 None of the trustees, or any persons connected with them, received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Total	10	7

Employment costs	2026	2025
	£	£
Wages and salaries	153,254	166,874
Social security costs	3,685	8,114
Other pension costs	3,631	6,007
	160,570	180,995

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2025	841
At 31 March 2026	841
Depreciation and impairment	
At 1 April 2025	211
Depreciation charged in the year	210
At 31 March 2026	421
Carrying amount	
At 31 March 2026	420
At 31 March 2025	630

14 Debtors

Amounts falling due within one year:	**2026 £**	**2025 £**
Trade debtors	22,936	49
Prepayments and accrued income	596	448
	23,532	497

15 Creditors: amounts falling due within one year

	2026 £	**2025 £**
Trade creditors	4,573	2,337
Accruals and deferred income	3,048	11,871
	7,621	14,208

16 Retirement benefit schemes

Defined contribution schemes	**2026 £**	**2025 £**
Charge to profit or loss in respect of defined contribution schemes	3,631	6,007

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
	34,736	134,015	(93,029)	(54,453)	21,269

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	75,497	132,322	(173,634)	551	34,736

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	104,668	87,263	(119,894)	54,453	126,490

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	131,267	54,465	(80,513)	(551)	104,668

19 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	420	-	420
Current assets/(liabilities)	126,070	21,269	147,339
	126,490	21,269	147,759

19 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	630	-	630
Current assets/(liabilities)	104,038	34,736	138,774
	104,668	34,736	139,404

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

20 Restricted funds details

Funder	Details	BFwd	Income	Expenditure	Transfers	CFwd
HTC	Connecting Communities	1	5,083	105	4,979	
HCC	Coronation Grants	500	-	-	-	500
CDA	Community Garden	2,560	223	214	2,569	-
HCF	Digital inclusion North Herts	(2)	-	-	(2)	-
DI	Clarion Futures: Digital inclusion	4,247	14,875	14,431	2	4,689
HWR	Herts Welcomes Refugees	43	28,426	27,884	585	-
HCF	Household Support	3,100	-	-	3,100	-
EHDC	Healthy Club	1,500	-	-	1,500	-
MHSP	Suicide Prevention	5,903	-	-	5,903	-
Tewin PC	Transport	(36)	1,773	2,413	(676)	-
RHE	Rural Affordable Housing	15,858	43,507	47,191	12,174	-
	Village Halls Consortium	1,062	1,070	565	1,567	-
HCF	Herts Community Energy	-	10,000	-	-	10,000
BLCF	Herts Community Energy	-	4,981	-	-	4,981
	ACRE	-	24,077	226	22,752	1,099
		34,736	**134,015**	**93,029**	**54,453**	**21,269**

Trustees have reviewed the restricted funds and confirmed that some of these funds were just reserved for certain projects, without the funder imposing any restrictions. Therefore, the eligible core costs (staff and operating costs) incurred in delivering those projects were covered through the relevant transfers.

Rural Affordable Housing transfer of £12,174 represents an historic consultancy income that was unrestricted.

Company registration number 03712283 (England and Wales)

Charity registration number 1075224 (England and Wales)

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	S Aneja P K Azilah J Dawson J Deards A Graham-Martin	 (Appointed 15 October 2025)
Country of incorporation	United Kingdom (England and Wales)	03712283
Charity registration	England and Wales	1075224
Principal address	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH	
Registered office	Unit 2 Mead Lane Industrial Estate Merchant Drive Hertford SG13 7BH	
Accountants	HW Associates Limited Portmill House Portmill Lane Hitchin Herts SG5 1DJ	

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

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COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Community Development Action Hertfordshire is a company limited by guarantee.

Established in January 1966, CDA Herts is the Rural Community Charity (RCC) for Hertfordshire. CDA Herts aims to be the leading independent County Charity for the sustainable development of rural and urban communities across Hertfordshire and a strategic partner in the development of the County's Voluntary and Community Sector and public agencies.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

To promote any charitable purposes for the benefit of the community in the geographical County of Hertfordshire and surrounding areas by assisting the work of statutory authorities and voluntary organisations engaged in advancing education, furthering health, relieving poverty, distress or sickness, or in pursuing any other charitable purposes.

To promote and organise co-operation in the achievements of said purposes and to that end bring together Council representatives of the authorities and organisations engaged in the furtherance of the said purposes within the geographical County of Hertfordshire and surrounding areas.

Achievements and performance

Significant activities and achievements against objectives

The Board:

- The Board and staff are following a new three-year strategic plan, as agreed in 2025, focusing our activities on providing maximum benefit to rural communities, demonstrating best social value for the people and groups targeted.
- Agreed the vision, mission, and values to be embedded in all the projects.

To Foster Healthy, Sustainable, Connected Communities across Rural Hertfordshire.

The Board thanks all our funders and sponsors, particularly ACRE and Defra, Herts County Council, Clarion Futures, Essex County Council, Herts and West Essex Integrated Care Board, Herts Community Foundation, and the many colleagues and partners who share our vision and mission.

Our activities and focus for this year have been to follow the three-year strategy and can be divided into

- Projects that enhance and protect the Infrastructure.
- Projects that encourage neighbours to connect in supporting each other, with light weight oversight.
- Projects that amplify the voices of and advocate on behalf of rural communities and enterprises with local and national government and institutions.

Projects:
Rural Infrastructure.

Village Halls Advisory Service
Over the 12 months, we supported 79 different village halls with 269 requests for advice and information across 39 categories. We also responded to 46 requests for ACRE Information Sheets and model documents. The main areas of support included governance and trustee matters, management, operational issues, networking, energy efficiency and net zero.
We held two countywide Village Halls Conferences during the year, attended by a total of 111 people. These full-day events brought together village hall trustees, partner organisations, specialist advisers and exhibitors, providing information, training and opportunities to share good practice on subjects including volunteer recruitment, governance, health and wellbeing, energy efficiency, insurance, fundraising and the development of village halls as community hubs.
Alongside the conferences, we delivered a programme of online seminars and network events. This included a Utility Aid energy webinar attended by 15 halls, an online workshop on Charitable Incorporated Organisations attended by 30 halls, and a countywide Consortium Network Meeting attended by 17 halls.

Herts Community Energy
During the year, CDA Hertfordshire revitalised the Herts Community Energy programme, developing it from an established discussion network into a practical rural outreach programme. With support from Hertfordshire Community Foundation and Bedfordshire and Luton Community Foundation, we piloted a series of community energy clinics, providing talks, drop-in sessions and one-to-one guidance on energy efficiency, household costs and available support. The learning and partnerships developed through these pilots enabled us to prepare a wider programme of delivery for the 2026/27 financial year. We look forward to taking this work forward by encouraging villages across Hertfordshire to develop community energy initiatives, generate more energy locally and retain more of the financial, social and environmental benefits within their communities

Rural Affordable Housing
The housing needs survey with Ashwell was finalised and signed off by the Parish Council, forming an important part of the library of documents that decisions for building in the village will be based on.

Community Transport
Tewin Community Transport Minibus continues to provide a vital service for the elderly, vulnerable and lonely in the village. We have 4 regular users and a further 6 who use the Minibus when special trips are arranged to Garden Centres for example.

A review of providers has resulted in the appointment of R Minibuses, we continue to look at ways to make this project financially sustainable, and will be exploring different options in the next financial year.

The involvement of local councillors and users as a steering committee, ensures this project stays connected to the community it serves.

Connected Communities

Digital Inclusion

We continue to be very proud of our engagement, support and encouragement of local Digital Volunteers, which was key in ensuring that the project developed further and became more sustainable via continued commissioning funding support from Clarion Futures - Digital.

The number of rural areas included in the project remained at 5 villages and their surrounding communities. The informal drop-in format combined with tea and cake make the weekly free to access sessions more welcoming and helping to reduce potential stigma or confidence issues people may have when seeking some IT support and help in uses their digital devices.

Feedback:

"As a person of senior age living on my own and with no family members living nearby, I find the weekly IT support sessions invaluable in helping me keep afloat, within the ever-changing digital world."

We delivered:

178 drop-in Digital Inclusion sessions across five rural village halls.
338 hours of sessional digital support, advice and assistance.
1,505 Digital Learner attendances during the year.
148 separate households benefited from IT support and digital advice.
2,855 hours of volunteer time were contributed, with an estimated value of £34,860.
6 Digital Champions were supported by 26 local Digi-Buds volunteers.
The five locations were Ickleford, Datchworth, Little Hadham, Aston and Tewin.

Digital Infrastructure

Following on from the Village Halls Connectivity Report, we have worked with partners and telecom providers to improve the service and provision of internet services which is poor in many of our Village Halls.

Active Villages

We started mapping physical activities in targeted villages, and piloted Boxing Exercise as an activity to bring people together and encourage those not currently active to get involved. More work is planned on this project later in 2026.

Community Garden St Albans

The small band of garden volunteers continue to make the one acre of garden accessible and open to all. The community groups are well established and have repeatedly told us that the space without constraints is vital to the health and wellbeing and working with other diverse people and interests are a little gem in St Albans.

The revitalization of the community pond was started to increase the bio-diversity within the garden.

The interactions between the diverse community groups and the garden volunteers who provide weekly maintenance and support is a model of excellence for community cohesion and impacted on health and wellbeing together with firm social friendships within the project and beyond.

We thank the project leads and following groups: Food Smiles; St Albans Beekeepers; Disability Centre; Czech and Slovakia; Woodcraft Social groups and many others plus the fantastic group of garden volunteers.

Financial review

Income increased by £34,491, from £186,787 in 2024/25 to £221,278 in the year ended 31 March 2026. Expenditure totalled £212,923, resulting in an operating surplus of £8,355 for the year.

Total funds increased to £147,759, including unrestricted reserves of £126,490, providing a stable base for future activities. Although cash at the year-end reduced to £131,428, this largely reflected £23,532 of grant income recognised as debtors at 31 March 2026, all of which has subsequently been received.

Overall, the Charity enters the new financial year on a sound financial footing, with healthy reserves and improved financial stability.

Reserves policy

It is the policy of the Charity to maintain free unrestricted reserves at a minimum level equivalent to three months' operating expenditure, including staff and premises costs. The trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant reduction in funding while alternative income is secured or expenditure is reviewed.

Reserves are also required to bridge timing differences between expenditure and the receipt of grants and other income and to support the orderly winding-up of the Charity should it cease to be a going concern.

Provision for potential redundancy costs is considered separately. At 31 March 2026, the Charity's free unrestricted reserves exceeded the minimum target. This policy will be reviewed at least annually.

This policy will be reviewed on no less than an annual basis.

Structure, governance and management

Community Development Action Hertfordshire is a company limited by guarantee .

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Aneja
P K Azilah
J Dawson
J Deards
A Graham-Martin (Appointed 15 October 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The Report was approved by the Board of Trustees .

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Jodie Deards
Trustee

Date: 15th September 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

I report to the trustees on my examination of the financial statements of Community Development Action Hertfordshire (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the Charity, who are also its directors for the purposes of company law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M. Hjertzen

Mark Hjertzen BA FCA
HW Associates Limited

Date: 15th September 2026

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	5,353	-	5,353	4,830	-	4,830
Charitable activities	4	67,258	134,015	201,273	40,982	127,508	168,490
Other trading activities	5	9,912	-	9,912	2,204	4,637	6,841
Investments	6	4,740	-	4,740	6,449	177	6,626
Total income		87,263	134,015	221,278	54,465	132,322	186,787
Expenditure on:							
Charitable activities	7	119,894	93,029	212,923	80,513	173,634	254,147
Total expenditure		119,894	93,029	212,923	80,513	173,634	254,147
Net income/(expenditure)		(32,631)	40,986	8,355	(26,048)	(41,312)	(67,360)
Transfers between funds		54,453	(54,453)	-	(551)	551	-
Net movement in funds	9	21,822	(13,467)	8,355	(26,599)	(40,761)	(67,360)
Reconciliation of funds:							
Fund balances at 1 April 2025		104,668	34,736	139,404	131,267	75,497	206,764
Fund balances at 31 March 2026		126,490	21,269	147,759	104,668	34,736	139,404

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY DEVELOPMENT ACTION HERTFORDSHIRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**13**		420		630
Current assets					
Debtors	**14**	23,532		497	
Cash at bank and in hand		131,428		152,485	
		154,960		152,982	
Creditors: amounts falling due within one year	**15**	(7,621)		(14,208)	
Net current assets			147,339		138,774
Total assets less current liabilities			147,759		139,404
The funds of the Charity					
Restricted income funds	**17**		21,269		34,736
Unrestricted funds	**18**		126,490		104,668
			147,759		139,404

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Board of Trustees on 15th September 2026.

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Jodie Deards
Trustee

1 Accounting policies

Charity information

Community Development Action Hertfordshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2, Mead Lane Industrial Estate, Merchant Drive, Hertford, SG13 7BH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the Charity's charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity .

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity 's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	1,975	943
Membership fees	3,378	3,887
	5,353	4,830

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Services provided under contract	67,258	-	67,258	40,982	-	40,982
Performance related grants	-	134,015	134,015	-	127,508	127,508
	67,258	134,015	201,273	40,982	127,508	168,490

5 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Sponsorships and social lotteries	-	-	-	437	3,439	3,876
Other income	9,912	-	9,912	1,767	1,198	2,965
Other trading activities	9,912	-	9,912	2,204	4,637	6,841

6 Income from investments

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Interest receivable	4,740	-	4,740	6,449	177	6,626

7 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Staff costs	126,176	83,909
Other staff costs	1,214	1,718
Office expenses	5,000	1,179
Other expenses	10,059	3,790
Training and professional expenses	19,073	16,427
Premises expenses	2,395	1,622
Repairs and maintenance	112	-
Tewin bus hire	-	4,480
Marketing and PR	-	4,152
	164,029	117,277
Share of support and governance costs (see note 8)		
Support	30,808	131,650
Governance	18,086	5,220
	212,923	254,147
Analysis by fund		
Unrestricted funds	119,894	80,513
Restricted funds	93,029	173,634
	212,923	254,147

8 Support costs allocated to activities

	2026	2025
	£	£
Staff costs	34,394	97,086
Depreciation	210	211
Other staff costs	-	576
Office expenses	-	4,176
Other expenses	783	136
Subscriptions	-	6,223
Professional fees	-	2,110
Premises expenses	10,075	19,897
Marketing and PR	-	1,235
Governance costs	3,432	5,220
	48,894	136,870

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):	8,355	(67,360)

10 None of the trustees, or any persons connected with them, received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Total	10	7

Employment costs	2026	2025
	£	£
Wages and salaries	153,254	166,874
Social security costs	3,685	8,114
Other pension costs	3,631	6,007
	160,570	180,995

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2025	841
At 31 March 2026	841
Depreciation and impairment	
At 1 April 2025	211
Depreciation charged in the year	210
At 31 March 2026	421
Carrying amount	
At 31 March 2026	420
At 31 March 2025	630

14 Debtors

Amounts falling due within one year:	**2026 £**	**2025 £**
Trade debtors	22,936	49
Prepayments and accrued income	596	448
	23,532	497

15 Creditors: amounts falling due within one year

	2026 £	**2025 £**
Trade creditors	4,573	2,337
Accruals and deferred income	3,048	11,871
	7,621	14,208

16 Retirement benefit schemes

Defined contribution schemes	**2026 £**	**2025 £**
Charge to profit or loss in respect of defined contribution schemes	3,631	6,007

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
	34,736	134,015	(93,029)	(54,453)	21,269

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	75,497	132,322	(173,634)	551	34,736

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	104,668	87,263	(119,894)	54,453	126,490

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	131,267	54,465	(80,513)	(551)	104,668

19 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	420	-	420
Current assets/(liabilities)	126,070	21,269	147,339
	126,490	21,269	147,759

19 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	630	-	630
Current assets/(liabilities)	104,038	34,736	138,774
	104,668	34,736	139,404

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

20 Restricted funds details

Funder	Details	BFwd	Income	Expenditure	Transfers	CFwd
HTC	Connecting Communities	1	5,083	105	4,979	
HCC	Coronation Grants	500	-	-	-	500
CDA	Community Garden	2,560	223	214	2,569	-
HCF	Digital inclusion North Herts	(2)	-	-	(2)	-
DI	Clarion Futures: Digital inclusion	4,247	14,875	14,431	2	4,689
HWR	Herts Welcomes Refugees	43	28,426	27,884	585	-
HCF	Household Support	3,100	-	-	3,100	-
EHDC	Healthy Club	1,500	-	-	1,500	-
MHSP	Suicide Prevention	5,903	-	-	5,903	-
Tewin PC	Transport	(36)	1,773	2,413	(676)	-
RHE	Rural Affordable Housing	15,858	43,507	47,191	12,174	-
	Village Halls Consortium	1,062	1,070	565	1,567	-
HCF	Herts Community Energy	-	10,000	-	-	10,000
BLCF	Herts Community Energy	-	4,981	-	-	4,981
	ACRE	-	24,077	226	22,752	1,099
		34,736	**134,015**	**93,029**	**54,453**	**21,269**

Trustees have reviewed the restricted funds and confirmed that some of these funds were just reserved for certain projects, without the funder imposing any restrictions. Therefore, the eligible core costs (staff and operating costs) incurred in delivering those projects were covered through the relevant transfers.

Rural Affordable Housing transfer of £12,174 represents an historic consultancy income that was unrestricted.