

Charity registration number 1094699

Company registration number 04488714 (England and Wales)

CRAWLEY COMMUNITY ACTION LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CRAWLEY COMMUNITY ACTION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Susan Bloom (Chair) (Appointed 02/10/2013) Ashwin Soni (Finance Director) (Appointed 10/10/2019) Jeremy Yeats-Edwards (Vice-Chair) (Appointed 05/10/2009) Paul Castle (Company Secretary) (Appointed 03/10/2011) Dr Iyadh Daoud (Appointed 19/09/2003) Vivienne Gray (Appointed 02/10/2013) Marilyn Mansfield-Clark (Appointed 10/10/2018) David Murphy (Appointed 17/07/2002) Peter Mansfield-Clark (Appointed 20/01/2022) Catherine Mary Pedlow (Appointed 09/11/2023)
Chief Executive	Toby Shaw (Appointed 01/04/2022)
Secretary	Paul Castle
Charity number	1094699
Company number	04488714
Registered office	The Orchard 1-2 Gleneagles Court Brighton Road Crawley West Sussex RH10 6AD
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT
Bankers	Royal Bank of Scotland Drummond House (F) Branch Customer Service Centre 1 Redheughs Avenue Edinburgh EH12 9JN

CRAWLEY COMMUNITY ACTION LTD

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CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Trustees Report and Accounts

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

After obtaining the approval of the Charity Commission, the business, assets and funds of the charity, Crawley Council for Voluntary Service registered with the Charity Commission (number 227757), were transferred to a company limited by guarantee with the same name (now Crawley Community Action Ltd). The charitable company was incorporated on 17 July 2002 with registered number 4488714, and was registered on 21 November 2002 with Charity Commission number 1094699.

Objectives and activities

At the Special General Meeting held on 9 March 2015, the members adopted a new governing document in the form of a new Memorandum and Articles of Association. The new Memorandum and Articles of Association is based on a National Association for Voluntary and Community Action (NAVCA) model document, approved by the Charity Commission. Under the new Memorandum and Articles of Association, the objects of the charity Crawley Community Action are:

- to promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Crawley and its environs (hereinafter called "the area of benefit") and, in particular, build the capacity of the third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
- to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

The new governing document re-defined membership to include all charities, voluntary organisations and social enterprises accessing any support or service provided by Crawley Community Action, enabling them to have a say in the management and running of the organisation as a member. From April 2015 membership does not require payment of a subscription, and annual membership is by application form.

Public Benefit statement

The requirements for reporting public benefit in an annual report are that the report will contain:

- i) a report of those activities undertaken by a charity to further its charitable activities for the public benefit, and
- ii) a statement by the charity trustees that they have due regard to public benefit guidance published by the Charity Commission.

The guidance sets out two key principles which need to be met in order to show that an organisation's aims are for the public benefit;

- i) there must be an identifiable benefit or benefits, i.e. the "benefit" principle, and
- ii) the benefit must be to the public or a section of the public, the "public" principle.

CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Activities

The trustees refer to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives of, and in planning, activities. The trustees endorse these key principles of public benefit, and reflect them into the aims and objectives of the activities they have set. Crawley Community Action typically delivers on these objectives through delivering on the National Association for Voluntary and Community Action (NAVCA) standards.

The nature of the activities carried out by Crawley Community Action are detailed in the narrative of Achievements and Performance in the year in the Trustees' Report, and in other literature and newspaper articles, and on Facebook, Twitter and the website. By means of these narratives and publicity, the trustees show that the activities undertaken by Crawley Community Action to further its charitable activities are, and are duly reported as being, for the public benefit.

Achievements and performance

Crawley Volunteers

Volunteers are at the heart of community activity in Crawley. During the year our Crawley Volunteers project, which is supported by the National Lottery Reaching Communities Programme, went from strength to strength. We registered 354 people with our volunteering brokerage service and provided them with information about volunteering opportunities. We were able to refer 284 of these people to local organisations looking for volunteers who matched their profile. We recorded placing 84 volunteers directly into volunteering placements. We also worked with local businesses, helping their staff members to volunteer and give something back to the local community.

We know that volunteering plays a really important role in creating strong and prosperous communities. Often people are motivated to give their time to local good causes, but we also know that volunteering can be transformational for the people who do it. The main reasons people come to us to volunteer are 'to give back to their community' (50%) and to 'gain new skills' (39%). We have seen some inspiring examples where our support with volunteering has improved people's health and wellbeing, connected them to a supportive community, and provided a stepping stone into paid employment. During the year we worked with 88 organisations who were looking to recruit volunteers, including 30 groups that we had not previously supported and we promoted 103 different roles on their behalf.

As well as supporting individual volunteers, we have also been supporting local groups and charities. We created the Crawley Volunteer Managers Forum to share best practice and advice. This has included sessions on volunteer recruitment and working with young volunteers, with more sessions planned for the coming year. We have been working with the forum to create a 'vision for volunteering' in Crawley as well as developing handbooks on topics including 'Volunteering and Young People' and 'Volunteering and Asylum Seekers'. In addition to all this, we provided 33 hours of 1:1 support for individuals who needed additional help with finding a volunteering role and worked with local companies to provide 25 hours of one-off volunteering to charities and groups based in Crawley.

Crawley Social Prescribing

This year our social prescribing service received 846 referrals. Most of our referrals still come from the local GP Practices with whom we work. But we are seeing an increase in the number of our referrals that come from alternative sources. Social services, local midwives, community organisations (including those we have developed our relationships with through our work on health inequalities), and people themselves all regularly contact us requesting support.

We provided social prescribing support to 581 clients this year. For each client we create a personalised plan answering the question 'what matters most to you?'. We then work with them for 3-6 months to help them move toward their goals and overcome any barriers in their way. We also connect people with the local services, activities and organisations that can play a part in this too. The average number of interactions we had with our clients over the course of an intervention this year was 8.

Every person's case is different and that means we support people with a great range of social needs. We track the broad themes of why people seek our support. This year the most common reasons people were referred to us were:

- Mental Health (18.8%)
- Loneliness (10.7%)
- Financial issues (9.5%)
- Lifestyle / behaviour change (9.4%)

CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our social prescribing team is settled and well balanced, and has a great mix of skills and experience. They deliver a high-quality service and this is reflected in the positive client outcomes we see measured by the wellbeing outcome tool we use. 88% of discharged clients who completed both a pre and post intervention wellbeing assessment reported an overall increase in their wellbeing over the period they worked with us. The average percentage increase in wellbeing amongst these people was 20%.

Whilst our social prescribing support is available to all adult residents of Crawley, 47% of all referrals received this year were for people living in the most deprived neighbourhoods (Indices of Multiple Deprivation (IMD) 1 – 4).

The South East Thriving Communities Programme

During the year we completed work on The Thriving Communities Programme, which we had delivered in the South East region in partnership with the National Academy of Social Prescribing (NASP). Thriving Communities was the national support programme initiated by NASP in response to the impact and challenges caused by the COVID-19 pandemic. Its aim was to help voluntary, community, faith and social enterprise organisations share learning, ideas and best practice. By developing partnerships and fostering new connections the work created stronger links between organisations in the voluntary and community sector, helping social prescribing to take root and communities to thrive.

Supporting Community Groups and Broader Community Action

During the year we actively supported an average of 14 community groups each month. We provided community group leaders with 132 support sessions during the year. We helped all these groups to be more effective and efficient by providing specialist advice and guidance. This included 100 sessions helping groups with best practice, governance, and policies. We also provided 85 support interventions to community groups on fundraising and reviewing funding bids. With our support the groups we supported with their fundraising received £85,000 of external funding.

We continued to run the Orchard, which is a dedicated community building exclusively for charities and community groups. The building is owned by Crawley Borough Council but operated and managed by Crawley Community Action in the best interests of the local voluntary and community sector. There are 12 charities based in the building and The Orchard serves as a vital hub, offering assistance to many thousand people with a wide range of needs (homelessness, families in crisis, mental health, learning disabilities, asylum seekers, survivors of domestic violence, and children dealing with trauma and anxiety).

Our plans for the coming year

Crawley Community Action has been busy making significant strides in fostering community engagement and support within Crawley. Building on the accomplishments and activities we have achieved during the year; we are planning the following initiatives for the coming year:

Expand Volunteer Reach: We have made great progress in engaging volunteers, but there may still be segments of the community that are untapped. We intend to develop outreach strategies to target demographics that are underrepresented in volunteering, such as young people, retirees, or specific cultural groups.

Diversify Volunteer Opportunities: We will continue to work with local organisations to develop a wide range of volunteer roles that cater to different interests, skills, and availability. This could include short-term, project-based opportunities as well as longer-term commitments.

Enhance Volunteer Training and Support: Provide comprehensive training and ongoing support for volunteers and volunteer managers to ensure they feel equipped and empowered in their roles. This will involve workshops on volunteer management, communication skills, and diversity training.

Strengthen Partnerships: We will build on existing partnerships and forge new collaborations with local businesses, schools, government agencies, and other community stakeholders. These partnerships will help expand resources, reach, and impact.

Social Prescribing Expansion: Given the success of the social prescribing service, we will aim to expand its reach to serve more individuals in need within Crawley. This could involve outreach to alternative referral sources, such as local authorities, housing providers, and a range of NHS services.

CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Addressing Common Referral Themes: Since mental health, loneliness, and financial issues are common reasons for referrals, we will explore working with our partners to provide support programs to address these needs more comprehensively.

Meeting local Needs: Our work means we know about the needs of the local community, including needs that are not met by current services. We will work with others, including local community groups, to ensure that services are available that meet the needs of Crawley residents.

Sustainability Planning: We will ensure the long-term sustainability of our initiatives by developing strategic plans, securing funding sources, and cultivating leadership within the organisation and among community partners.

Financial review

Crawley Community Action embraced the new focus and strategic direction to maintain our core services delivery in the year. This was in line with the planning process developed in response to our client and funders needs.

Unrestricted Income funds in hand at the year-end were £300,716 (2023: £265,291).

Mindful of the obligation for the potential liability for the deficit on the pension scheme, certain sums had been set aside over many years. In the 2018 accounts, a transfer was made to formally set up a Designated Fund out of Unrestricted funds in hand to cover the potential additional amount of £65,000 estimated participating employer's debt on withdrawal liability for the portion of the pension fund deficit attributed to Crawley Community Action over and above that already provided in the accounts. In 2024, this has been reduced to £20,000.

Restricted Income funds in hand at the year-end were £146,777 (2023: £117,992). See Note 18 to the accounts for Restricted Income funds tables and the Restricted Income funds operations.

All of the assets of the charity are used to carry out its objectives

Reserves policy

The trustees are dedicated to maintaining a strong financial foundation to support our mission and strategic goals. The charity has in its recent history experienced the sudden loss of funding and the huge challenges that causes. The trustees recognise that proper reserves management reflects good governance and sound financial stewardship, which are critical for the long-term success and sustainability of the charity.

The charity operates in an increasingly competitive funding landscape, with greater uncertainty than ever about future sources of income. Dependence on external funding sources can be risky, reserves help manage periods where grants or donations are lower than expected. This safeguards the organisation including its staff and volunteers and ensures that the charity can continue to meet the needs of its beneficiaries. The reserves policy is to hold adequate funds to ensure that the charity can continue its operations without disruption, even if there are short-term delays in funding or unexpected drops in donations.

The board of trustees will monitor the level of reserves regularly to ensure they remain within the target range and meet our operational needs. The reserves policy will be reviewed annually, or more frequently, if necessary, to respond to significant changes in our financial circumstances or operational environment. If reserves fall outside the target range, the trustees will develop a plan to restore reserves to the desired level. This may involve adjusting expenditure, reallocating funds, or implementing fundraising strategies.

The reserves policy will fund:

- The amount required to write down fixed assets to their realisable disposal value in the event they become redundant upon a forced closedown
- Support to employees in finding alternative employment
- Termination pay to employees under their notice and pay contract conditions
- Terminating service contracts, such as office rent and equipment
- Office closure costs, removals and document retention
- Participating employer's debt on withdrawal from pension scheme
- Contingency sum for outstanding liabilities
- Any reimbursement of funding as required by funders
- Legal and advisory costs on orderly withdrawal from activities
- Accountancy, audit, independent examination and other costs of winding up

CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees have reviewed their reserves policy during the year and have decided to add 6 - 9 months of running costs of The Orchard to their policy. Therefore, the reserves policy has increased to between £281,250 - £343,750.

The trustees may at any time create a reserve for any purpose contained in the Business Plan, or as required and approved by the funder, or close out a reserve when no longer required or appropriate. The trustees may create and maintain the reserves aggregated as a pool within general activity income funds, not necessarily wholly specific to general activity such that part may be related and applied in the event ultimately against any Restricted Income fund activity if or as required.

Investment policy

The policy is to place the investment of surplus funds in the bank deposit accounts with The Royal Bank of Scotland plc. The policy, in line with the bank changing the range of deposits accounts available, is to continue solely with the operation of a deposit for the portion of funds not envisioned to be needed to be drawn in the shorter term to be placed on deposit with a withdrawal notice period of ninety-five days.

Major risks

The trustees examine the major strategic, business and operational risks that the charity faces. The trustees confirm that systems are in place and monitored to mitigate those risks. These systems are subjected to regular review, including the updating of insurance cover, staff employment procedures, financial procedures and authorisation processes.

Plans for future periods

We end the year with the charity in a strong position to continue to build on the progress we have made. For over 60 years Crawley Community Action has been making a positive contribution to our community. We are pleased to remain in a strong position to be planning for our future and responding to the needs of our beneficiaries.

In the coming year we are looking forward to:

- Working with the National Lottery Reaching Communities Fund to develop our new volunteering programme 'Crawley Volunteers'.
- Developing new services at the Orchard to ensure that it is sustainable and that it continues to serve the needs of local voluntary and community sector.
- Working with our funders and partners in the NHS to continue to support clients through our successful Crawley Social Prescribing service.
- Providing the best possible support to local voluntary and community organisations with the support of our funders.

Structure, governance and management

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:

Susan Bloom (Chair) (Appointed 02/10/2013)

Ashwin Soni (Finance Director) (Appointed 10/10/2019)

Jeremy Yeats-Edwards (Vice-Chair) (Appointed 05/10/2009)

Paul Castle (Company Secretary) (Appointed 03/10/2011)

Dr Iyadh Daoud (Appointed 19/09/2003)

Vivienne Gray (Appointed 02/10/2013)

Marilyn Mansfield-Clark (Appointed 10/10/2018)

David Murphy (Appointed 17/07/2002)

Peter Mansfield-Clark (Appointed 20/01/2022)

Catherine Mary Pedlow (Appointed 09/11/2023)

CRAWLEY COMMUNITY ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

The trustees are members of the charitable company. Under the Memorandum and Articles of Association the liability of the members is limited, undertaking to contribute to the assets of the charitable company in the event of a winding up, an amount not exceeding £1.

Trustees are elected by members of the charitable company at a General Meeting. Not less than three quarters of the board of trustees from time to time shall be, or be elected by, members of the charitable company, i.e. representing an organisation which is a member of the charitable company. The board of trustees may from time to time appoint any person to be a trustee to fill a casual vacancy to hold office until the next Annual General Meeting.

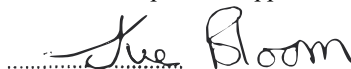
Organisational structure

The trustees examine the major strategic, business and operational risks that the charity faces. The trustees confirm that systems are in place and monitored to mitigate those risks. These systems are subjected to regular review, including the updating of insurance cover, staff employment procedures, financial procedures and authorisation processes. The principal risks relate to keeping up-to-date with legislation and regulations, and to having robust IT systems and communication, adequate funding, good staffing, and other resources to enhance performance on projects to develop and sustain well-funded services.

Induction and training of trustees

New trustees are given an induction pack which contains the Memorandum and Articles of the Association and a copy of the current policies and procedures. This pack is used alongside training given by the experienced members of the board and the Chief Executive.

The trustees' report was approved by the Board of Trustees.



Susan Bloom (Chair) (Appointed 02/10/2013)

Trustee

Date: 16/07/2024

CRAWLEY COMMUNITY ACTION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CRAWLEY COMMUNITY ACTION LTD

I report to the trustees on my examination of the financial statements of Crawley Community Action Ltd (the charitable company) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charitable company (and 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 (the 2006 Act).

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 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 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 9 December 2024

CRAWLEY COMMUNITY ACTION LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	28,492	-	351,194	379,686	468,203
Charitable activities	4	125,110	-	-	125,110	178,107
Investments	5	10,797	-	-	10,797	1,941
Total income		164,399	-	351,194	515,593	648,251
Expenditure on:						
Charitable activities	6	130,116	-	322,409	452,525	491,623
Total expenditure		130,116	-	322,409	452,525	491,623
Net income		34,283	-	28,785	63,068	156,628
Other recognised gains and losses:						
Actuarial gains on defined benefit pension schemes		1,142	-	-	1,142	1,219
Net movement in funds	8	35,425	-	28,785	64,210	157,847
Reconciliation of funds:						
Fund balances at 1 April 2023		265,291	73,000	117,992	456,283	298,436
Fund balances at 31 March 2024		300,716	73,000	146,777	520,493	456,283

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

CRAWLEY COMMUNITY ACTION LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	116,548	-	351,655	468,203
Charitable activities	4	178,107	-	-	178,107
Investments	5	1,941	-	-	1,941
Total income		<u>296,596</u>	-	<u>351,655</u>	<u>648,251</u>
Expenditure on:					
Charitable activities	6	200,695	-	290,928	491,623
Total expenditure		<u>200,695</u>	-	<u>290,928</u>	<u>491,623</u>
Net income		95,901	-	60,727	156,628
Transfers between funds		3,350	-	(3,350)	-
Other recognised gains and losses:					
Actuarial gains on defined benefit pension schemes		1,219	-	-	1,219
Net movement in funds	8	100,470	-	57,377	157,847
Reconciliation of funds:					
Fund balances at 1 April 2022		164,821	73,000	60,615	298,436
Fund balances at 31 March 2023		<u>265,291</u>	<u>73,000</u>	<u>117,992</u>	<u>456,283</u>

CRAWLEY COMMUNITY ACTION LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	23,699		38,567	
Cash at bank and in hand		534,186		429,013	
		<u>557,885</u>		<u>467,580</u>	
Creditors: amounts falling due within one year	13	(36,391)		(9,154)	
Net current assets			521,494		458,426
Provisions for liabilities	14		(1,001)		(2,143)
Net assets			<u>520,493</u>		<u>456,283</u>
The funds of the charitable company					
Restricted income funds	18	146,777		117,992	
Unrestricted funds - general		300,716		265,291	
Unrestricted funds - designated	17	73,000		73,000	
		<u>520,493</u>		<u>456,283</u>	

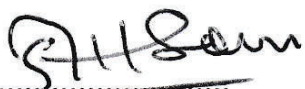
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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 trustees on 16/07/2024.



Ashwin Soni (Finance Director) (Appointed 10/10/2019)
Trustee



Paul Castle (Company Secretary) (Appointed 03/10/2011)
Trustee

Company registration number 04488714 (England and Wales)

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Crawley Community Action Ltd is a charitable company limited by guarantee incorporated in England and Wales. The registered office is The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus 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 their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The purpose and use of the designated fund is described and set out in the notes to the accounts.

Restricted Income funds are those which are to be used in accordance within the specific restrictions imposed by the grant providers, donors, or other income providers for particular purposes. The purpose and use of the Restricted Income funds is described and set out in the notes to the accounts.

1.4 Income

Income is recognised when the charitable company 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.

Income from charitable activities includes income from grants and contract income, donations, management fees and other income generated to supplement funding towards providing core services, and includes premises management operation income of rent, service charges and other premises activity related income from the hire of the meeting rooms at The Orchard generated to provide services to tenants.

Investment income comprises interest earned on bank deposits.

1.5 Expenditure

Liabilities and related expenditure are recognised in full in the accounts as soon as the obligation arises. All expenditure is accounted for on an accruals basis and includes attributable Value Added Tax (VAT) which cannot be recovered. Charitable activities are all the resources expended by the charitable company in undertaking its work to meet its charitable objectives.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The scheme is a multi-employer scheme where the scheme is currently in deficit, and since the charitable company has agreed to a deficit funding arrangement, the charitable company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. Further details are given in the notes to the accounts.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.14 Creditors

Creditors are recognised where the charitable company 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 discounts due.

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

Deferred income

Grant or contract income is deferred where the income is in respect of a future accounting period.

Pension liability

A provision is made for a potential pension funding shortfall in the accounts. The provision is based on an estimated shortfall figure provided by the scheme actuary.

3 Donations

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	3,492	-	3,492	999	-	999
Grants and contract income receivable for core activities	25,000	351,194	376,194	115,549	351,655	467,204
	<u>28,492</u>	<u>351,194</u>	<u>379,686</u>	<u>116,548</u>	<u>351,655</u>	<u>468,203</u>

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Provision of Crawley Community Action support		
Sale of goods	76,217	100,333
Charitable rental income	44,849	73,675
Other income	4,044	4,099
	<u>125,110</u>	<u>178,107</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>10,797</u>	<u>1,941</u>

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Provision of Crawley Community Action support 2024 £	Provision of Crawley Community Action support 2023 £
Direct costs		
Staff costs	373,151	345,377
Staff/Volunteer travelling	542	1,031
Staff training	201	183
Fundraising costs	3,100	5,500
Recruitment advertising	-	83
Project fees	943	31,404
Marketing costs	1,550	12,485
	<hr/>	<hr/>
	379,487	396,063
Share of support and governance costs (see note 7)		
Support	69,783	88,965
Governance	3,255	6,595
	<hr/>	<hr/>
	452,525	491,623
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	130,116	200,695
Restricted funds	322,409	290,928
	<hr/>	<hr/>
	452,525	491,623
	<hr/>	<hr/>

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7	Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
		£	£	£	£	£	£
	Service and water charges	1,204	-	1,204	6,771	-	6,771
	Insurance	5,695	-	5,695	5,008	-	5,008
	Light and heat	18,407	-	18,407	24,020	-	24,020
	Maintenance and other premises costs	15,969	-	15,969	19,626	-	19,626
	Office equipment	12,284	-	12,284	7,139	-	7,139
	Printing, postage and stationery	1,823	-	1,823	1,765	-	1,765
	Telephone	6,456	-	6,456	8,420	-	8,420
	Subscriptions	1,618	-	1,618	1,302	-	1,302
	Consultancy fees and software	2,034	-	2,034	13,062	-	13,062
	General expenses	4,293	-	4,293	1,852	-	1,852
	Independent examination fees	-	3,016	3,016	-	3,799	3,799
	Legal and professional	-	-	-	-	2,550	2,550
	Bank charges	-	239	239	-	246	246
		<u>69,783</u>	<u>3,255</u>	<u>73,038</u>	<u>88,965</u>	<u>6,595</u>	<u>95,560</u>
	Analysed between						
	Charitable activities	<u>69,783</u>	<u>3,255</u>	<u>73,038</u>	<u>88,965</u>	<u>6,595</u>	<u>95,560</u>

Governance costs includes payments to the Independent Examiner of £3,016 (2023- £3,000) for the independent examination.

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	<u>3,016</u>	<u>3,799</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustees' expenses

There were a total of £135 expenses paid to trustees in the year ended 31 March 2024 (2023: £616).

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Core service	3	3
Premises management	2	2
Social prescribing	4	3
Crawley Volunteers	1	1
Thriving Communities	2	2
Shared Prosperity Fund	1	-
Total	13	11

Employment costs	2024 £	2023 £
Wages and salaries	322,388	297,281
Social security costs	29,562	28,388
Other pension costs	21,201	19,708
	373,151	345,377

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

Remuneration of key management personnel

The number of employees who are considered key management personnel is 4. Their remuneration was as follows:

	2024 £	2023 £
Aggregate compensation	165,636	196,227

11 Taxation

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

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	22,004	35,328
Other debtors	142	289
Prepayments and accrued income	1,553	2,950
	23,699	38,567

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	15	1,021	-
Trade creditors		26,425	2,734
Other creditors		2,884	3,420
Accruals		6,061	3,000
		<u>36,391</u>	<u>9,154</u>

14 Provisions for liabilities

	2024 £	2023 £
Pension provision	<u>1,001</u>	<u>2,143</u>

Movements on provisions:

	Pension provision £
At 1 April 2023	2,143
Utilisation of provision	(1,225)
Unwinding of discount	82
Adjustment for change in discount rate	1
At 31 March 2024	<u>1,001</u>

Eligible employees participate in a pension scheme. Crawley Community Action, the employer, contributes an additional amount to the employee's contribution deducted from monthly payroll to a pension scheme administered by The Pensions Trust. The employer's regular contribution is 6% of the employee's gross salary with the employee equally contributing 6% of gross salary. The scheme is a defined contribution scheme. The assets of the scheme are held separately from those of the organisation in an independently administered fund. The cost of providing pensions for the year ended 31 March 2024, including additional employer contributions of £1,225 (2023: £1,225) levied by the pension scheme administrator towards reducing the pension fund deficit, amounted to £21,201 (2023: £19,708) and is included within the charge for salaries.

The charitable company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Provisions for liabilities	2024	(Continued) 2023
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Following a change in legislation in 2005 there is a potential debt to the employer that could be levied by the Trustee of Growth Plan. The Trustee's current policy is that it only applies to employers with pre October 2001 liabilities in the Growth Plan. The debt is due in the event of the employer ceasing to participate in the Growth Plan or the Growth Plan winding up. The amount of the debt depends on many factors and can be volatile over time.

Crawley Community Action Ltd was notified in June 2024 by The Pension Trust of the estimated employer debt on withdrawal from the Growth Plan based on the financial positions of the Growth Plan at 30 September 2023. As of that date the estimated amount of employer debt on withdrawal liability for Crawley Community Action Ltd was calculated as £15,866.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum	(payable monthly and increasing by 3% each on 1st April)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

		(Continued)
14	Provisions for liabilities	2024 2023

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2024 (£s)	Period Ending 31 March 2023 (£s)
Provision at start of period	2,143	3,362
Unwinding of the discount factor (interest expense)	82	63
Deficit contribution paid	(1,225)	(1,225)
Remeasurements - impact of any change in assumptions	1	(57)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	1,001	2,143

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2024 (£s)	Period Ending 31 March 2023 (£s)
Interest expense	82	63
Remeasurements – impact of any change in assumptions	1	(57)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2024 % per annum	31 March 2023 % per annum	31 March 2022 % per annum
Rate of discount	5.31	5.52	2.35

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

	31 March 2024 (£s)	31 March 2023 (£s)	31 March 2022 (£s)
Year 1	1,021	1,225	1,225
Year 2	-	1,021	1,225
Year 3	-	-	1,021

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Deferred income

	2024 £	2023 £
Arising from Deferred income	1,021	-
	<u>1,021</u>	<u>-</u>
	2024 £	2023 £
Deferred income is included within:		
Current liabilities	1,021	-
	<u>1,021</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2023	-	103,234
Released from previous periods	-	(103,234)
Resources deferred in the year	1,021	-
	<u>1,021</u>	<u>-</u>
Deferred income at 31 March 2024	1,021	-
	<u>1,021</u>	<u>-</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	21,201	19,708
	<u>21,201</u>	<u>19,708</u>

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

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
Redundancy provision	8,000	-	8,000
Pension liability provision	65,000	(45,000)	20,000
Building costs provision	-	45,000	45,000
	<u>73,000</u>	<u>-</u>	<u>73,000</u>
	<u><u>73,000</u></u>	<u><u>-</u></u>	<u><u>73,000</u></u>
Previous year:	At 1 April 2022	Transfers	At 31 March 2023
	£	£	£
Redundancy provision	8,000	-	8,000
Pension liability provision	65,000	-	65,000
	<u>73,000</u>	<u>-</u>	<u>73,000</u>
	<u><u>73,000</u></u>	<u><u>-</u></u>	<u><u>73,000</u></u>

The redundancy provision is the amount set aside by the trustees to establish a fund for future redundancy costs.

The pension liability provision is the amount set aside by the trustees to establish a fund to cover the potential additional amount of estimated participating employer's debt on withdrawal liability for the portion of the pension fund deficit attributed to Crawley Community Action over and above that already provided in the accounts.

The building costs provision has been set aside by the trustees to cover any urgent building repair costs should they arise.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Social Prescribing	35,986	177,904	(180,963)	-	32,927
Thriving Communities	30,055	50,000	(35,874)	-	44,181
Crawley Volunteers	20,682	61,354	(47,135)	-	34,901
Living Healthier Lives	26,569	18,856	(31,073)	-	14,352
Crawley Active	4,700	-	-	-	4,700
Group Development	-	27,155	(23,584)	-	3,571
Shared Prosperity	-	10,000	-	-	10,000
Community Research Project	-	3,500	(1,355)	-	2,145
Ukraine Project	-	2,425	(2,425)	-	-
	<u>117,992</u>	<u>351,194</u>	<u>(322,409)</u>	<u>-</u>	<u>146,777</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Crawley Volunteers	-	55,931	(34,899)	(350)	20,682
Crawley Active	-	-	(300)	5,000	4,700
Thriving communities	42,924	91,404	(99,274)	(5,000)	30,054
Social Prescribing	13,671	149,436	(124,120)	(3,000)	35,987
Living Healthier Lives	4,020	54,884	(32,335)	-	26,569
	<u>60,615</u>	<u>351,655</u>	<u>(290,928)</u>	<u>(3,350)</u>	<u>117,992</u>

Restricted income funds - Review of operations

The Premises fund is the departmental operation overseen by the Premises Manager to run the building at The Orchard with its many charitable sector tenants. All the building running costs are accounted for by Crawley Community Action as lead manager for The Orchard building, to be then recharged to all tenants by way of rent and a variable quarterly service charge. The Premises fund for The Orchard building premises management operation is accounted for within Crawley Community Action as a distinct restricted income fund operation in order to disclose clear accountability to the tenants.

CRAWLEY COMMUNITY ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Over the past years contracts for The Orchard have been reviewed to seek to gain best value for money, and with nearly full occupation of The Orchard, increased meeting room hire income, and income from short-term letting of spare office space.

Crawley Community Action continues to see The Orchard building as a key resource for tenants and their operations in Crawley providing well-equipped offices, meeting rooms and facilities.

Crawley Community Action was granted a lease to the building at The Orchard, 1 & 2 Gleneagles Court, Brighton Road, Crawley in 2006 by Crawley Borough Council to manage the building for several charitable organisations to move in together as tenants to create a successful voluntary sector centre for Crawley.

Crawley Community Action continued with the programme of up-dating the facilities for the benefit of tenants and their staff, room hirers and visitors to The Orchard building.

Ukraine Project - Relates to funding received to go towards developing longer term support for people from Ukraine.

19 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	301,717	73,000	146,777	521,494
Provisions	(1,001)	-	-	(1,001)
	<u>300,716</u>	<u>73,000</u>	<u>146,777</u>	<u>520,493</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Current assets/(liabilities)	267,434	73,000	117,992	458,426
Provisions	(2,143)	-	-	(2,143)
	<u>265,291</u>	<u>73,000</u>	<u>117,992</u>	<u>456,283</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).