### ACTION 21 (2010)

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### **COMPANY INFORMATION**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 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 published in October 2019.

### Reference and administration information

Charity name: Action 21 (2010) Ltd

Also known as: Action 21

Charity registration number: 1136450

Company registration number: 07185413

Registered office and Re-Useful Centre
Operational address: Unit 3 Milverton House

Court Street Leamington Spa Warwickshire CV31 2BB

### **Directors/Trustees**

The following served as Directors/Trustees during the year ended 31 March 2023

Belinda Pyke Chair Margaret Begg Vice-Chair Paula Raducan Treasurer

Paul Harris Appointed 12 July 2022

Chris Pollock

Juliet Nickels Resigned 24 March 2023 Roger Twiney Resigned 12 July 2022

Jennifer Worrall

Rachel Barnett Appointed 12 July 2022

Nikki Cockcroft (coopted)

Emma Royston (coopted) Resigned 23 March 2023

### **Company Secretary**

Paula Raducan

### The following were members of staff on 31 March 2023

Martin Smith General Manager
Ashley Hopkins Shop Manager
Daryl Davies Shop Manager
Elizabeth Zeen Craft Club Leader

Ruth Garvey Cleaning and Sanitising Supervisor

### **Independent Examiner**

Burgis & Bullock, Chartered Accountants, 23-25 Waterloo PI, Learnington Spa CV32 5LA

### **Bankers**

Unity Trust Bank plc. Nine Brindley Place, Birmingham. B1 2HB

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## 1 ACTION 21 (2010) TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

### **Activities and charitable objects**

Action 21's vision is to reduce waste, promote reuse, increase knowledge and skills, and support its local communities in living more sustainably. Its formal charitable aims are to promote the protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use, reclamation, recycling, the use of recycled products and the use of surplus for the benefit of the inhabitants of the District of Warwick and its environs. To also advance the education and skills of the public in subjects related to sustainability, also in areas related to energy, food and transport.

The charity runs the Re-Useful Centre which has operated from 3 adjacent, leased units in Court Street, Leamington Spa since January 2015. Action 21 also leases a local railway arch, which accommodates a bike workshop.

The Re-Useful Centre receives donations of goods from the public that would otherwise go to waste (principally landfill) and enables the items to be purchased and re-used. During the year under review the facility has saved over 70 tonnes of donated items from landfill.

In order to increase re-use, the charity undertakes refurbishment of bicycles and some items of furniture to ensure items are of an adequate standard for sale. Hundreds of donated bikes are refurbished and sold each year, thereby providing a means of affordable sustainable transport for the local community.

Action 21 also tests electrical equipment for resale, allowing re-use of items that would otherwise be scrapped. Donated items which cannot be sold are broken down and sold for scrap, re-used, recycled or sold on to other companies for upcycling.

Action 21 intends to continue to run projects in the key theme areas of re-use, sustainable transport and education. The charity engages with a wide number of volunteers who deliver these activities. Some volunteers are drawn from vulnerable and disadvantaged groups who benefit from the vocational experience, training and social interaction.

- 1. Action 21 runs a regular fortnightly group called 'Craft Club' at The Sydni Centre which is a "skill share" activity.
- 2. Action 21 promoted and took part in Eco Fest in September. This annual event highlights the work of local environmental groups and sustainability charities.
- Action 21 supports a number of organisations by donating items from the Re-Useful Centre including; Operation Christmas Child (helping to fill shoe boxes for needy children in Romania and Ukraine, OWNBOOKS (a book recycling project to help young children without books at home), Vision Aid Overseas (an organisation recycling unwanted spectacles).

### Volunteers

Volunteers are an essential resource for Action 21. As well as participating in the operation of the Re-Useful Centre they provide valued support for the charity's other projects.

Around 50 regular volunteers support the operation of the Re-Useful Centre together with Action 21's administrative, communications and marketing activities.

### **Marketing/Communications**

The key aims of Action 21 are to maintain and expand public awareness of Action 21's projects and activities; to promote the Re-Useful Centre in order to increase donations and purchases; to promote volunteering opportunities in order to recruit new volunteers; and to publicise events in order to increase event attendance.

Action 21's website features volunteer profiles. Action 21's Facebook, Twitter and Instagram pages promote the day-to-day activities at the Re-Useful Centre and forthcoming events.

## 2 ACTION 21 (2010) TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

### **Public benefit**

The trustees consider they have complied with their duty to have due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

### Financial review of 2022/2023 and future financial outlook

The financial statements show that a surplus of £21k, was incurred in the year to 31 March 2023. This was in excess of expectations and resulted in an increase in the general reserves (unrestricted funds) to £131k.

Overall income from all sources in the year amounted to £181.9k, slightly below the previous year. Expenditure in the year at £160.8k was higher than in the previous year.

The Court Street leases have one year to run, expiring on 30 June 2024 and the landlord is not prepared at present to discuss an extension. There remains significant uncertainty over the future use of these sites due to potential nearby development activity and this continues to overshadow the operation. We continue to explore possible alternatives. This risk presents significant threats to the charity's ability to operate, even in the short term.

The terms of the lease and the level of the rent, including a backdated increase, for the premises housing the bike workshop remain under discussion with the landlord and this too represents a risk to the charity's ability to maintain this activity.

### Reserves policy

Total reserves for the year amounted to £134,597 (including restricted funds of £3,538).

The Board of Trustees has adopted a policy that unrestricted funds should be held as reserves at a level that equates to a minimum of three months' unrestricted expenditure. This would enable the charity to continue to operate and/or to meet its obligations as regard its leases and redundancy payments, in the event that unrestricted income ceased to be received or was significantly reduced, whilst consideration was given as to how to respond to the new circumstances. The unrestricted reserves at 31 March 2023 equated to over 9 months of normal unrestricted expenditure.

### Members of the Board

Members of the Board are trustees for the purpose of charity law; trustees who served during the year covered by this report are set out on page 1.

### Structure, governance and management

Action 21 (2010) is a charitable company limited by guarantee and does not have a share capital. It was incorporated on 10 March 2010 and registered as a charity on 18 June 2010. Action 21 (2010) took over the assets and liabilities of its predecessor company, Action 21 (registered number 4150006), on 1 August 2010.

The governing document of Action 21 (2010) is its Memorandum and Articles of Association which were signed on 2 March 2010. The charity's trustees are also Directors of the Company. One third of the trustees retire by rotation at each Annual General Meeting. A retiring trustee is eligible for re-election.

The Board normally meets bi-monthly and is responsible for the strategic direction and policies of the charity. The General Manager attends all Board meetings and is responsible for running the charity. Individual Board members take on additional roles to support the General Manager in relation to finance, human resources, recycling and fund raising.

## 3 ACTION 21 (2010) TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Trustee appointment, induction and training

Individuals expressing an interest in becoming a trustee meet the General Manager and/or Chair and are then invited to attend a Board meeting before deciding whether to formally apply. The Board decides at its next meeting whether to co-opt the applicant, pending ratification at the next Annual General Meeting. Newly co-opted trustees are encouraged to visit the charity's premises to experience how the charity operates and to meet staff and volunteers. They are also given a

Trustees' Handbook, a copy of the last Annual Report and Financial Statements and copies of minutes of recent Board meetings.

### Risk review

During the year the Board again reviewed the major risks to which it is exposed and identified systems or procedures to manage those risks. The Board considers that insurance cover and reserves are adequate to ensure the continued operation or orderly closure of the charity in the event of the occurrence of any unexpected incident.

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

16 Jul 2023

Belinda Pyke (Jul 16, 2023, 8:38am)

Belinda Pyke Chair/Director/Trustee

# 4 ACTION 21 (2010) INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out on pages 6 to 11.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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:

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

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

W A Hubbard	
Wende Hubbard (Jul 17, 2023, 8:41am)	17th July 2023
W Hubbard	Date:

**FCCA** 

BURGIS & BULLOCK Chartered Accountants 23-25 Waterloo Place Leamington Spa CV32 5LA

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ACTION 21 (2010)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	4	-	-	-	19,078
Other trading activities	5	180,683	-	180,683	169,636
Investments	6	1,238		1,238	56
Total		181,921		<u> 181,921</u>	188,770
Expenditure on: Raising funds Charitable activities Total	7 8	160,868 - 160,868	- - -	160,868 - 160,868	146,466 1,553 <b>148,019</b>
Net income		21,053	-	21,053	40,751
Reconciliation of funds					
Total funds brought forward		110,006	3,538	113,544	72,793
Total funds carried forward		131,059	3,538	134,597	113,544

The notes on pages 8 to 11 form an integral part of these financial statements.

### 6 ACTION 21 (2010) BALANCE SHEET AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
TANGIBLE FIXED ASSETS	9		-		-
CURRENT ASSETS Debtors Cash at bank and in hand	10 11	1,449		2,361	
CREDITORS Amounts falling due within one year	12	140,824 142,273 (7,676)		117,064 119,425 (5,881)	
NET CURRENT ASSETS	12	<u>(7,070)</u>	134,597	(3,001)	113,544
NET ASSETS		, <del>-</del>	134,597	_	113,544
FUNDS Unrestricted funds Restricted funds	13	<u>-</u> -	131,059 3,538 <b>134,597</b>	<u>-</u>	110,006 3,538 <b>113,544</b>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Belinda Pyke (Jul 16, 2023, 8:38am)

Belinda Pyke, Chair/Director/Trustee

Paula Raducan (Jul 16, 2023, 7:34am)

Paula Raducan, Honorary Treasurer/Director/Trustee

Companies House No:07815413

### 1. General information and basis of preparation

Action 21 (2010) is a private company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are to promote the protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use, reclamation, recycling, the use of recycled products and the use of surplus for the benefit of the inhabitants of the district of Warwick and its environs. To also advance the education and skills of the public in subjects related to sustainability in areas related to energy, food and transport.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling (£) which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### Going concern

The Court Street leases have one year to run, expiring on 30 June 2024 and the landlord is not prepared at present to discuss an extension.

They are entering in new discussions with the same landlord to secure alternative premises before the end of lease term. There is a reasonable expectation that the charity will continue to operate for the next 12 months even if alternative premises are not found.

Given that the charity currently has sufficient financial resources to continue its charitable activities for the foreseeable future and they do not anticipate any significant curtailment of operating activities in the next 12 months, the trustees are confident the financial statements should be prepared on the going concern basis of accounting.

### 2. Accounting policies

### Fund accounting

Unrestricted funds are those available at the discretion of the trustees in furtherance of the charitable aims of the Charity.

Restricted funds are those available solely for the specific purposes of the donors.

### Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and legacies are accounted for when all the conditions for receipt have been met.

Income from trading activities represents sales generated by re-use operations.

Donated goods for resale are not included in valuation prior to being sold as it has been deemed impractical to measure the fair value of the goods and the cost of valuation would outweigh the benefit to the users of the accounts.

### 2. Accounting policies -continued

### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It includes attributable VAT which cannot be recovered. Expenditure has been attributed to raising funds and charitable activities as appropriate.

### Tangible fixed assets

Assets costing more than £500 are capitalised at cost less accumulated depreciation and accumulated impairment losses. Costs includes costly directly attribuale to making the asset capable of operating as intended.

Depreciation is provided at an annual rate of 20% (25% for the van) on a straight line basis in order to write the value of each asset off over its estimated useful life.

### **Financial Instruments**

The charity has elected to apply the provision of Section 11 of FRS 102 "Basic Financial Instruments" to all its financial instruments. Financial instruments are recognised in charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

#### Basic financial assets

Basic financial assets include debtors, cash, and bank balances. Debtors, cash, and balances are measured at transaction price including transaction costs.

#### **Basic financial liabilities**

Basic financial liabilities are creditors and accruals which are measured at transaction price (cash or expected settlement amount).

### **Operating leases**

Costs in respect of operating leases are charged in arriving at the operating surplus on a straight -line basis over the lease term.

### Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable in a year are included in expense in the Statement of Financial Activities.

3. Net income	2023	2022
Net income is stated after charging:	L	L
Operating lease costs	29,929	28,823
Trustees remuneration and other benefits Reporting accountants' fees and other services	- 2,833	4,020

4. Donations and legacies	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	-	-	-	264
CJRS claimed	-	-	-	1,728
Government COVID Grants	-	-	-	4,586
Voluntary Sector grant fund	-	-	-	12,500
	-		-	19,078

The Coronavirus Job Retention Scheme (CJRS) was a government scheme set up to cover certain employment costs for employees who were unable to work due to COVID-19.

FOR THE YEAR ENDED 31 MARCH 202	23 2023	2022
5. Other trading activities	£	£
Re-Useful Centre sales	180,683	169,636
Other trading activities includes restricted income of £nil (2022: £1,553).		
6. Investments	4 000	50
Interest	1,238	56
	Total 2023	Total 2022
	£	£
7. Raising funds Staff costs	82,008	74,313
Training, recruitment and DBS costs	-	695
Volunteers expenses (travel, refresh, subsistence)	4,710	5,232
Electricity and water	6,905	3,935
Vehicle costs	1,264	2,620
Rent, rates and insurance	42,038	33,688
Telephone, office and marketing costs	1,563	850
Website, software and payroll costs	2,790	3,616
Reuse shop, bikes and other costs	5,721	5,839
Building maintenance and other premises costs	1,773	1,834
Independent examiners fee& other costs	2,833	4,020
Craft Club	882	1,080
Protective clothing	4,815	5,435
Credit Card and Bank Charges	3,444	3,229
Bad debts	-	80
AGM Costs	122	
	160,868	146,466
8. Charitable activities		
Donations given	-	1,553
Donation given		

				2023 £	2022 £
9. Tangible fixed assets					
Cost					
At 1 April 2022 and at 31 Ma	arch 2023			6,441	6,441
Depreciation				0.444	
At 1 April 2022 Charge for the year				6,441 -	6,441
At 31 March 2023				6,441	6,441
Net book value					
At 31 March 2023					
10. Debtors Trade debtors				_	1,723
Prepayments and accrued in	ncome			1,449	638
1,1,				1,449	2,361
11. Cash at bank, in hand an	d in transit				
Unity Trust Bank				140,704	116,944
Cash in hand & in transit Other funds				120	120
				140,824	117,064
12. Creditors falling due with	nin one vear				
Trade creditors	, , , , , , , , , , , , , , , , , , ,			-	-
Social security and other tax	kes			1,830	2,153
Accruals				5,846 7,676	3,728 5,881
				7,070	3,001
13. Restricted Funds	Funds	Income	Expenditure	Transfers	Funds
	Brought				Carried
	Forward £	£	£	£	Forward £
Warwick University	-	-	~	-	-
(RAWKUS) in 2019	3,538			<u> </u>	3,538

This funding was granted by Warwick University (RAWKUS) in 2019 to provide assistance to schools in the area during annual Green Week and/or similar initiatives.

14. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Net current assets	131,059	3,538	134,597
Fund balances	131,059	3,538	134,597
15. Staff costs		2023	2022
		£	£
Salaries		78,952	70,757
Employer's national insurance costs		1,528	1,830
Employer's pension contributions		1,528	1,726
• •	•	82,008	74,313

The average number of persons employed by the charity during the year was 4 (2022:4) No employee received emoluments of more than £60,000 (2022-none).

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# ACTION 21 (2010) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 16. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	24,917	3,467
Later than one and not later than five years	5,775	30,800
	30,692	34,267

### 17. Transactions with trustees

There have been no material transactions with trustees and no expenses have been paid (2022-none).

### 18. Related party transactions

There were no material related party transactions during the period. (2022-none)



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### Audit history log

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