

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

**UNAUDITED ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Company Registration No: RS008117

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

GENERAL INFORMATION

YEAR ENDED 31 MARCH 2024

Registered society name	The Community Action Groups Project Oxfordshire Limited
Society registration number	RS008117
Principal & registered office address	Makespace Oxford 1 Aristotle Lane Oxford OX2 6TP
Directors (date became a director)	Current Directors Anais Bozetine (April 2022) Ruth Brandt (July 2020) Katherine Chesson (April 2022) Emma Gordon (August 2019) William Maxwell (April 2023) Philip Mousley (August 2021) Nicola Shafer (August 2021)
Accountants	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Blacklands Way Abingdon OX14 1SY
Bankers	Co-operative Bank

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

Board's annual report for the period ending 31 March 2023

The board present their report and the unaudited financial statements for the year ended 31st March 2024. Included within the board's report is the directors' report as required by society law. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

1. Objectives and Activities

The charitable objectives of CAG Oxfordshire are to:

1. Build the capacity of third sector organisations focused on environmental and social issues in Oxfordshire and its environs, to enable them to pursue or contribute to any charitable purpose, through providing them with the necessary support, advice, resources and training.
2. Promote, organise and facilitate cooperation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purpose within the area of benefit.

In addition, to these rather formal charitable objectives we have a shared vision that reflects the future we are all working towards in the CAG Oxfordshire Network:

An Oxfordshire with resilient and empowered communities, working together so that people and planet can thrive within ecological limits.

Our mission outlines how the staff team will work to achieve the overall vision.

To support and facilitate the development of a strong, well-connected network that is enacting community-led social change.

Our strategy sets out our five key goals for our core work. Our activities and progress on each goal over this period are outlined below.

1. Facilitate a network of exchange whereby member groups deliver climate mitigation, adaptation and resilience activities through individual and collective efforts.

- Network members delivered 8,847 events or activities engaging more than 120,000 people from around the County thanks to the efforts of volunteers who contributed more than 200,000 hours of volunteer time.
- We facilitated several 'Collaborate Groups' over the year, focusing on key themes: Energy, Waste and Repair, Plastics, Food Waste and Surplus Distribution, Community Growing, and Trees and Rewilding. These are for CAGs working on similar projects or across a common theme to meet up, share and find ways of working together.
- We continue to grow our membership, form new partnerships and diversify our income streams (see below).

2. Support network members to achieve their own missions.

- CAG staff organised 1:1 check-ins with 45 priority groups, including those who were less engaged or newer to the network. These check-ins were in addition to other group support we offer on a day-to-day basis when network members reach out to us. Support was provided around a variety of topics including insurance, fundraising, corporate tax returns and contract development.
- We continued to develop and curate relevant resources and guides on our website for members (and the wider movement) to access freely including the publication of new resources and guides on Venues for Hire within the Network, a Nature Recovery Organisational Directory, and How to Improve your Website, for example.
- We ran a number of training events and workshops in this period including: working with local authorities on improved air quality, citizen science, monitoring and evaluation, running corporate away days and more.

3. Demonstrate local pathways for environmental and social justice agendas to come together recognising that environmental justice cannot be achieved without social justice.

- Promoted and attended Oxfordshire Doughnut Economics Collective workshop, including providing stipends for representatives from Black and Marginalised groups.
- Attended and presented at Oxford University Hospitals Anchor Round Table Event: Creating Health with the Communities We Serve.
- Provided a statement of support for Oxford City Council motion considering the establishment of a Climate Emergency Centre in Oxford, which was successful.
- Attended Oxford Citizens Delegates Assembly and supported members of the Owned by Oxford (ObO) partnership to deliver a presentation around space needs in The Leys and a related project aiming to set up a community hub.
- Incorporate learnings from other environmental and social justice movements within the CAG network, providing connections to CAGs feeling a part of wider movement for change by including international climate news story in each issue of The Key newsletter.
- Held externally-facilitated strategy day with CAG Board to draft EFDI commitments and identify resulting actions, which work is ongoing.

4. Communicate that a more sustainable and just future is possible, focusing on activities of Community Action Groups and the network, to motivate and inspire additional action.

- We sent 56 newsletters over the year, highlighting resources, funding opportunities, training events and relevant news to our members and the general public. These communications also highlighted the success and news from the CAG Network as well as tips on reducing household food waste
- Our website, Twitter, Facebook, and Instagram presences enabled us to share stories and news from the CAG Network and other allied groups and movements. Our Instagram account was new this year.
- We've continued to use our blog to share more in depth updates and case studies about CAG members' work with the aim of inspiring further action.

5. Diversify our organisational revenue streams to facilitate more resources directly into the network.

- We received financial support from at least eleven different funding streams this year, representing a more than 35% increase over the previous financial year.
- Of the funds raised for additional projects, 65% of those funds went directly back out to the network with the balance supporting project coordination to deliver services for the network members such as advice on nature recovery activities.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

1. Structure, Governance and Management

CAG Oxfordshire is a community benefit society incorporated on 14 May 2019 and recognised as a charity for tax purposes with HMRC on 10 December 2020.

The society was established under rules which established the objects and powers of the charitable society and which set out the proceedings of meetings of directors and members.

Members of the society each have at least £1 of shares in the society. Shares are refundable and non-transferable. Shares may be repaid at par but do not carry any right to participation in assets in the event of a winding up, beyond their £1 par value. The trustees have no beneficial interest in the society.

Trustee remuneration for specific work and any expenses claimed are disclosed in note 13 of the accounts.

Trustees are elected by the membership at the society's AGM, co-opted by the board, or elected by and from the society's employees according to our Rules. The board met quarterly throughout the year and supported the strategic direction of the staff team led by Katherine Chesson as Director.

2. Membership

Over this period we welcomed new member groups to our network, and to our co-operative. Our membership stood at 111 groups at the time of reporting our year end impact. Throughout the period we've had interest from a number of new groups getting started, and from established groups, wanting to join the CAG Oxfordshire Network.

3. Finances

Detailed financial information is provided in our financial statements below this report. In summary, the trustees consider our overall financial position at the end of this year to be healthy.

In this year, our key sources of income and areas of expenditure were as follows:

Key Income Streams

Grants (OCC, FPF, NEs): 98%

Other (Event fees, Donations): 2%

Key Expenditure Streams

Staff & Employment Costs: 63%

Core Business Expenses (Rent, Insurance, Comms, etc): 8%

Network Support (Events and Training, Grants, etc): 29%

Our policy is to hold six months of core costs in reserve in case our core funding doesn't get renewed or other major issues arise. At the end of this financial year, we held nearly six months of core costs in reserve.

4. Partnerships and Fundraising

As the rest of this report shows, almost all of our work happens in close partnership with our members and the other organisations working on the wider ecosystem of social change in Oxfordshire.

Over 2023, we continued to build on the partnerships developed through the Owned by Oxford project, aiming to build a fairer, more democratic, economy in Oxford. These partners included African Families in the UK, Aspire, Coop Futures, Digital Commons Cooperative, Makespace Oxford, Mothers 4 Justice, Oxford City Council, Oxford Community Action, Solidarity Economy Association, Syrian Sisters, and Transition Lighthouse.

We also partnered with groups like Green Arts Oxfordshire Network and the Oxfordshire County Council Climate Action team on Great Big Green Week, Low Carbon Hub to co-facilitate our Energy Collaborate group, Wild Oxfordshire to co-facilitate our Rewilding Collaborate group, and OSEP to deliver social enterprise support in Oxfordshire.

CAG continues to co-chair an emerging consortium of partners engaging communities with local nature recovery work, of which CAG is a key stakeholder, also emerged this year including Wild Oxfordshire, Earth Trust, Trust for Oxfordshire's Environment, Oxfordshire Treescapes Project, Oxfordshire County Council trees officer, International Tree Foundation, BBOWT, and Community First Oxfordshire.

CAG Oxfordshire is also a member of OCVA, Co-ops UK, and the Transition Network

5. Thanks

First and foremost, thanks to all of our members (and their members and volunteers!) for the creativity, determination and care you bring to your vital work across our community. You're the reason we exist!

Thanks to Oxfordshire County Council for funding a large part of our work, and working closely in partnership with us.

RESPONSIBILITIES OF THE DIRECTORS

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

The directors are required to prepare financial statements for each financial year. The directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the entity's transactions and disclose with reasonable accuracy at any time the financial position of the entity and which enable them to ensure that the financial statements comply with the applicable accounting requirements. They are responsible for safeguarding the assets of the entity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the directors

Ruthi Brandt (Treasurer)

Date:

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

REPORTING ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED FOR THE YEAR ENDED 31 MARCH 2024

We report on the accounts for the year ended 31 March 2024 set out on pages 9 to 18.

Respective responsibilities of the committee of management and the independent reporting accountant

The society's committee of management is responsible for the preparation of the accounts, and they consider that the society is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our procedures consisted of comparing the accounts with the books of account kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In our opinion:

- the revenue account and balance sheet for year ended 31 March 2024 are in agreement with the books of account kept by the society under section 75 of the Co-operative and Community Benefit Societies Act 2014;
- having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended 31 March 2023 comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and
- the society met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

UHY Ross Brooke
Suite I, Windrush Court
Abingdon Business Park
Blacklands Way
Abingdon, Oxfordshire
OX14 1SY

Reporting Accountants
Statutory Auditor

Date:

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
		£	£	£	£	£	£
Notes							
Income from:							
Donations and legacies	3	175	-	175	389	-	389
Charitable activities	4	5,564	305,072	310,636	187,374	99,631	287,005
Other income	5	<u>563</u>	<u>102</u>	<u>755</u>	<u>2,005</u>	<u>-</u>	<u>2,005</u>
Total income		<u>6,392</u>	<u>305,174</u>	<u>311,566</u>	<u>189,768</u>	<u>99,631</u>	<u>289,399</u>
Expenditure on:							
Raising funds	6	-	250	250	1,750	-	1,750
Activities	7	<u>2,373</u>	<u>248,823</u>	<u>251,196</u>	<u>195,220</u>	<u>113,381</u>	<u>308,601</u>
Total expenditure		<u>2,373</u>	<u>249,073</u>	<u>251,446</u>	<u>196,970</u>	<u>113,381</u>	<u>310,351</u>
Net income / -expenditure		4,019	56,101	60,120	(7,202)	(13,750)	(20,952)
Transfers between funds		<u>364</u>	<u>(364)</u>	<u>-</u>	<u>18,364</u>	<u>(18,364)</u>	<u>-</u>
(Deficit)/Surplus for the year		<u>4,383</u>	<u>55,737</u>	<u>60,120</u>	<u>11,162</u>	<u>(32,114)</u>	<u>(20,952)</u>
Reconciliation of funds:							
Total funds brought forwards		<u>81,838</u>	<u>6,722</u>	<u>88,560</u>	<u>70,676</u>	<u>38,836</u>	<u>109,512</u>
Total funds carried forward		<u>86,221</u>	<u>62,459</u>	<u>148,680</u>	<u>81,838</u>	<u>6,722</u>	<u>88,560</u>

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
		£	£	£	£
	Notes				
CURRENT ASSETS					
Debtors	9	41,349		420	
Cash at bank		<u>130,272</u>		<u>134,489</u>	
		171,621		134,909	
CREDITORS: Amounts falling due within one year	10	<u>(22,941)</u>		<u>(46,349)</u>	
NET CURRENT ASSETS			148,680		88,560
CREDITORS: Amounts falling due after more than one year			-		-
NET ASSETS			<u>148,680</u>		<u>88,560</u>
FUNDS					
INCOME FUNDS					
Unrestricted Income funds	11		86,221		81,838
Restricted Income funds	11		62,459		6,722
TOTAL INCOME FUNDS			<u>148,680</u>		<u>88,560</u>

These financial statements were approved by the board of directors and authorised for issue on and are signed on their behalf by:

The notes on pages 11 to 18 form part of these financial statements.

Company Registration No: RS008117

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. COMPANY STATUS

The Community Action Groups Project Oxfordshire Limited is a society registered under the Co-operative and Community Benefit Societies Act 2014 incorporated in England within the United Kingdom. The address of the registered office is given in the club information on page 2 of these financial statements.

The financial statements are presented in sterling, which is the functional currency of the club and rounded to the nearest £.

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.

2. ACCOUNTING POLICIES

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Plant and machinery – 20% straight line
- Computer equipment – 33% straight line
- Office equipment – 25% straight line
- Leasehold improvements – 10% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the company.

Income

All income is included in the statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies income is received by way of grants, donations and gifts and is included in full in the Income and Expenditure Account when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant.

Grants that impose specified future performance-related conditions on the recipient are recognised in income only when the performance-related conditions are met.

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure represents amounts invoiced, including value added tax.

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

3. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Donations	175	-	175	389
	<u>175</u>	<u>-</u>	<u>175</u>	<u>389</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Contract income	450	-	450	181,361
Event fees	1,913	-	1,913	133
Grant income	3,201	305,072	308,273	105,511
	<u>5,564</u>	<u>305,072</u>	<u>310,636</u>	<u>287,005</u>

5. OTHER INCOME

	Unrestricted	Restricted	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Other income	653	102	755	2,005
	<u>653</u>	<u>102</u>	<u>755</u>	<u>2,005</u>

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

6. EXPENDITURE ON RAISING FUNDS

	Unrestricted	Restricted	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Fundraising costs	-	250	250	1,750
	<u>-</u>	<u>250</u>	<u>250</u>	<u>1,750</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds	Total Funds
			2024	2023
	£	£	£	£
Staff costs	-	158,280	158,280	168,317
Professional fees	-	24,168	24,168	18,042
Office and travel costs	1,680	6,565	8,245	8,165
Website and comms	94	3,781	3,875	1,489
Member costs	399	7,036	7,435	9,461
Grants Disbursed	200	48,993	49,193	103,127
	<u>2,373</u>	<u>248,823</u>	<u>251,196</u>	<u>308,601</u>

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

8. STAFF COSTS AND EMOLUMENTS

	2024	2023
	£	£
Gross salaries	146,130	155,333
Employer's NIC	7,766	8,324
Employer's pension	4,384	4,660
	<u>158,280</u>	<u>168,317</u>

None of the employees of the company earned £60,000 or more during the periods ended 31 March 2024.

The average number of employees during the period was 4 (2023: 5). All employees are involved in the provision of the company's objects.

9. DEBTORS

	2024	2023
	£	£
Trade debtors	41,349	420
	<u>41,349</u>	<u>420</u>

10. CREDITORS

	2024	2023
	£	£
Trade creditors	960	1,710
Deferred income	18,500	29,209
HMRC payable	3,130	14,174
Accruals	351	350
Other creditors	-	906
	<u>22,941</u>	<u>46,349</u>

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

11. MEMBERSHIP

	Full
Members at start of the year	105
New Memberships	9
Resignations	<u>3</u>
Members at year end	<u>111</u>

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

12. MOVEMENT OF FUNDS

	Balance 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance 31 Mar 2024 £
Unrestricted funds					
General	81,838	6,392	(2,373)	364	86,221
Restricted funds					
Friends Provident Foundation	3,543	15,000	(12,730)	-	5,813
Transition Network	3,179	-	(2,815)	(364)	-
UBS UK Donor	-	27,709	(27,709)	-	-
Garden Grant	-	32,849	(44)	-	32,809
GBGW	-	7,073	(2,073)	-	5,000
Green Match Fund	-	3,105	(2,073)	-	709
Martin Wills Fund	-	1,500	(1,500)	-	-
NE Seed Corn Funding	-	9,144	(10,403)	-	(1,259)
OCC 23-24	-	208,794	(189,403)	-	19,391
Total Restricted funds	6,722	305,174	(249,073)	(364)	62,459
	88,560	311,566	(251,446)	-	148,680

Friends Provident Foundation - A grant to support Owned by Oxford, a community wealth building initiative.

Transition Network - A grant to support the idea of establishing a Barton Community Retrofit Coop.

UBS UK Donor Advised Fund - A grant to support Oxfordshire Connects, a project to develop and improve the community tech available to help local community organisations achieve their missions.

Garden Grant - A grant to develop two new community gardens across the county.

GBGW - A grant to support community engagement with Great Big Green Week.

Green Match Fund - A grant to support deepening community connections to nature.

Martin Wills Fund - A grant to support parish groups with Nature Recovery activities and actions.

NE Seed Corn Funding - A grant to equip parish groups to develop Nature Recovery planning and actions. The small overspend on this project reflects that the final income for the project was not received until April 2024.

OCC 23-24 - A grant to support community-led climate action across the county.

THE COMMUNITY ACTION GROUPS PROJECT OXFORDSHIRE LIMITED

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

13. KEY MANAGEMENT PERSONNEL & RELATED PARTY TRANSACTIONS

The key management personnel of the company comprise the directors.

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year except as detailed below

The total employee benefits of the key management personnel were £39,875 (2023: £39,275).

During the period £Nil was paid to related parties (2023: £5,250).

There were no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the entity had any personal interest in any contract or transaction entered into by the entity, including guarantees, during the year, except as disclosed above. (2023: nil).