CINNAMON
NETWORK

EQUIPPING CHURCHES TO ENGAGE COMMUNITIES

ANNUAL REPORT APRIL 2023 – MARCH 2024

cinnamonnetwork.co.uk

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WELCOME

Dear Friends,

One of the strengths of Cinnamon, which has really come to the fore over the past few years, is our agility. As the needs of our communities, and those that serve them, have shifted, so Cinnamon has adapted in step.

The Cinnamon Incubator Competition remains a flagship, recognised throughout the UK for its excellence in nurturing the next generation of church-led social action. I was delighted to be in a packed audience at St Peter's Notting Hill in London for the 2023 Final and 10th Anniversary of the competition.

It was humbling to see that over the past 10 years we've incubated 53 projects which have replicated in more than 1,000 locations benefiting an astonishing 160,000 people. Many of the initiatives we worked with, such as Renew Wellbeing and Make Lunch, have grown to become national organisations leading in their respective areas.

We have also launched our Leadership Community in the last 12 months to better support the growing number of projects in our Network. This has been in direct response to requests from those we work with who value the safe space and ongoing support of Cinnamon.

Alongside our work with projects, we're also continuing to support individuals leading community social action projects in churches across the country through Connect Academy. We provide individual training events and the provision of Micro-Grants to equip communities the length and breadth of the country to make a positive impact.

Perhaps the most touching moment from the Cinnamon Incubator Competition Final was a film from Oak Grove Community Church in Norwich, which showed the two aspects of our work in tandem. Over the years, Cinnamon has provided support, advice and even Micro-Grant funding to help Oak Grove establish brilliant projects – many of which have been part of our Incubator Programme.

In the last year, following a period of redevelopment and two very successful pilot projects in Gainsborough and Cambridge, we launched our updated Social Action Audits. The needs of our communities have changed dramatically in the wake of COVID and the current cost of living crisis. Churches wanting to build meaningful partnerships in their communities value the insight provided by the Audits to guide their work.

I am grateful to Amanda Bindon who, with support from Mark Kitson, Paul Garratt and the rest of the Cinnamon Team, continues to deliver such excellent work. I am also proud to be working alongside a supportive and engaged Board of Trustees. Sharon Prentice stepped down from her role in November 2023 – she was a great support to the team during her tenure. We welcomed Heather Keates and Jill Morrison to the Board this year. Heather has great knowledge of the sector as founder of Community Money Advice, while Jill brings expertise from a long career in the NHS.

Martin Warner
Chair of Trustees

CINNAMON NETWORK

We enable people to access help and support within their communities by nurturing and developing Christian social action projects that are locally led, relevant and sustainable.

CHRISTIAN DISTINCTIVENESS

As an organisation we are inspired by our Christian faith to serve our communities. All our work is delivered through the lens of faith, be it incubating projects or project leaders. We help our partners to navigate how best to maintain Christian identity and integrity while working in a multi-faith setting and balancing the demands of other stakeholders.

This is a key topic for Cinnamon and we already have an established teaching model on Christian distinctiveness within both the Incubator Programme and Connect Academy. Interestingly, an increasing number of organisations within our network are seeking guidance on evangelism within social action, and how to bridge the gap between the Christian roots of their work and their engagement with a secular society.

We are therefore prioritising the development of this offer so that our partners can more fully consider how to share the Christian faith in their unique context.

CASE STUDY

OAK GROVE COMMUNITY CHURCH

Over the past decade, Cinnamon has been helping Darren Woodward and his team at Oak Grove Community Church to make a positive impact in their local area.

"As a church, we feel called to address the issues we see in our community, which is why we are so grateful for the Cinnamon Network," explains Darren.

"Over the past 10 years, Cinnamon has helped us in so many ways, from giving great advice and resources on how to get started, to suggesting projects that address community needs and providing seed funding," continues Darren.

Professional Support
The modest congregation of around 60-80 members hosts numerous Cinnamon Recommended Projects – a Community Money Advice Centre, a Kids Matter project, and Linking Lives.

"We've seen people released from huge, painful debts. We've seen parents up-skilled and empowered to look after their kids. We've seen lonely people reconnected with us and others, becoming confident again," Darren beams.

> *'Cinnamon has helped us in so many ways.'*
>
> Darren Woodward, Senior Leader

Most recently, with help from a Cinnamon Micro-Grant, the church added Renew Wellbeing, one of the first initiatives to complete the Cinnamon Incubator Programme, to their roster of activities.

Lasting Impact
Jasmine, a young mum, now enjoys the Renew Wellbeing sessions with crafts, quiet games, and conversations punctuated by prayer. Shortly after the COVID pandemic, Jasmine felt particularly isolated.

"I was afraid to take my boys out because I thought people would judge me," she explains. The church reached out to her through their Linking Lives initiative, and she has since completed a Kids Matter course. The church is now a central part of her life.

"I don't get much time for myself, so it's nice to come here and do crafts or play a game. It's like a family," she says, proudly.

Hundreds of families in this community have been blessed by the church who are continuing to look for new ways to adapt, extend and build partnerships to extend their work.

Darren Woodward – Oak Grove Community Church

INCUBATING PROJECTS

We believe that great work needs to be nurtured and shared.

The Church has a powerful legacy when it comes to social action within communities and some of our nations most trusted charities have strong Christian foundations. Here at Cinnamon, we want to continue that legacy by nurturing new social action projects and supporting the leaders of established projects.

"I love the way Cinnamon manages to balance and support the professional growth with the personal, where you can grow as a leader in your role but also have time to just be who you are as individual."

Leadership Community Member

CINNAMON LEADERSHIP COMMUNITY

Over the past 12 months, we've reassessed the way we work with the Cinnamon Recommended Projects in our network and launched the Cinnamon Leadership Community.

This is in direct response to requests from leaders of projects that have completed our Cinnamon Incubator Programme. Leaders told us that they greatly value the safe space Cinnamon provides to journey together as they exchange ideas and experience.

The initiative was piloted in January, with 20 projects expressing an interest to join almost immediately. The community will made up of leaders from some of the best-known names in Christian social action, as well as those from smaller charities. This will include those who have successfully completed the Incubator Programme as well as others working in the sector.

The community will provide a safe space where, united in their desire to see the love of Jesus expressed practically, leaders can learn, be encouraged and connect with one another.

"Cinnamon is very important for my mental health as a leader. I need residentials like this to get me through my year and to remind us all we are not alone – and the challenges we face are not unique."

Cinnamon Leadership Community member.

CINNAMON INCUBATOR PROGRAMME

Across the country, there are some incredible projects working tirelessly to bring support and relief to communities.

Through our Incubator Programme we want to develop and bottle their brilliance so others can replicate their work.

Over the course of two years, successful projects benefit from: teaching from industry professionals; residential training events; Cinnamon's retreat; one-to-one coaching; peer support; and networking opportunities with funders and potential partners.

In 2023, five new initiatives joined the Cinnamon Incubator Programme.

- **BIG GREEN HEART** support people individually and in groups to understand the power of forgiveness.
- **ORCHARDS** provide safe housing and a nationwide counselling service for women who have been victims of sexual exploitation.
- **REVIVE – WOMEN OF GRACE** create safe spaces for women who have gone through the trauma of female genital mutilation (FGM).
- **SOMEONE CARES** provide emotional, practical and spiritual support to families when they have a loved one admitted to Alder Hey Children's Hospital.
- **SPRINGBOARD** is an eight-week course to benefit those experiencing both the emotional and practical challenges of separation and divorce.

CELEBRATING 10 YEARS OF THE CINNAMON INCUBATOR PROGRAMME

In November we celebrated 10 years of the Cinnamon Incubator Programme. More than 200 guests joined us at St Peter's Church in Notting Hill alongside many of the projects we've supported over the years.

"The coaching has been priceless, just having that space where you can brainstorm and sound ideas out with others."

Dr Ayodele Aiayi,
Founder, Tripart Care

10 YEARS

53 INITIATIVES SUPPORTED

1038 PROJECTS REPLICATED BY 32 INITIATIVES

£30M WORTH OF VOLUNTEER TIME

160,000 INDIVIDUALS SUPPORTED

Find out more at cinnamonnetwork.co.uk/project-support

CASE STUDY

CINNAMON INCUBATOR

Ruth Rice – Renew Wellbeing

Ruth Rice was one of the first leaders to join our Cinnamon Incubator Programme in 2016. Seven years on, her idea to help churches support the mental health has flourished into a national network with 250 Renew Wellbeing spaces.

Back in 2016 in the basement of Emmanuel Centre Church in Westminster, Ruth spoke of her own mental health struggles and her vision for churches to set up spaces where it was OK not to be OK.

'When we started out, I longed to see every church prioritise wellbeing, have spaces for those who felt isolated to come and belong; to become places of peace and prayerful habits,' explains Ruth.

Ruth was clear about her vision, but she didn't know how to bring it to life. Which is where the Cinnamon Incubator Programme came in.

> *'The help and advice given was of as much value as the funding.'*
>
> Ruth Rice,
> Renew Wellbeing

More than Just Funding

"I was able to use the funding to work part time to develop the charity and make sure the principles were multipliable and simple,' she explains. 'The help and advice given was of as much value as the funding.'

Cinnamon worked with Ruth to provide guidance as she developed the structure, governance, funding and franchising model for Renew Wellbeing.

'After the funding ran out, there was no going back and I set up the charity working as director full time,' she says.

Communities across the UK are now reaping the benefits of that leap of faith. Our nation's mental health was at epidemic levels before the COVID-19 pandemic. Renew Wellbeing has been instrumental in helping churches and communities across the country to respond.

Just the Beginning

Beyond the 250 Renew Wellbeing centres, the team have also developed online training, published two books and are in the process of establishing a youth and children's programme.

But there's more to do. 'I still long to see at least 10% of all UK churches setting up simple, safe sustainable spaces to prioritise wellbeing,' says Ruth with conviction.

Renew Wellbeing

INCUBATING PROJECT LEADERS

Our churches are a powerful community resource, and we want to support and develop church leaders, project leaders, activists and volunteers who are working to transform their communities at a local level.

> *"Connect Academy gives you access to very high-quality training at an incredibly reasonable price."*
>
> Sarah Finch Life & Soul.

CONNECT ACADEMY

28 church leaders, project leaders and volunteers joined Connect Academy, our nine-month programme to incubate project leaders.

Through regular online training events and learning hubs, they learnt how to set up, run and sustain effective local social action projects.

CINNAMON CONNECT

Cinnamon Connect continues to be a valuable resource hub for anyone involved in community social action. More than 1,000 members can tap into webinars, training, topical resources and practical tools to help them deliver brilliant community work.

CINNAMON MICRO-GRANTS

Thanks to our funding partners, we're able to offer Micro-Grants of £2,000 to help churches start proven Cinnamon Recommended Projects. Over the past year, we've provided 23 grants worth £46,000 to communities in partnership with The Lauderdale Trust, Andrews Charitable Trust and The Mercers Company.

SOCIAL ACTION AUDITS

Through our audits, we help communities to demonstrate the impact of faith-based social action in their local area. Following the successful competition of two pilots, we have completed two additional audits in the Wirral and Cumbria in the past year.

They beauty of the audit is its simplicity. A single coordinator can use the online platform to engage the faith groups in their community quickly and easily in their audit. The results are then presented clearly so groups can identify overlapping services, gaps in provision, and opportunities for partnerships.

The consistency of the process also means comparisons can be made between areas — helping us to build up a complete and accurate picture of faith-based social action in the country.

Find out more at cinnamonnetwork.co.uk/church-support

GATEWAY COLLECTIVE

Ali Horton is co-leader of the Gateway Collective – a social enterprise community garden in Bootle, near Liverpool – and graduated from the Academy In June 2023.

What did you want to get out of Connect Academy?
I've lived in the voluntary sector world for 25 years now. I've had a lot of training, but I've had no specific training with a Christian slant, so for me it [Connect Academy] was the opportunity to bring two worlds together.

For someone who is starting out, it's incredibly useful. I did this with my colleague who is very new to this world [social action] so it was an opportunity for her to learn some of the different skills as well. We are in very different places, but it was useful to be on it together and talk about it afterward.

How have you applied the learning to your day-to-day work?
The partnership training made me think more about who my stakeholders are. I did a stakeholder mapping exercise and thought about who I really want to work with and how I can do that in a way that represents who we are. I've always shied away from calling people and saying, "Hi I'm Ali, can I have a coffee?" but actually the encouragement to have a personal approach was really good.

> ***"It's equipping you as a follower of Jesus to do social justice well. The people on this course get it!"***
>
> Ali Horton,
> Connect Academy graduate

In the funding one, Liam [the facilitator] had a spreadsheet he uses, and I thought "that's so much better than the one I use!" so I scribbled all his headings down and now I'm using that. It's a small example, but those little tweaks just make things so much easier.

What would you say to others thinking about joining Academy?
Prioritise the time and do it! It will force you to make space to look at your practice and yourself and make a plan. It's also incredibly good value for money. If you look at the investment, I haven't found anything that's better! It's equipping you as a follower of Jesus to do social justice well. The people on this course get it!

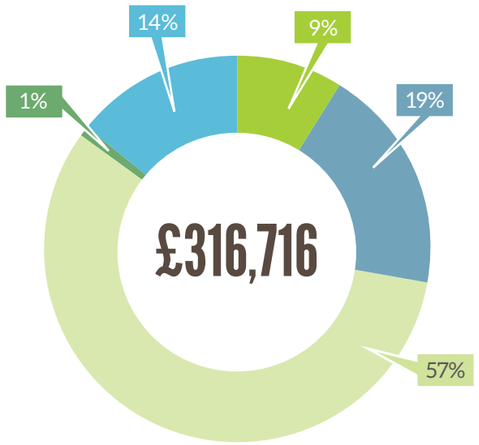
Gateway Collective

Find out more at cinnamonconnect.co.uk/academy

FINANCE REVIEW

Income

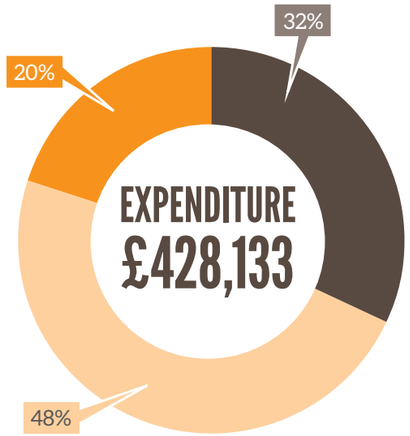
Regular giving	£28,611
One-off donations	£59,290
Trusts & foundations	£180,091
Legacies	£5,000
Other	£43,724



Income by source

Expenditure

Raising funds	£87,266
Church & societal engagement	£204,780
Project innovation & support	£136,087



Expenditure by initiative

RESERVES POLICY

The trustees aim to hold unrestricted free reserves sufficient to allow for an orderly close down in the event of a drop in funding. Based on current expenditure levels, and statutory redundancy figures, this would equate to a lower limit of £46k and an upper limit of £64k.

The charity's free reserves, excluding fixed assets, at the year-end were £51,334.

RISK MANAGEMENT

The risk management process takes account of a number of factors including internal issues such as team expertise, cash and donation levels and the current commitments. External factors, including competition within the sector, changing trends and changes in legislation are also considered.

Major risks identified by the Cinnamon Leadership Team at the end of the reporting period were as follows:

Risk	Progress made in 2023/24	Further mitigating activities in 2024/25
Cinnamon needs to build reserve in line with the approved reserves policy.	Management accounts now provide a breakdown of restricted and unrestricted reserves on a quarterly basis. The reserves policy was revised to make it more realistic and set an upper and lower limit. These boundaries change with team size and length of service.	Our focus remains on long term fundraising and tight cost control. Despite a challenging year financially we still maintained our reserves.
Incubation. A. Projects – finding the right projects to incubate B. Project leaders	A. Well planned targeted campaign built on experience to ensure exposure to the right audience. Experienced judging panel. B. Constant improvement of programme based on feedback, best practice and new learning.	Running a webinar for failed applicants of early stage projects to upskill them so they can become future applicants. Previous attendees to recommend the programme to others.
Increased competition for access to funds.	This remains true. We continue to work closely with funders to develop productive working partnerships. We have a small, agile team with flexible working practices giving us resilience.	We regularly review our team and expenditure to make sure we remain effective. We continue to work on our long-term strategy of a mixed income model and are seeing the first fruits of this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Cinnamon Network operates as a charity registered with both the Charity Commission in England and Wales and the OSCR in Scotland and is governed in line with its Constitution. It was registered as a charity in England in June 2014 and Scotland in September 2017.

Leadership Team

During 2023/24 the Cinnamon Senior Leadership Team comprised of Chief Executive Amanda Bindon, Paul Garratt Director for Church Engagement and Business Development and Associate Director Mark Kitson.

Cinnamon Financial Oversight

Throughout the year, one of the trustees, Darren Mitchell, continued to have financial oversight and review Cinnamon's Management Accounts prior to their recommendation to the Board of Trustees. These recommendations included any further action that was required. We continue to see the benefits of our fully integrated financial systems.

Board of Trustees

The Board of Trustees now consists of a Chair and three other Trustees. The Constitution states that there must be a minimum of three trustees, but puts no cap on the maximum number of trustees or the maximum length of service.

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation (CIO) and are encouraged to seek ongoing training on governance and charity matters following appointment. Prospective trustees attend a meeting as a guest.

The trustees will make available to each new trustee, on or before their first appointment:

1. a copy of the constitution and any amendments made to it; and
2. a copy of the CIO's latest trustees' annual report and financial statements.

The trustees are responsible for the governance of the charity, ensuring it meets its statutory responsibilities as well as determining overall strategy, policies and direction with the expert guidance of the Cinnamon Leadership Team. The trustees delegate day to day management of the charity to the Chief Executive and Directors.

Public Benefit

The trustees confirm that they have referred to the information contained in the Charity Commission's guidance on public benefit including PB2 (Public Benefit: running a charity) and that they have complied with section 17 of the Charities Act 2011 to have due regard to this area.

The vision of the charity is to build a better society by bringing together the people most in need in communities with the people and resources from local churches. We do that by making it as easy as possible for local churches to set up social action projects. Our approach is faith-based but not faith biased. We are motivated by Jesus to serve people of all faiths and none.

Remuneration Policy

The remuneration of the Cinnamon Team is currently set by the trustees with reference to similar roles within the sector. The charity aims to attract the best talent it can and so tends to pay within the top quartile of similar roles. The team were awarded a 6% increase in pay in January 2023 consistent with our belief that future sustainability cannot be at the cost of not recognising the worth of the team – especially given the current cost of living crisis. However, given the difficult funding environment, though the desire would be to give another pay rise in the year, prudence dictated this was not appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT
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Statement of Board of Trustees' Responsibility

The trustees are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees 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 charity and of the excess of income over expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review and legal and administrative details meet the requirements of the trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report was approved and authorised for issue by the board of trustees on 30 September 2024.

signed on its behalf by:

Martin Warner
Chair of the Board of Trustees

Cinnamon Network, charity number 1156985, OSCR number SC047733
Annual Report 1 April 2023 – 31 March 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CINNAMON NETWORK

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 44 (1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

B Permal

Bianca Permal FCA
Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

1 October 2024

FINANCIAL STATEMENTS

The Cinnamon Network – Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds Year ended 31 Mar 2024 £	Restricted funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**	*Total funds Year ended 31 Mar 2023 £*
Income from					
Donations & legacies	*2*	146,521	126,471	**272,992**	*446,663*
Charitable activities	*3*	35,624	-	**35,624**	*15,596*
Investments		8,100	-	**8,100**	*4,961*
Total income		190,245	126,471	**316,716**	*467,220*
Expenditure on:					
Raising funds	*4 & 5*	87,266	-	**87,266**	*76,796*
Charitable activities					
Church & societal engagement	*4 & 6*	119,755	85,025	**204,780**	*270,793*
Project support & incubation	*4 & 6*	63,963	72,124	**136,087**	*141,611*
Total charitable activities		*183,718*	*157,149*	***340,867***	*412,404*
Total expenditure		270,984	157,149	**428,133**	*489,200*
Net income/(expenditure)		*(80,739)*	*(30,678)*	***(111,417)***	*(21,980)*
Reconciliation of funds:					
Total funds brought forward	*11 & 12*	132,073	50,678	**182,751**	*204,731*
Total funds carried forward	*11 & 12*	*51,334*	*20,000*	***71,334***	*182,751*

The notes on pages 28 to 41 form part of the financial statements.

Cinnamon Network, charity number 1156985, OSCR number SC047733
Annual Report 1 April 2023 – 31 March 2024

The Cinnamon Network – Balance Sheet
As at 31 March 2024

	Notes	£	Total Funds As at 31 Mar 2024 £	*Total Funds As at 31 Mar 2023 £*
Current assets				
Debtors	*8*	**25,792**		*18,522*
Cash at bank and in hand		**115,251**		*266,224*
		141,043		*284,746*
Liabilities				
Creditors: amounts falling due in less than one year	*9*	**(60,334)**		*(92,620)*
Net current assets/(liabilities)			**80,709**	*192,126*
Creditors: amounts falling due in greater than one year	*10*		**(9,375)**	*(9,375)*
Net assets/(liabilities)			**71,334**	*182,751*
The funds of the charity:				
Restricted funds	*11 & 12*		**20,000**	*50,678*
Unrestricted funds	*11 & 12*		**51,334**	*132,073*
Total charity funds			**71,334**	*182,751*

The notes on pages 28 to 41 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 September 2024 and signed on their behalf by:

Martin Warner

Chair of the Board of Trustees

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Account and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved early adoption of the 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) for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

The effect of any event relating to the period ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

The functional currency of the charity is sterling. The amounts in the financial statements are rounded to the nearest pound.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Legal status

The Cinnamon Network is a Charitable Incorporated Organisation registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the trustees/members of the Charity hold no liability. The registered address is c/o Enaid Accountancy Ltd, Units 24 & 25, Goodsheds Container Village, Hood Road, Barry, CF62 5QU.

Fund accounting

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

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

The Cinnamon Network – Notes to the Financial Statements
For the year ended 31 March 2024

Grants payable

Grants payable are recognised as expenditure when there is a legal or constructive obligation to make the grant. With micro-grants this usually immediately prior to a payment being made, however with incubation grants this is at the start of the programme when the successful recipients are informed and terms of reference are signed.

Pensions

Since 1 April 2019 and roles being transitioned onto payroll, The Cinnamon Network has operated a defined contribution pension scheme. Pension contributions are charged to the statement of financial activities when due and payable. These contributions are invested separately from the charity's assets through The Peoples Pension.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised unless purchased with restricted funds.

There are no assets over this level and purchased by unrestricted funds held by the Charity currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing financial impact of the current economic environment and other external events has had no material impact on this assessment.

Cinnamon Network, charity number 1156985, OSCR number SC047733
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2. INCOME FROM DONATIONS & LEGACIES

	Unrestricted funds Year ended 31 Mar 2024 £	Restricted funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**
Trusts & foundations	71,250	108,841	**180,091**
One-off donations	41,660	17,630	**59,290**
Regular giving	28,611	-	**28,611**
Legacies	5,000	-	**5,000**
	146,521	126,471	**272,992**

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023 £*
Trusts & foundations	77,150	257,754	*334,904*
One-off donations	26,546	24,079	*50,625*
Regular giving	31,241	-	*31,241*
Other donations	2,901	-	*2,901*
Legacies	26,992	-	*26,992*
	164,830	281,833	*446,663*

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds Year ended 31 Mar 2024 £	Restricted funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**
Income from other charitable activities	35,624	-	**35,624**
	35,624	-	**35,624**

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023 £*
Income from other charitable activities	15,596	-	*15,596*
	15,596	-	***15,596***

4. TOTAL EXPENDITURE

£	Grants to institutions Year ended 31 Mar 2024 £	Direct staff costs Year ended 31 Mar 2024 £	Direct other costs Year ended 31 Mar 2024 £	Indirect costs Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**
Raising funds	-	49,498	5,137	32,631	**87,266**
Charitable activities					
Church & societal engagement	43,378	68,484	16,346	76,572	**204,780**
Programme innovation & support	25,000	-	60,201	50,886	**136,087**
	68,378	117,982	81,684	160,089	**428,133**

	Grants to institutions Year ended 31 Mar 2023 £	*Direct staff costs Year ended 31 Mar 2023 £*	*Direct costs Year ended 31 Mar 2023 £*	*Indirect costs Year ended 31 Mar 2023 £*	*Total funds Year ended 31 Mar 2023 £*
Raising funds	-	51,455	5,195	20,146	*76,796*
Charitable activities					
Church & societal engagement	52,450	84,591	62,714	71,038	*270,793*
Programme innovation & support	32,115	9,692	62,655	37,149	*141,611*
	84,565	145,738	130,564	128,333	*489,200*

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 5.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

More details on the breakdown of grants to institutions is available on request from the Charity and reflected in note 10.

The Cinnamon Network – Notes to the Financial Statements
For the year ended 31 March 2024

4. TOTAL EXPENDITURE (continued from previous page)

Indirect costs can be split as follows:

	Total funds Year ended 31 Mar 2024 £	*Total funds Year ended 31 Mar 2023 £*
Organisational leadership	**58,431**	*57,918*
Finance and administration	**70,739**	*40,606*
Communications	**20,251**	*20,167*
IT support	**7,641**	*6,961*
Governance	**3,027**	*2,681*
	160,089	*128,333*

Within indirect costs in the current period there are 109,062 of staff costs (2023: £81,718).

Governance costs consists of:

	Total funds Year ended 31 Mar 2024 £	*Total funds Year ended 31 Mar 2023 £*
Independent examination	**2,142**	*2,040*
Other costs	**885**	*641*
	3,027	*2,681*

5. COSTS OF RAISING FUNDS

	Unrestricted funds Year ended 31 Mar 2024 £	Restricted funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**
Direct staff costs	49,498	-	**49,498**
Direct other costs	5,137	-	**5,137**
Indirect costs	32,631	-	**32,631**
	87,266	-	**87,266**

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023 £*
Direct staff costs	12,356	39,099	*51,455*
Direct other costs	5,195	-	*5,195*
Indirect costs	3,435	16,711	*20,146*
	20,986	55,810	*76,796*

6. CHARITABLE ACTIVITIES

	Unrestricted funds Year ended 31 Mar 2024 £	Restricted funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**
Church & societal engagement			
Grants to institutions	21,378	22,000	**43,378**
Direct staff costs	59,380	9,104	**68,484**
Direct other costs	4,144	12,202	**16,346**
Indirect costs	34,853	41,719	**76,572**
Church & societal engagement	119,755	85,025	**204,780**
Programme innovation & support			
Grants to institutions	24,000	1,000	**25,000**
Direct staff costs	-	-	**-**
Direct other costs	16,801	43,400	**60,201**
Indirect costs	23,162	27,724	**50,886**
Programme innovation & support	63,963	72,124	**136,087**
Total charitable activities	183,718	157,149	**340,867**

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023 £*
Church & societal engagement			
Grants to institutions	(1,550)	54,000	*52,450*
Direct staff costs	21,137	63,454	*84,591*
Direct other costs	22,233	40,481	*62,714*
Indirect costs	12,112	58,926	*71,038*
Church & societal engagement	53,932	216,861	*270,793*
Programme innovation & support			
Grants to institutions	25,000	7,115	*32,115*
Direct staff costs	2,921	6,771	*9,692*
Direct other costs	776	61,879	*62,655*
Indirect costs	6,334	30,815	*37,149*
Programme innovation & support	35,031	106,580	*141,611*
Total charitable activities	**88,963**	**323,441**	***412,404***

7. STAFF COSTS

	Total Year ended 31 Mar 2024	*Total Year ended 31 Mar 2023*
	£	*£*
Gross salaries	**209,858**	*208,487*
Employer's NIC	**11,957**	*13,145*
Employer's pension	**5,229**	*5,824*
	227,044	*227,456*

The average headcount during the period was 9 persons (2023: 10 persons).

No employees received employee benefits between £60,000 & £69,999 (2023: Nil).

The total remuneration paid to key management personnel during the year was £56,522 (2023: £57,457).

8. DEBTORS

	Total Year ended 31 Mar 2024	*Total Year ended 31 Mar 2023*
	£	*£*
Accounts receivable	**1,370**	*964*
Accrued gift aid	**17,553**	*16,958*
Accrued income	**5,000**	-
Prepayments	**1,769**	*600*
Other debtors	**100**	-
	25,792	*18,522*

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total funds Year ended 31 Mar 2024	*Total funds Year ended 31 Mar 2023*
	£	*£*
Accounts and staff expenses payable	**1,544**	*21,315*
Accruals	**16,131**	*4,890*
Grants payable in less than one year	**28,125**	*31,250*
PAYE control account	**2,552**	*4,502*
Pension control account	**732**	*1,072*
Deferred revenue	**11,250**	*29,591*
	60,334	*92,620*

Deferred revenue consists of grant income for the period April 2024 to June 2024 (2023: April 2023 to December 2023).

10. GRANTS PAYABLE

	Total funds Year ended 31 Mar 2024 £	**Total funds Year ended 31 Mar 2024 £**	Total funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023 £*
Brought forward on 1 April 2023		**40,625**		*57,750*
Micro-grants awarded in year	**46,000**		*54,000*	
Micro-grants returned in year	**(2,622)**		*(1,500)*	
		43,378		*52,450*
Project incubation grants from Cinnamon Incubator Final donations	**-**		*7,115*	
Project incubation grant – Someone Cares	**25,000**		-	
Project incubation grant – Restored Beacons	**-**		*25,000*	
		25,000		*32,115*
Paid in year		**(71,503)**		*(101,690)*
Carried forward on 31 March 2024		**37,500**		*40,625*

Grants payable are due:

	Total funds Year ended 31 Mar 2024 £	*Total funds Year ended 31 Mar 2023 £*
Payable in less than one year	**28,125**	*31,250*
Payable in greater than one year	**9,375**	*9,375*
	37,500	*40,625*

More details on the breakdown of micro-grants awarded in the year is available on request from the Charity.

11. ANALYSIS OF CHARITY FUNDS

	Balance brought forward Year ended 31 Mar 2024 £	Income for the Year ended 31 Mar 2024 £	Expenditure in the Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	**Balance carried forward Year ended 31 Mar 2024 £**
Unrestricted funds	132,073	190,245	(270,984)	-	**51,334**
Restricted funds					
Community Transformation					
United Kingdom	18,000	28,000	(32,000)	-	**14,000**
England	8,000	-	(8,000)	-	**-**
Cambridgeshire	6,476	-	(6,476)	-	**-**
London	-	11,250	(11,250)	-	**-**
West Berkshire	6,000	-	-	-	**6,000**
West Berkshire	-	1,500	(1,500)	-	**-**
Project Support & Incubation	-	85,721	(85,721)	-	**-**
Christian Funders Forum	12,202	-	(12,202)	-	**-**
Restricted funds	50,678	126,471	(157,149)	-	**20,000**
Total funds	182,751	316,716	(428,133)	-	**71,334**

Community transformation funds are for the work in the relevant geographical areas with both church and civic group engagement, including micro-grants to projects.

Programme incubation & support funds are for use with this area of the Charity's work.

Christian Funders' Forum is for the work the Charity does to facilitate this group including the annual awards ceremony.

11. ANALYSIS OF CHARITY FUNDS (continued from previous page)

	Balance brought forward Year ended 31 Mar 2023 £	Income for the period Year ended 31 Mar 2023 £	Expenditure in the period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	*Balance carried forward Year ended 31 Mar 2023* £
Unrestricted funds	56,635	185,387	(109,949)	-	*132,073*
Restricted funds					
Community Transformation					
National Lottery					
Community Fund	35,186	-	(35,186)	-	-
United Kingdom	12,000	50,000	(44,000)	-	*18,000*
England	16,106	52,500	(60,606)	-	*8,000*
Cambridgeshire	2,000	5,850	(1,374)	-	*6,476*
West Berkshire	8,000	-	(2,000)	-	*6,000*
Faith New Deal	-	51,693	(51,693)	-	-
Partnership development	47,691	-	(47,691)	-	-
Project Support & Incubation	14,911	121,790	(136,701)	-	-
Christian Funders Forum	12,202	-	-	-	*12,202*
Restricted funds	148,096	281,833	(379,251)	-	*50,678*
Total funds	204,731	467,220	(489,200)	-	*182,751*

Faith New Deal funds are fund to support a nationwide project that ran until March 2023.

Partnership development funds are for developing the work with local police forces and other statutory services.

The Cinnamon Network – Notes to the Financial Statements
For the year ended 31 March 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds Year ended 31 Mar 2024 **£**	Restricted funds Year ended 31 Mar 2024 **£**	**Total funds Year ended 31 Mar 2024 £**
Current assets	74,167	66,875	**141,042**
Current liabilites	(13,459)	(46,875)	**(60,334)**
Non-current liabilities	(9,375)	-	**(9,375)**
	51,333	20,000	**71,333**

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	*Total funds Year ended 31 Mar 2023* £
Current assets	184,068	100,678	*284,746*
Current liabilites	(42,620)	(£50,000)	*(92,620)*
Non-current liabilites	(9,375)	-	*(9,375)*
	132,073	50,678	*182,751*

13. TRUSTEE REMUNERATION

No trustee received remuneration nor reimbursement of expenses in the year (2023: £Nil).

14. RELATED PARTY TRANSACTIONS

During the current and prior period the following related party transactions were carried out:

Unrestricted donations
During the period, total donations from the trustees amounted to £9,000 (2023: £8,000).

15. GUARANTEES AND SECURED CHARGES

As of at 31 March 2024 the Charity did not have any outstanding guarantees to third partners nor any debts secured against assets of the Charity (2023: £NIL).

The Cinnamon Network:

Charity Number 1156985
Scottish Charity Registration no. SC047733
Registered in England and Wales on 8 May 2014
Registered in Scotland on 14 September 2017

Bankers:

Santander
Sunderland
SR43 4ET

Financial Accountant:

Enaid Accountancy Ltd,
Units 24 & 25,
Goodsheds Container Village
Hood Road Barry
CF62 5QU

Independent Examiner:

Bianca Permal (FCA),
Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Trustees:

Martin Warner
Darren Mitchell
Heather Keates (joined November 2023)
Rev Colin Marsh
Jill Morrison (joined March 2024)
Sharon Prentice (resigned November 2023)

Cinnamon Leadership Team during 2023/2024:

Amanda Bindon
Mark Kitson
Paul Garratt

Cinnamon Network, charity number 1156985, OSCR number SC047733
Annual Report 1 April 2023 – 31 March 2024

CINNAMON
NETWORK

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