

REGISTERED COMPANY NUMBER: 03336421 (England and Wales)
REGISTERED CHARITY NUMBER: 1068623

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
CARDIFF THIRD SECTOR COUNCIL (C3SC)**

Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

CARDIFF THIRD SECTOR COUNCIL (C3SC)

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FOR THE YEAR ENDED 31 MARCH 2021**

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CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purpose and activities

C3SC is the membership organisation and umbrella body for all not for profit voluntary and community groups and organisations and social enterprises, collectively known as the Third Sector, working or based in Cardiff. Founded in 1979 and taking on responsibility for Cardiff's Volunteer Centre in 2016, C3SC is a hub that enables inclusive volunteering and local community action.

C3SC's vision is a thriving and diverse voluntary, community and social enterprise sector in Cardiff.

C3SC's mission is to enable quality community services, community action and volunteering by providing excellent resources and an influential, unifying voice for the third sector and volunteers in Cardiff.

C3SC is a member of Third Sector Support Wales (TSSW), an infrastructure partnership funded by Welsh Government that comprises County Voluntary Councils working at a local level in Wales, and WCVA working at the national level. Together we work to specifications agreed with Welsh Government to support Wales' vibrant Third Sector.

C3SC has over 1,400 members, and is in touch with many more organisations and groups through a wide range of local, regional and national networks.

We are committed to:

- Equality, diversity and inclusion
- Fairness
- Honesty and integrity
- Accountability
- Partnership and collaboration
- Sustainability

Our four key areas (PILLARS) of activity are:

- Supporting groups and organisations with Good Governance - working alongside groups to prepare for, adapt and respond to change, crisis and opportunities
- Providing tailored, high quality advice, information and support - enabling more not for profit services, enterprises and activities to survive and thrive in to the long term.
- Enabling more people and communities to be involved in and benefit from Volunteering
- Ensuring effective Representation and Policy Influence, connecting our members with public service partners and policy as the experts in their own experience, sharing knowledge and providing a unifying voice that work towards community-led outcomes

All of our activities are underpinned by our commitment to Sustainability, Equality, Fairness and Diversity, and we promote these standards and share best practise enabling more, diverse third sector organisations and communities to develop sustainably across our city.

This report reflects the work undertaken in what was an extraordinary year, supporting our members to sustain and develop essential activities and services, and provide rapid responses to the range of challenges presented by the pandemic. The Covid crisis further exposed the thin margins of individual resilience for the most vulnerable in our society, and the levels of health, economic and social inequality in our communities. We were able to support and connect third sector providers - who already link with the people and communities facing inequality, and work across all sectors to ensure as many vulnerable people as possible were included and helped.

We will endeavour to harness and support the innovative and collaborative responses of our team, volunteers, members and partners shown through the crisis in the way we develop our services, support our members and effectively facilitate joined up, strategic dialogue in the forthcoming years.

It seems from the range of ways our members and partners looked to us to coordinate and facilitate responses and connections, and the great feed-back we received, that the positive trends in increasing confidence and improving profile for our services in Cardiff are continuing.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Public benefit

In shaping and planning our objectives and activities for the year, the trustees have considered the Charity Commission guidance on public benefit and has complied with the duty under section 17 of the Charities Act 2011.

The charity operates on an equal access basis for everyone and respects the rights of all the protected characteristics and its related responsibilities as set out in the Equalities Act 2010.

Our activities help to describe how we put these strategies in to action.

Grantmaking

The trustees adhere to a policy that requires C3SC to publicise all grants schemes and invite applications from eligible organisation from every part of Cardiff. Applications are assessed against set criteria and recommendations made by advisory panels representing a cross section of expertise. Strict codes of conduct, including declarations of interest, are adhered to.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Good Governance & Financial Management

This year saw a significant increase in demand for governance advice and support as groups and organisations sought to respond sustainably to the unique demands of the past year. The operations team worked hard to ensure they were able to respond to all levels of need, providing a comprehensive range of interventions focused on providing support, taking asset based approaches. We saw a 67% increase in the number of governance enquiries we dealt with, and an increase of 104% in support sessions we provided to trustees and management committees. We also continued to offer opportunities for trustees to Network, moving to delivering these opportunities on-line.

What did we do?

- 375 governance enquiries received and responded to
- 241 support sessions provided
- 4 trustee network events facilitated with 40 participants

How well did we do it?

- 75% of participants reported a growth in skills, and
- 75% reported using the knowledge acquired through our advice and events.

This significant increase in demand, alongside a rapid move to delivering services online, will continue to impact on the way we deliver our services. We are developing initiatives to further improve access to timely advice and services to support management committees and boards by offering health-checks and more on-line resources, alongside focussed opportunities for development and training. We will also continue to deliver online services with a move to working on a hybrid basis, with more face to face sessions introduced when restrictions allow and we can do so safely.

C3SC Funding and Sustainability

The Operations Team worked with groups and organisations, often in the areas of the City most impacted by poverty and exclusion, offering tailored support to groups who were in need of funding to continue operating, or looking for funding to develop a project to address identified needs. We dealt with an increase of 118% in funding enquiries compared to last year as groups and organisations sought to secure the resources they needed to develop and survive in the context of increased need arising from the challenges of the Covid-19 crisis.

Services were delivered on-line to respond to a variety of needs - including one-to-one support, training, funding surgeries, and small grants schemes - all with the aim of helping third sector groups and organisations to access the timely, high quality advice and support they were looking for to respond rapidly and sustainably to the unique demands of the pandemic. We also communicated with members through established connections, using our Networks and open, on-line surveys to better understand the challenges and trends voluntary services, social enterprises and communities were facing. The dialogue and feedback meant we could effectively advocate for the sector in strategic meetings and provide tailored interventions. We worked with funders - such as the Lottery and Natural Resources Wales - to connect them to local groups and increase the number and diversity of applicants to their funding opportunities. And through our Networks and connections we were able to support partners to coordinate small grants - such as the Comic Relief Voluntary Service Emergency Fund grant, and the Food Poverty Grant provided through Cardiff Council - reaching a range of groups who work with a diversity of vulnerable communities to help them to adapt their services and activities to help reduce some of the worst impacts of the Covid restrictions, including food insecurity, loneliness and isolation.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

What did we do?

- 2,571 enquiries received and dealt with
- 571 funding enquiries received and responded to
- 9 funding sessions delivered to 115 participants
- Groups supported to apply for £4.1 million of funding

How well did we do it?

- 85% of participants reporting satisfaction with training sessions
- £225,000 of funding distributed to groups
- £545,400 of funding secured

A Funding Group has been created to develop and implement strategies for funding and for working with our members in the voluntary, community and social enterprise sector to increase the sector's sustainability and coordinate partnerships, co-producing solutions that respond to the needs of people and communities. We sourced and secured funding to work with a consultant to help us to develop this area of our work and shape our approaches in consultation with members and partners.

C3SC Influence and Representation

We are committed to offering different influencing and participation opportunities and facilitating activities to ensure effective and meaningful engagement with members and the people they work with - often from seldom heard groups. Covid-19 changed the number and ways that we involved and engaged with people and communities. As the lockdown proceeded and the different ways of working started to bed in, we were able to offer virtual engagement and participation opportunities.

These opportunities helped us to understand the impacts of the pandemic on different people, communities, groups and organisations. We also carried out an evolving programme of surveys to increase opportunities and avenue to connect and share, and were then able to take this feedback in to discussions with the wider third sector and with partners, including at the Cardiff Public Services Board. This helped us to advocate for additional grants to support our members, and to make representations - such as feeding back the results from our surveys to the Cardiff and Vale Regional Partnership Board - to further involve and integrate the third sector in the work with our public sector partners towards a green and fair recovery.

We were called on to coordinate and share reliable information for people and communities as a trusted, unifying voice for the third sector, and also to coordinate, update and share data and directories of the voluntary, social enterprise and community services and activities that are available to support people who often otherwise were at increased risk of exclusion and crisis.

What did we do?

- 38 Network and engagement sessions held
- 141 local governance and partnership meetings attended at which representations were made
- 10 consultation responses and evidence reports submitted to public sector meetings and in response to opportunities

How well did we do it?

- 75% of participants reported a growth in skills and use of knowledge acquired through our advice and events

During the year, we worked with Cardiff and the Vale Regional Partnership Board and third sector partners - principally Promo-Cymru - to lead a project to develop a co-owned framework for effective community engagement. We plan to embed the learning from the Project and for it to inform the implementation of a refreshed approach to our member Networks. We also plan to roll out a programme of conversations with member groups to better develop our connections and understanding, the feedback from which will provide first hand feedback and evaluation of C3SC and our range of activities, and which will further shape our interventions.

C3SC Volunteering

Volunteering played a critical role in supporting communities during the pandemic. We saw significant increases in the numbers of people interested in volunteering during the pandemic, and volunteers have provided crucial help to meet people's emotional, practical and wellbeing needs during the Covid crisis.

Assisted by our on-line Volunteering-Wales.net portal and early adoption of a Welsh Government App, we quickly adapted our services to support as many people as possible to register their interest, to connect with groups and organisations looking for volunteers and to support the delivery of prescriptions, medication and food to the most vulnerable people in our communities in ways that were compliant with safeguarding, health and safety and Covid-related requirements.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

In response to the interest from policymakers in maintaining this activity and its contribution to community wellbeing, we were lead partners in a bid to the Welsh Government Covid-19 Volunteering Recovery grant programme, working with public and third sector partners in Cardiff and the Vale of Glamorgan to improve existing infrastructure and introduce new systems and arrangements to deliver sustainable models of volunteering. Working within short delivery timescales of 2-3 months, the partnership undertook a survey and a rapid review of evidence and delivery models to find out more about people's reasons for and experience of volunteering, and developed materials and resources based on the responses and findings. We drafted a report of the project findings, which was presented to the Regional Partnership Board and the Public Service Boards in Cardiff and the Vale, and we have created a steering group to help sustain the levels of volunteering and community action on a longer term footing.

The Volunteer Centre also administered the Youth led Grant Scheme, organising a panel of young volunteers to gain valuable experience and decide on which of the youth-led projects in Cardiff that applied should benefit from receiving a grant award. The funding was issued in two phases as we applied for additional funding to respond to the over-subscription in applications received for the first phase.

The Volunteer Centre again hosted our now annual Volunteer Awards event to recognise and celebrate the incredible contribution people made, giving their time for free to help others in their communities.

What did we do?

- 5,777 people registered to volunteer on Volunteering Wales site
- 342 enquiries responded to on good practice in managing volunteers
- 64 local groups and organisations worked with to develop volunteering schemes
- 77 participants attended our Volunteer Coordinators Network meeting

How well did we do it?

- 100% of participants reporting satisfaction with sessions attended
- 100% of participants reporting growth in skills/use of knowledge acquired through advice/ events

FINANCIAL REVIEW

Financial position

The total income for the year was £1,007,076 (2020 - £717,912 as restated). Net income amounted to £301,638 (2020 - £15,992 as restated). Full details can be found in the attached financial statements.

Investment policy and objectives

The Memorandum and Articles of Association govern the trustees' investment powers. The trustees continue to monitor its policy of keeping any surplus as liquid funds in interest bearing accounts that can be accessed readily, and has developed an Investment Policy that sets out how we plan to develop sustainably into the future.

Reserves policy

The board of trustees has kept its policy under review in recent years. Unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the charity should be managed on a going concern basis; that is the free reserves should exceed the minimum amount required to provide a minimal level of service whilst focussing on securing additional funds. The current level of unrestricted reserves is £696,444, restricted reserves is £102,702 and free reserves is £688,873. Due to the unreliability of levels of funding, the level identified to continue to operate and meet core costs for 18 months to maintain and achieve business continuity is £637,500. The view of the board of trustees is that given the current uncertainties and the interest in the voluntary, community and social enterprise sector developing more sustainable models, reserves of this level enable the charity to continue the current activities within the standard timescale taken for alternative approaches to be developed and funding secured. It will also support the making of critical investments in the organisation to enable the transition to a more diversified portfolio of assets, partnerships and funding streams, ensuring we can develop and continue to provide the services, activities and interventions people want into the future.

FUTURE PLANS

During the forthcoming year we plan to continue to make the case for supporting a strong and sustainable third sector as further evidenced by the pandemic, and champion the value of the not for profit sector and its ability to respond dynamically, flexibly and inclusively to meet needs. We also plan to take forward programmes for engagement and influencing to better enable co-produced responses to the diversity of local needs. We thank our funders and partners for your invaluable support and willingness to respond flexibly in the past year, which has been like no other, as well as our fabulous team and the fantastic local voluntary, community and social enterprise sector for your commitment and dedication.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cardiff Third Sector Council (C3SC) is a company limited by guarantee and is a registered charity. Its governing documents are the Memorandum and Articles of Association. Following review, these were approved at the Annual General Meeting in January 2011 and at the Extraordinary General Meeting held in February 2019.

Recruitment and appointment of new trustees

C3SC's Memorandum and Articles of Association provide for a board of not more than 15 members. Trustees are appointed by the members of the charity at the Annual General Meeting and are chosen from C3SC's membership and individuals, groups and organisations supportive of the aims and objectives of the charity. At every Annual General Meeting eligible trustees retire from the board in rotation after serving their term of office of three years. Retiring trustees are eligible to stand for re-election for a maximum of four terms. C3SC's board may at any time co-opt people to serve in addition to the elected members. All members of the board give their time voluntarily and receive no benefits from the charity. All expenses reclaimed from the charity are disclosed in the notes to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

C3SC is a membership organisation. Membership is open to organisations, groups and individuals that operate in C3SC's area of benefit and are supportive of the charity's aims. Full members nominate and elect C3SC's Board.

The charity is strategically managed by the board of trustees. The board, supported by the Senior Management Team, steer the organisation to achieve C3SC's long term vision and protect its reputation and values. Quarterly trustee board meetings are held. The board is supported by quarterly meetings of the Executive Sub-Committee - which oversees HR, finance and governance - and by the Business Improvement Group, which oversees C3SC's Funding, Equalities, Diversity and Inclusion and Marketing Strategies. The organisation's strategic priorities are set each year at a joint planning meeting organised by the Business Improvement Group and involving all trustees and staff members.

The board employs an operational team of 12 staff and 251 volunteers led by the Chief Executive Officer. The staff team deliver the operations that achieve the charity's strategic objectives. The Chief Executive Officer is supported by a team of two Senior Managers who line manage the core and project team, finance and support staff, as well as our volunteers and work placements who help to support our work.

Induction and training of new trustees

Trustee board members complete Application, Skills Audit and Declaration of Interest forms to identify the knowledge, skills and interests they bring to the organisation and the board. Newly appointed trustees are supported through a comprehensive induction programme; the induction pack was recently updated following review by new board members. Through induction, trustees are provided with a background of the organisation, its structure, policies and procedures and the roles and responsibilities of the trustee board, sub-committees and members. Each trustee is offered the opportunity to be supported by a buddy. Trustees are also provided with opportunities to access training - including annual sessions on equality, diversity and inclusion, to join committees and sub-groups, to be involved in organisational initiatives - such as opportunities to mentor volunteers - and to participate in annual joint trustee and staff planning meetings.

Risk management

The board of trustees reviews and approves a comprehensive register of the risks to which the charity is exposed which identifies potential risks, the actions required to minimise or avoid the risk. The risk register is overseen by the trustee board, and reviewed by the Senior Team and the Executive Sub-Committee who ensure the trustees are kept updated. The key risks identified in the past year were again linked to sustainability given the challenging economic, legislative and political landscape and reductions in public funding with the added uncertainty of the UK's exit from the European Union and the global COVID-19 pandemic. The steps taken to address this have included advocating for capacity amongst the trustees and team to progress the organisation's finance and funding strategy, and steps to strengthen C3SC's role in partnerships and networks to support the organisation's sustainability and sector's resilience.

Improve performance and ensure quality

Our trustees and Senior Team have continued to work to ensure effective systems, policies and procedures are in place to monitor and improve the charity's efficiency and effectiveness, including securing and maintaining accreditation to support us to deliver quality assured services.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03336421 (England and Wales)

Registered Charity number
1068623

Registered office
Baltic House
Mount Stuart Square
Cardiff Bay
CARDIFF
CF10 5FH

Trustees

Paul Keeping	
Judith John	
Terry Price	
Martin Warren	Resigned 25.10.2020
Anthony Thomas	
Ginger Wiegand	
Mohammed Field	
David Gill	
Catherine Moulogo	Appointed 13.04.2021
Neil Binnell	Appointed 20.04.2020
Christopher Kiiza	Appointed 17.12.2020
George Soave	Appointed 17.12.2020

Company secretary

Sheila Hendrickson-Brown

Senior staff

Sheila Hendrickson- Brown - Chief Executive Officer
Ebed Akotia - Volunteer Centre Manager
Claire Chick - Third Sector Development Manager (from May 2021)
Anna Ros Woudstra - Operations Manager (interim) (to May 2021)

Auditors

Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
BIRMINGHAM
B1 2HB

CARDIFF THIRD SECTOR COUNCIL (C3SC)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cardiff Third Sector Council (C3SC) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Watts Gregory LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on 12/11/2021 and signed on its behalf by:


.....
Mohammed Field - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)

Opinion

We have audited the financial statements of Cardiff Third Sector Council (C3SC) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern in exceptional or unforeseen circumstances.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARDIFF THIRD SECTOR COUNCIL (C3SC)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of both the company and industry, we identified the principal risks of non-compliance with laws and regulations, including those related to UK tax legislation and considered the extent to which any non-compliance might have on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and ensured that all those involved in the audit undergo regular update training, including on how to identify or recognise fraud and non-compliance with laws and regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inaccurate journals. We addressed these risks by carrying out specifically targeted procedures, which included:

- discussions with management, including consideration of any known or suspected instances of non-compliance with laws and regulations and/or fraud;
- reading minutes of meetings of those charged with governance;
- the appropriateness of journal entries and other adjustments;
- evaluating the reasons for any large or unusual transactions;
- reviewing disclosures in the financial statements to underlying supporting documentation

As outlined above, reasonable assurance is a high level of assurance, but is not a guarantee that a material misstatement may always be detected. The extent to which our procedures are capable of detecting material misstatements or irregularities, including fraud, is therefore subject to the inherent limitations of an audit. There is therefore, an unavoidable risk that a material misstatement may not come to light, in particular, where non-compliance with laws and regulations are remote from events and transactions reflected in the financial statements or where fraud or errors arise due to intentional misrepresentation, forgery, concealment, management override and/or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CARDIFF THIRD SECTOR COUNCIL (C3SC)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Mortimer (Senior Statutory Auditor)
for and on behalf of Watts Gregory LLP
Chartered Accountants & Statutory Auditors
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

17 November 2021

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	530,842	-	530,842	373,094
Charitable activities	5				
Sector support and development		72,682	401,403	474,085	344,139
Investment income	4	159	-	159	679
Other income		<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>-</u>
Total		605,673	401,403	1,007,076	717,912
EXPENDITURE ON					
Charitable activities	6				
Sector support and development		<u>403,426</u>	<u>302,012</u>	<u>705,438</u>	<u>701,920</u>
NET INCOME		202,247	99,391	301,638	15,992
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		554,197	3,311	557,508	481,516
Prior year adjustment	14	<u>(60,000)</u>	<u>-</u>	<u>(60,000)</u>	<u>-</u>
As restated		<u>494,197</u>	<u>3,311</u>	<u>497,508</u>	<u>481,516</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>696,444</u></u>	<u><u>102,702</u></u>	<u><u>799,146</u></u>	<u><u>497,508</u></u>

The notes form part of these financial statements

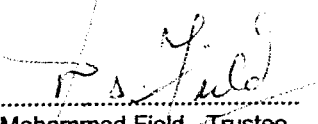
CARDIFF THIRD SECTOR COUNCIL (C3SC)

**BALANCE SHEET
31 MARCH 2021**

		Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	15	7,571	-	7,571	5,139
CURRENT ASSETS					
Debtors	16	27,051	2,826	29,877	38,535
Cash at bank		<u>714,404</u>	<u>148,446</u>	<u>862,850</u>	<u>541,909</u>
		741,455	151,272	892,727	580,444
CREDITORS					
Amounts falling due within one year	17	(52,582)	(48,570)	(101,152)	(88,075)
NET CURRENT ASSETS		<u>688,873</u>	<u>102,702</u>	<u>791,575</u>	<u>492,369</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>696,444</u>	<u>102,702</u>	<u>799,146</u>	<u>497,508</u>
NET ASSETS		<u>696,444</u>	<u>102,702</u>	<u>799,146</u>	<u>497,508</u>
FUNDS	19				
Unrestricted funds				696,444	494,197
Restricted funds				<u>102,702</u>	<u>3,311</u>
TOTAL FUNDS				<u>799,146</u>	<u>497,508</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/2021 and were signed on its behalf by:


 Mohammed Field - Trustee

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

		2021	2020
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>325,775</u>	<u>165,170</u>
Net cash provided by operating activities		<u>325,775</u>	<u>165,170</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,993)	(6,106)
Interest received		<u>159</u>	<u>679</u>
Net cash used in investing activities		<u>(4,834)</u>	<u>(5,427)</u>
Change in cash and cash equivalents in the reporting period		320,941	159,743
Cash and cash equivalents at the beginning of the reporting period		<u>541,909</u>	<u>382,166</u>
Cash and cash equivalents at the end of the reporting period		<u>862,850</u>	<u>541,909</u>

The notes form part of these financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	301,638	15,992
Adjustments for:		
Depreciation charges	2,561	2,896
Interest received	(159)	(679)
Decrease in debtors	8,658	121,448
Increase in creditors	13,077	25,513
Net cash provided by operations	<u>325,775</u>	<u>165,170</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	<u>541,909</u>	<u>320,941</u>	<u>862,850</u>
	<u>541,909</u>	<u>320,941</u>	<u>862,850</u>
Total	<u>541,909</u>	<u>320,941</u>	<u>862,850</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. STATUTORY INFORMATION

Cardiff Third Sector Council is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is Third Floor, Baltic House, Mount Stuart Square, Cardiff, CF10 5FH.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations are to provide specialist advice, support, and information to local third sector organisations on issues that affect them, including funding and governance.

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

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from Financial Reporting Standard 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

This includes capital grants.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. ACCOUNTING POLICIES - continued

Expenditure

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs includes, finance costs, staff costs, general office and administration costs and governance costs which support the charities programmes and activities. These costs have been allocated based on an estimate of time or resources as appropriate.

Tangible fixed assets

Fixed assets in excess of £250 are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment - 25% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

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

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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**2. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Termination payments

The charitable company recognises termination benefits as a liability and an expense only when the entity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

3. DONATIONS AND LEGACIES

	2021	2020 as restated
	£	£
Donations	-	6
Grants	<u>530,842</u>	<u>373,088</u>
	<u>530,842</u>	<u>373,094</u>

Grants received, included in the above, are as follows:

	2021	2020 as restated
	£	£
Wales Council for Voluntary Action/LVS Grant	347,112	181,668
Cardiff City Council	158,310	171,000
Cardiff and Vale University Health Board	20,420	20,420
Lloyds Bank Foundation	<u>5,000</u>	<u>-</u>
	<u>530,842</u>	<u>373,088</u>

4. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Deposit account interest	<u>159</u>	<u>679</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020 as restated
	£	£
Training and events	2,040	1,560
Facilities income	660	56
Management and service charge	-	1,500
Payroll services	210	220
Grants	<u>471,175</u>	<u>340,803</u>
	<u>474,085</u>	<u>344,139</u>

Grants received, included in the above, are as follows:

	2021	2020 as restated
	£	£
Cardiff City Council	40,051	7,319
Cardiff and Vale University Health Board	101,317	64,308
Cardiff Third Sector Partnership	-	33,000
WCVA GwirVol Grant	8,025	11,320
Vale of Glamorgan Council - Hau Third Sector Fund	-	30,527
Invest Local - Building Communities Trust	-	6,150
Big Lottery - Ethnic Youth Support Team	31,136	30,679
Cardiff and Vale University Health Board - Dewis Cymru	16,386	15,750
People's Health Trust	-	1,750
Comic Relief	5,250	105,000
Cardiff and Vale Regional Partnership Board	-	35,000
Welsh Government	182,593	-
Cardiff and Vale of Glamorgan Integrated Health and Social Care Partnership	57,000	-
Comic Relief via Third Sector Support Wales	<u>29,417</u>	<u>-</u>
	<u>471,175</u>	<u>340,803</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Sector support and development	<u>401,965</u>	<u>224,626</u>	<u>78,847</u>	<u>705,438</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020 as restated
	£	£
Staff costs	281,470	369,534
Rent, rates, light, heat and insurance	22,166	28,104
Telephone	6,998	8,743
Postage and stationery	2,631	3,366
Sundries	523	456
Repairs and maintenance	-	112
ICT supplies and support	16,651	5,543
Publications and subscriptions	8,950	3,013
Staff travel and subsistence	413	2,127
Staff training and recruitment	3,298	2,452
Equipment leasing	3,361	2,250
Project costs	44,805	43
Health insurance	613	788
Bad debts	-	635
Bank charges	554	700
Translations	7,143	300
Network, events and community involvement	238	6,471
Depreciation	2,151	2,577
	<u>401,965</u>	<u>437,214</u>

8. GRANTS PAYABLE

	2021	2020 as restated
	£	£
Sector support and development	<u>224,626</u>	<u>201,655</u>

The following grants totalling £224,626 have been paid to organisations by the charity during the year in furtherance of charitable objectives:

Move More Eat Well grant:

	2021 £
United Welsh	1,508
Single Parent Wellbeing	4,700
Vision 21 (Cyfle Cymru)	3,524
Exercise for All Wales	4,504
The Fit Group	3,971
Friends of Willow High School	4,827
madeinroath	4,937
ACE - Action in Caerau & Ely	4,725
Horn Development Association	4,919
Llamau	4,000
Grow Cardiff	4,817
	<u>46,432</u>

Food Poverty grant:

	2021 £
Cathays & Central Youth & Community Project	5,000
South Riverside Community Development Centre	3,926
Grange Pavilion	4,236
Cardiff Foodbank	4,236
Deaf Hub (Wales)	4,988
ACE - Action in Caerau & Ely	11,463
Star Hub Community Garden Association	1,645

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. GRANTS PAYABLE - continued

Beacon Centre	2,641
	<u>38,135</u>
Local Emergency Relief:	
	2021
	£
Care & Repair Cardiff and the Vale	420
Bute Town Community Centre	989
Deaf Hub (Wales)	1,060
Jukebox Collective	1,440
SEF Cymru	1,478
AP Cymru	1,381
Llandaff 50+	1,215
Rubicon Dance	1,500
Sound Progression	1,000
CCAWS	1,471
Llamau	1,489
Race Council Cymru	1,500
Bullies Out	1,500
Media Academy Cymru	700
Disability Arts Cymru	1,231
Fresh Ties	1,488
Wales Restorative Approaches Partnership	1,494
Exercise for All	1,500
Sudanese Integration Association	300
Royal National Institute for Deaf People	1,500
North Ely Learning Centre	344
	<u>25,000</u>
VSEF grant:	
	2021
	£
Exercise for All	1,181
Aurav Disha	4,026
The Dusty Shed	4,176
South Riverside Community Development Centre	5,000
Cardiff Community Table Tennis Club	3,080
Rubicon Dance	3,924
Ministry of Life	4,455
Sudanese Integration Association	749
	<u>26,591</u>
Gwirvol - Youth Led Grants:	
	2021
	£
Skills & Volunteering Cymru	1,450
madeinroath	1,400
New Life Church Cardiff	750
SEF Cymru	200
Leonard Cheshire	1,149
Project Hope	1,500
SEF Cymru	420
The Other Room Theatre	700
	<u>7,569</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. GRANTS PAYABLE - continued

COVID Recovery grant:

	2021 £
Glamorgan Voluntary Services	30,000
Cardiff County Council	<u>40,000</u>
	<u>70,000</u>

Supporting People with Learning Disabilities grant:

	2021 £
Innovate Trust	4,000
Hijinx Theatre	4,000
Cardiff and Vale Parents Federation	<u>2,900</u>
	<u>10,900</u>

9. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Sector support and development	<u>20,658</u>	<u>18,050</u>	<u>10,674</u>	<u>29,465</u>	<u>78,847</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 as restated £
Auditors' remuneration	6,686	8,094
Depreciation - owned assets	<u>2,561</u>	<u>2,896</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 or for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 or for the year ended 31 March 2020.

12. STAFF COSTS

	2021 £	2020 as restated £
Wages and salaries	284,749	363,312
Social security costs	32,116	30,187
Other pension costs	<u>16,067</u>	<u>20,204</u>
	<u>332,932</u>	<u>413,703</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	2020 as restated
Average number of employees	<u>10</u>	<u>14</u>
Equivalent full time employees	<u>9</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

The total key management personnel remuneration benefits paid during the year was £137,579 (2020: £134,164).

There were termination payments made in the year of £nil (2020: £22,729).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	373,094	-	373,094
Charitable activities			
Sector support and development	65,836	278,303	344,139
Investment income	<u>679</u>	<u>-</u>	<u>679</u>
Total	439,609	278,303	717,912
EXPENDITURE ON			
Charitable activities			
Sector support and development	399,626	302,294	701,920
NET INCOME/(EXPENDITURE)	39,983	(23,991)	15,992
RECONCILIATION OF FUNDS			
Total funds brought forward	454,214	27,302	481,516
TOTAL FUNDS CARRIED FORWARD	<u>494,197</u>	<u>3,311</u>	<u>497,508</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**14. PRIOR YEAR ADJUSTMENT**

Grant funding of £60,000 was raised as accrued income in the 2019/20 financial year in accordance with an approved funding agreement however the charity received confirmation in July 2021 that this funding would not be received. A prior year correction has been processed to recognise this amendment in the financial statements, the line items in the accounts affected are as follows:

	2020 £
Grant income from charitable activities	(60,000)
Prepayments and accrued income	<u>(60,000)</u>

In addition, after further consideration, a number of funds recognised as restricted in 2019/20 have been recategorised as general funds. Together with the £60,000 adjustment above, this has resulted in a net reduction in general funds by £24,307.

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	23,463
Additions	<u>4,993</u>
At 31 March 2021	<u>28,456</u>
DEPRECIATION	
At 1 April 2020	18,324
Charge for year	<u>2,561</u>
At 31 March 2021	<u>20,885</u>
NET BOOK VALUE	
At 31 March 2021	<u>7,571</u>
At 31 March 2020	<u>5,139</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade debtors	23,211	37,992
Other debtors	2,841	-
Prepayments and accrued income	<u>3,825</u>	<u>543</u>
	<u>29,877</u>	<u>38,535</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade creditors	37,935	10,890
Social security and other taxes	3,969	9,381
Other creditors	606	2,670
Accruals and deferred income	<u>58,642</u>	<u>65,134</u>
	<u>101,152</u>	<u>88,075</u>

Included within deferred income above is the following:

	2021	2020
	£	£
Lloyds Bank Foundation	25,000	-
Cardiff and Value UHB - Move More Eat Well	<u>-</u>	<u>52,000</u>
	<u>25,000</u>	<u>52,000</u>

Deferred income relates to income received in advance of project delivery. All amounts deferred in the year ended 31 March 2020 were released to the Statement of Financial Activities during the year.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020 as restated
	£	£
Within one year	15,765	30,032
Between one and five years	<u>-</u>	<u>35,990</u>
	<u>15,765</u>	<u>66,022</u>

Total lease payments recognised as an expense in the year was £27,288 (2020: £34,098).

CARDIFF THIRD SECTOR COUNCIL (C3SC)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Prior year adjustment £	Net movement in funds £	At 31/3/21 £
Unrestricted funds				
General fund	554,197	(60,000)	202,247	696,444
Restricted funds				
Cardiff and Vale University Health Board Scheme - Joint Working Fund	-	-	3,412	3,412
WCVA GwirVol Youth Led Grants	3,311	-	(1,964)	1,347
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	-	-	26,000	26,000
Volunteering Recovery Grant	-	-	44,350	44,350
Comic Relief Community Fund	-	-	27,593	27,593
	<u>3,311</u>	<u>-</u>	<u>99,391</u>	<u>102,702</u>
TOTAL FUNDS	<u>557,508</u>	<u>(60,000)</u>	<u>301,638</u>	<u>799,146</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	605,673	(403,426)	202,247
Restricted funds			
Cardiff and Vale University Health Board Scheme - Joint Working Fund	38,285	(34,873)	3,412
WCVA GwirVol Youth Led Grants	8,025	(9,989)	(1,964)
Local Emergency Support Grant	25,000	(25,000)	-
Food Poverty Capital Fund	40,051	(40,051)	-
Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework	40,000	(14,000)	26,000
Prevention Funding - Move More Eat Well	51,632	(51,632)	-
Volunteering Recovery Grant	130,000	(85,650)	44,350
Comic Relief - Voluntary Services Emergency Fund	29,417	(29,417)	-
Supporting People with Learning Disabilities and/or their Carers 2020/21	11,400	(11,400)	-
Comic Relief Community Fund	27,593	-	27,593
	<u>401,403</u>	<u>(302,012)</u>	<u>99,391</u>
TOTAL FUNDS	<u>1,007,076</u>	<u>(705,438)</u>	<u>301,638</u>

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	454,214	39,983	494,197
Restricted funds			
Cardiff and Vale University Health Board Scheme - Joint Working Fund	385	(385)	-
WCVA GwirVol Youth Led Grants	3,311	-	3,311
South Wales Police Youth Trust	3,000	(3,000)	-
Cardiff and Vale University Health Board - Wellbeing in Action	1,371	(1,371)	-
BME Skills Project	1,735	(1,735)	-
Cardiff Council and Vale of Glamorgan Council - Changing Places	17,500	(17,500)	-
	<u>27,302</u>	<u>(23,991)</u>	<u>3,311</u>
TOTAL FUNDS	<u>481,516</u>	<u>15,992</u>	<u>497,508</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	439,609	(399,626)	39,983
Restricted funds			
Cardiff and Vale University Health Board Scheme - Joint Working Fund	38,285	(38,670)	(385)
Cardiff Third Sector Partnership	33,000	(33,000)	-
WCVA GwirVol Youth Led Grants	11,320	(11,320)	-
South Wales Police Youth Trust	-	(3,000)	(3,000)
Cardiff and Vale University Health Board - Wellbeing in Action	-	(1,371)	(1,371)
Hau Third Sector Fund	30,527	(30,527)	-
Invest Local - Building Communities Trust	6,150	(6,150)	-
BME Skills Project	30,679	(32,414)	(1,735)
Cardiff Council and Vale of Glamorgan Council - Changing Places	-	(17,500)	(17,500)
Comic Relief – (Community Fund)			
Grassroots Fund in Wales	105,000	(105,000)	-
Cardiff and Vale Regional Partnership Board (Cardiff Council) – Adult Social Services Strategy Engagement	7,319	(7,319)	-
Cardiff and Vale UHB - ICF Small Grant Fund Mental Health Parent & Siblings	16,023	(16,023)	-
	<u>278,303</u>	<u>(302,294)</u>	<u>(23,991)</u>
TOTAL FUNDS	<u>717,912</u>	<u>(701,920)</u>	<u>15,992</u>

19. MOVEMENT IN FUNDS - continued

Cardiff and Vale University Health Board Scheme - Joint Working Fund: C3SC's involvement in Health and Social Care governance and planning, and Health and Social Care Facilitator's role in regional delivery of the UHB Strategic Plan for Working with the Third Sector in collaboration with Glamorgan Voluntary Service - the CVC operating in the Vale of Glamorgan.

WCVA GwirVol Youth Led Grants: Set up to fund and support 10 diverse youth focussed groups across Cardiff, whose objectives were to increase the participation and influence of young people aged 14-25 in the local community.

Local Emergency Support Grant: C3SC administered a grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

Food Poverty Capital Fund: C3SC administered the Food Poverty Grant programme on behalf of Cardiff Council, to assist third sector organisations in Wales' capital help to tackle food insecurity.

Cardiff and Vale Integrated Health and Social Care Partnership Engagement Framework: Funding to support a project to develop the wider continuous engagement performance and capacity of the Regional Partnership Board (RPB).

Prevention Funding - Move More Eat Well: Administration of a small grants programme to promote and support groups in deprived wards/clusters to engage with the MMEW strategy.

Volunteering Recovery Grant: To work in partnership to sustain volunteering and community action during the pandemic recovery phases, and improve or introduce new systems and support arrangements, complementing existing infrastructure.

Comic Relief - Voluntary Services Emergency Fund: C3SC administered a Grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

Supporting People with Learning Disabilities and/or their Carers 2020/21: Funding to administer a small grants scheme supporting parents or siblings of children with learning disabilities.

Comic Relief Community Fund: C3SC administered a Grant programme to assist third sector groups and organisations to adapt and respond to the challenges of COVID-19.

Prior year restricted funds:

South Wales Police Youth Trust: This trust supports individuals, projects and organisations that divert young people from crime and anti-social behaviour. C3SC was awarded this grant to encourage young people into Volunteering. The activities of the South Wales Police Youth Trust focus on grant giving with the aim of improving the quality of life of young people who live in the South Wales Police area. This is achieved by focusing on support for projects and activities which divert young people away from crime, anti-social behaviour and substance misuse.

Wellbeing in Action: Pilot project funded through the Cardiff and Vale Public Health team, and delivered in partnership with GVS with the aim of working with communities to pilot approaches to increasing community networks as a model of improving wellbeing. The network model provides an asset based approach supporting the health and wellbeing of the populations and foster community resilience by linking up and enhancing activity that is already going on locally.

Cardiff Council and the Vale of Glamorgan Council - Hau Fund: Funding to administer a small grants scheme to fund proposals for sustainable preventative initiatives which improve the quality of life for priority groups across Cardiff and the Vale by ensuring people are able to engage in their local community, develop or maintain their independence and access appropriate support at the right time.

Building Communities Trust - Invest Local: administration fee for acting as the fundholder and funding passed on for an IL project in East Cardiff - Together Trust - until an alternative fund holder was able to be.

19. MOVEMENT IN FUNDS - continued

Big Lottery - BME Skills Project: Working with partners - EYST and the CVC's in Swansea (SCVS) and Wrexham (AVOW) - to support BME groups to develop sustainable services by recruiting BME professionals and students as trustees to provide mutual opportunities for development and mentoring. Funded to 2021 (three years.) Lead: EYS.

Cardiff Council and the Vale of Glamorgan Council provided grant funding for **Changing Places Scoping** which funded a regional analysis of need and scoping of changing place facilities across Cardiff and the Vale of Glamorgan.

Cardiff & Vale Regional Partnership Board (Cardiff Council) - Adult Social Services Strategy Engagement: Welsh Government funding in 2020-21 to support the wider continuous engagement performance and capacity of the Regional Partnership Board (RPB) in the development of the Strategy.

Cardiff and Vale UHB - ICF Small Grant Fund Mental Health Parent & Siblings: Funding to administer a small grants scheme supporting parents or siblings of children with Mental Health issues.

Comic Relief - (Community Fund) Grassroots Fund in Wales: A small grants programme administered by C3SC to help fund community led action to bring about positive, lasting social change.

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £16,067 (2020: £20,204). Contributions outstanding at the year end amounted to £126 (2020: £2,111).

21. RELATED PARTY DISCLOSURES

L Bates, who is a close family member of the trustee, M Field was employed as a Finance Assistant in February 2019. During the current financial year, she was paid £18,999 (2020: £14,652) comprising gross salary payments and employer national insurance and pension contributions.

N Binnell is a trustee and also the Operational Director of the South Riverside Community Development Centre (SRCDC). Grant payments totalling £8,925 were made to SRCDC during the 2021 financial year.

There were no other related party transactions for the year ended 31 March 2021 that required disclosure.

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	6
Grants	530,842	373,088
	530,842	373,094
Investment income		
Deposit account interest	159	679
Charitable activities		
Training and events	2,040	1,560
Facilities income	660	56
Management and service charge	-	1,500
Payroll services	210	220
Grants	471,175	340,803
	474,085	344,139
Other income		
Other income	1,990	-
Total incoming resources	1,007,076	717,912
EXPENDITURE		
Charitable activities		
Wages	240,231	324,991
Social security	27,736	26,792
Pensions	13,503	17,751
Rent, rates, light, heat and insurance	22,166	28,104
Telephone	6,998	8,743
Postage and stationery	2,631	3,366
Sundries	523	456
Repairs and maintenance	-	112
ICT supplies and support	16,651	5,543
Publications and subscriptions	8,950	3,013
Staff travel and subsistence	413	2,127
Staff training and recruitment	3,298	2,452
Equipment leasing	3,361	2,250
Project costs	44,805	43
Health insurance	613	788
Bad debts	-	635
Bank charges	554	700
Translations	7,143	300
Network, events and community involvement	238	6,471
Fixtures and fittings depreciation	2,151	2,577
Grants to institutions	224,626	201,655
	626,591	638,869
Support costs		

This page does not form part of the statutory financial statements

CARDIFF THIRD SECTOR COUNCIL (C3SC)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020 as restated £
Support costs		
Management		
Wages	17,609	15,723
Social security	2,051	1,746
Pensions	998	1,014
	<u>20,658</u>	<u>18,482</u>
Finance		
Wages	16,005	12,933
Social security	1,099	620
Pensions	946	817
	<u>18,050</u>	<u>14,370</u>
Other		
Rent and other premises costs	4,222	3,473
Telephone	1,333	1,081
Postage and stationery	501	416
Sundries	200	94
Repairs and maintenance	-	14
ICT supplies and support	3,172	685
Staff travel and subsistence	79	263
Equipment leasing	640	278
Health insurance	117	97
Fixtures and fittings	410	319
	<u>10,674</u>	<u>6,720</u>
Governance costs		
Wages	10,904	9,665
Social security	1,230	1,030
Pensions	620	622
Auditors' remuneration	6,686	8,094
Professional fees	10,025	4,068
	<u>29,465</u>	<u>23,479</u>
Total resources expended	<u>705,438</u>	<u>701,920</u>
Net income	<u>301,638</u>	<u>15,992</u>